

For Official Use Only



GOVERNMENT OF ODISHA

COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT

2013~14

FINANCE DEPARTMENT

For Official Use Only



GOVERNMENT OF ODISHA

COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT

2013~14

FINANCE DEPARTMENT

P R E F A C E

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 Scale of Pay Rules, Pension Rules, Allowances, Advances, Provident Fund 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 Codes 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

Tuhin Kanta Pandey
Principal Secretary to Government
Finance Department

TABLE OF CONTENTS				
Sl. No.	Resolution/ Notification/ Office Memorandum letter No.	Date	Subject	Page
1	2	3	4	5
Matters relating to Budget				
1	14140 (226)	April 10, 2013	Regulation of Expenditure out of the Annual Budget for the year 2013-14.	1-10
2	14520	April 12, 2013	Guidelines for timely spending of budgetary grants through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in the Financial Year 2013-14.	11-23
3	18022 (230)	May 18, 2013	Enforcement of the time line for submission of Utilisation Certificate in respect of Grant-in-Aid sanctioned by the State Government.	24-26
4	24515	July 23, 2013	Revised Scheme for Constitution and Administration of Guarantee Redemption Fund of Government of Odisha.	27-32
5	28724	September 6, 2013	Proposals for Supplementary Statement of Expenditure for the financial year 2013-14	33-39
6	33233	November 1, 2013	Preparation of Revised Estimate for 2013-14 & Budget Estimate for 2014-15	40-57
7	37201	December 16, 2013	Admissibility of Expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2013-14 and expeditious action to utilise the funds in time.	58-60
8	37382	December 17, 2013	Collaborative exercise for disclosure of information regarding receipt of Central Assistance in the State Government Account maintained in the Reserve Bank of India, Central Accounts Section, Nagpur.	61-62
9	4249	February 14, 2014	Deadline for submission of proposals relating to financial sanction and drawal of funds in the remaining part of the current financial year.	63-66
10	8799	March 27, 2014	Enforcement of the time line for submission of Utilisation Certificate in respect of Grant-in-Aid sanctioned by the State Government.	67-69
11	8988	March 28, 2014	Submission of orders relating to re-appropriation and surrender of savings for the year 2013-14.	70-71
12	9425	March 31, 2014	Regulation of Expenditure out of the Vote On Account Budget for the year 2014-15.	72-87

Sl. No.	Resolution/ Notification/ Office Memorandum letter No.	Date	Subject	Page
1	2	3	4	5
Matters relating to Odisha Treasury Code				
13	16470	May 3, 2013	NOTIFICATION	91
14	17682	May 16, 2013	NOTIFICATION	92
15	20870	June 19, 2013	Offline payment of taxes and Government dues through Agency Banks attached to Cyber Treasury to be routed through RBI, Public Accounts Department (PAD), Bhubaneswar.	93-103
16	23301(42)	July 11, 2013	Selection of Banks for handling business and deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs).	104-108
17	5792(226)	March 1, 2014	Measures to prevent rush of expenditure towards the fag end of the financial year 2013-14.	109-114
18	5800	March 1, 2014	NOTIFICATION	115
Matters relating to Odisha Government Financial Rules				
19	13290	April 2, 2013	Supplementary guidelines for procurement of goods from local MSEs – Price Preference System and principles for purchase of goods from outside the State.	119-121
20	13863	April 8, 2013	Comprehensive Amendment and revision of the Delegation of Financial Powers Rules, 1978.	122-140
21	27536	August 24, 2013	OFFICE MEMORANDUM	141
Matters relating to Odisha Service Code				
22	14867	April 17, 2013	Revision of conveyance allowance for blind and physically handicapped State Government employees.	145
23	15668	April 26, 2013	Promotional prospect of Drivers serving under Government establishments other than State Guest House and Police Organization.	146
24	15952	April 29, 2013	Enhancement of retirement age of allopathy doctors serving in the State Government Medical Colleges of Odisha.	147
25	16400 (256)	May 2, 2013	Clarification relating to career progression of drivers.	148-149
26	18736	May 25, 2013	Enhancement of retirement age on superannuation of Allopathy Doctors serving in Medical colleges of Odisha.	150
Matters relating to Orissa Finance Service Rules and Orissa Taxation & Accounts Service Rules				
27	21630 (230)	June 25, 2013	Operational procedure for e-Filing of TDS by the Drawing and Disbursing Officers (DDOs).	153-163
28	30148	September 24, 2013	NOTIFICATION	164-170

Sl. No.	Resolution/ Notification/ Office Memorandum letter No.	Date	Subject	Page
1	2	3	4	5
29	31727	October 10, 2013	NOTIFICATION	171
30	31732	October 10, 2013	NOTIFICATION	172
31	7395	March 14, 2014	OFFICE MEMORANDUM	173
Matters relating to Orissa Revised Scales of Pay Rules				
32	21679	June 26, 2013	Revision of the Pay Scale of Staff Nurses.	177
33	21684	June 26, 2013	Revision of the Pay Band and Grade Pay of Non-Gazetted employees of Jail / Forest / Excise.	178
34	21689	June 26, 2013	Revision of the pay scale of library personnel of Government Colleges of the State.	179
35	21694	June 26, 2013	Revision of the Pay Scale of Sri Gyanendra Chandra Tripathy, Trained Tailoring Teacher.	180
36	26274	August 8, 2013	Revision of grade pay in certain posts with grade pay of Rs. 4200 and Rs.4600.	181-182
37	4556	February 17, 2014	Revision of grade pay in certain posts with GP Rs.4200 and Rs.4600.	183
38	4567	February 17, 2014	Revision of grade pay in certain posts with GP Rs.4200 and Rs.4600.	184
39	4671	February 18, 2014	Revision of grade pay in certain posts with GP Rs.4200 and Rs.4600.	185
Matters relating to Orissa Civil Services (Pension) Rules				
40	30793	September 30, 2013	Revision of rates of State Freedom Fighters' Pension.	189
41	6569	May 17, 2012	Operational guidelines for implementation of New Pension System (NPS) for State Autonomous Bodies (SABs) and State Public Sector Undertakings (SPSUs)-modification thereof.	190-191
Matters relating to Dearness Allowance				
42	16996	May 8, 2013	Sanction of Dearness Allowance @ 8% to State Government Employee with effect from 01.01.2013.	195-196
43	17001	May 8, 2013	Dearness Relief (TI) @ 8 % on pension/ family pension w.e.f. 01.01.2013 in favour of the State Government pensioners/ family pensioners.	197-198
44	19152	May 29, 2013	Sanction of D.A @ 15% from existing rate 151% to 166% w.e.f. 01.01.2013 in favour of State Government Employees drawing pay in pre-revised Scale of Pay.	199-200
45	31434	October 8, 2013	Sanction of Dearness Allowance @ 10% to State Government Employees with effect from 01.07.2013.	201-202
46	31491	October 9, 2013	Dearness Relief (TI) @ 10% on pension/ family pension w.e.f. 01.07.2013 in favour of the State Government pensioners /family pensioners.	203-204

Sl. No.	Resolution/ Notification/ Office Memorandum letter No.	Date	Subject	Page
1	2	3	4	5
47	34245	November 13, 2013	Sanction of D.A @ 17% from existing rate 166% to 183% w.e.f. 01.07.2013 in favour of State Government Employees drawing pay in pre-revised Scale of Pay.	205-206
Matters relating to House Building Advance				
48	15538	April 25, 2013	House Building Advance to Government Servants-Rate of Interest during the financial	209
49	15672	April 26, 2013	Loans and Advances given/ sanctioned by the State Government - Interest rates and other terms and conditions.	210-216
50	16092	April 30, 2013	Advances to Government Servants- Rate of Interest for purchase of conveyances during the Financial Year 2013-14.	217
51	22542	July 3, 2013	OFFICE MEMORANDUM	218-219
52	30362	September 26, 2013	Enhancement of the amount admissible for Festival Advance.	220
53	31033	October 3, 2013	Revision of rates of Motor-Cycle Allowance to the Junior Engineers.	221
54	5807	March 1, 2014	OFFICE MEMORANDUM	222-223
Matters relating to General Provident Fund				
55	19001	May 28, 2013	Rate of Interest on the accumulation of Provident fund for the year 2013-14.	227
56	6243(42)	March 6, 2013	e-Generation of GPF Account Slips by the subscribers.	228
57	7174	March 13, 2014	Enforcement of EPF /ESI benefits to Outsourced Agencies.	229-231
Matters relating to Financial Audit				
58	15847 (230)	April 27, 2013	Improvement in Cash Management Practices.	235-257
59	16103	April 30, 2013	CORRIGENDUM	258
60	30296	September 25, 2013	NOTIFICATION	259-260
61	30841	October 1, 2013	CORRIGENDUM	261
62	6681	March 11, 2014	NOTIFICATION	262-266
Miscellaneous Matters				
63	19138	May 29, 2013	NOTIFICATION	269
64	21228 (5)	June 22, 2013	Discontinuance of the revised procedure for keeping security deposit of Contractors in a separate Bank Account with effect from 1 st July, 2013.	270-272
65	21802	June 27, 2013	Recovery of personal loans of the members of Utkal Cooperative Banking Societies Ltd from salary of the employees by the DDOs.	273
66	22196 (41)	July 1, 2013	Functioning of Programme Performance & Outcome Monitoring Unit (PPOMU) of Finance Department at Madhusudan Das Regional Academy of Financial Management (MDRAFM), Chandrasekhar-pur, Bhubaneswar.	274-283

Sl. No.	Resolution/ Notification/ Office Memorandum letter No.	Date	Subject	Page
1	2	3	4	5
67	24779	July 26, 2013	Grant of Washing Allowance to all regular Group-'D' employees of the State Government.	284
68	30375	September 26, 2013	Revision of monetary limit for supply of hot weather liveries to State Government Drivers.	285
69	31947	October 15, 2013	One-time Settlement of arrear Electricity Dues of Government Departments till 31 st March 2012, clearance of arrear Electricity Dues of Odisha Lift Irrigation Corporation for the period from April, 1999 to December, 2002 and financial support to mitigate the impact of reduction in Retail Supply Tariff for the year 2011-12.	286-289
70	37056	December 13, 2013	Deduction of Tax at source-Income Tax deduction from Salaries under Section 192 of the Income Tax Act, 1961 during the financial year 2013-14.	290
71	4984	February 21, 2014	CORRIGENDUM	291

MATTERS RELATING TO BUDGET

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **14140 (226)** /F., Bhubaneswar, dated **10th April, 2013**
FIN-WM-BT-0001-2012

From

Shri J.K. Mohapatra, I.A.S.
Additional Chief Secretary to Govt.

To

**All Principal Secretaries/
Secretaries to Government/
All Heads of Department.**

Sub: **Regulation of Expenditure out of the Annual Budget for the year 2013-14.**

Sir/Madam,

I am directed to say that the Appropriation Bill for 2013-14 has been passed by the State Legislature and enacted, the Administrative Departments are authorized to incur expenditure from 01.04.2013 to 31.03.2014 on the basis of the provision made in the Annual Budget for 2013-14.

2. The modalities for sanction and release of funds provided in the Annual Budget are specified below.

3. It is necessary to expedite the pace of expenditure during the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the provision made in the Annual Budget to the spending Units in the month of April, 2013.

Guiding
principle for
implement-
ation of
Budget

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

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

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

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

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

(v) The maintenance expenditure under Non Plan for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be completed by 30th April, 2013 in accordance with the approved Annual Maintenance Plan.

(vi) 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.

(vii) Purchase of new vehicles would require prior concurrence of Finance Department. It would be considered only on replacement basis and on the certificate of the Secretary of the Department regarding availability of a Driver and deposit of the sale proceeds of the condemned vehicle in Government Account. Concurrence of Finance Department would also be necessary for hiring of vehicles in terms of Finance Department Office Memorandum No. 34085/F dated 29.09.2012.

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

Priority areas of expenditure	<p>5. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme etc. - (i) EAP, RIDF and other Resource Tied up schemes under State Plan, (ii) CSP & CP schemes, (iii) State's own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal 0 Gajapati Yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams, Biju Setu Yojana, Mega Lift Scheme etc. (iv) Modernisation of Police Force, Prison administration and security related expenditure under Non-Plan, (v) Relief expenditure.</p>
Submission of Utilisation Certificate	<p>6. While scrutinizing proposal for sanction of expenditure during the year 2013-14, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2012-13 should be reviewed. It should be ensured that the Implementing agencies utilize the scheme funds transferred to them. The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department Letter No.8437(40)LF., dated 6.3.2012 is to - be scrupulously adhered to. Financial Advisor and Assistant Financial Advisor are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.</p>
Even pacing of expenditure	<p>7. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March</p>

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 31.12.2013 or at the latest by 16.01.2014 in case of re-appropriation or additional allotment. The allotment relating to salary should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 31.01.2014. In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2013-14 will be 10th March, 2014 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15th March, 2014 for other claims.

Online
distribution of
allotment to
DDOs through
Treasury Portal

8. (i) Instructions were issued to all Departments vide Finance Department Letter No. 7226(41)/F dated 13.03.2013 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal <http://www.orissatreasury.gov.in> by 31.03.2013. The detailed DDO-wise Budget Allotments for the financial year 2013-14 should be distributed forthwith through Odisha Treasury Portal <http://www.orissatreasury.gov.in> if not already done, in order to enable the Treasuries/Special Treasuries/Sub Treasuries to check the bills against budgetary allotment through iOTMS. The DDOs need not wait for ink-signed copy of the allotment.

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

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

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

9. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised Guidelines have been issued in Finance Department O.M. No. Codes-27/2011-1068/F., dated 10.01.2013 and Rule-17-A of the Delegation of Financial Power Rules, 1978 for appraisal and approval of new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised. Sanction of expenditure for these schemes/services can only be made after completion of the process of appraisal and approval by competent authority within the limit of sanction prescribed in paragraph 10 & 11 for the Departments covered under the Cash Management System and other Departments outside purview of Cash Management System respectively.

10. Cash Management System was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments during 2011-12. It was further extended to 3 more Departments in 2012-13. Detailed guidelines will be issued separately for operation of the Cash Management System. The minimum level of expenditure up to the 3rd quarter i.e. 60%, not only under Non Plan, State Plan, CP & CSP taken together and but also under State Plan alone under the Cash Management System 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 red under the Cash Management System is indicated below:

Enhanced
Delegation for
sanction of funds
under Cash
Management
System

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

(ii) **Central Plan and Centrally Sponsored Plan Schemes :**

(a) 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. The fact should be recorded on the body of the sanction order for release of funds.

(b) 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. The fact should be recorded on the body of the sanction order for release of funds.

(c) While releasing funds during the fourth quarter it should be ensured that the Central Assistance received so far under the scheme covers the funds already released in advance and there is adequate balance for further release of funds. The fact should be recorded on the body of the sanction order for release of funds.

(iii) 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.

(iv) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan to PSUs and Co-operatives, in one go, by September, 2013 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account. Similarly, sanction of Grant-in-aid and subsidy to PSUs/Co-operatives shall be made by the Administrative Departments subject to adjustment of outstanding Government dues and opening up of Escrow Account.

(v) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department and Planning & Coordination Department as the case may be.

(vi) If, any provision in the 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**

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

(II) Full power for sanction of expenditure in specific cases: Notwithstanding the limits indicated at Sub-Para (1) above, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under Non-Plan and Plan against grants recommended by the 13th 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 Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana, State Share of NRHM, Jalanidhi and Madhubabu Pension Yojana under State Plan.

(c) (i) Central Plan & Centrally Sponsored Plan Schemes in case of availability of Central Assistance and the salary component of ongoing CP & CSP Schemes in anticipation of receipt of Central Assistance up to 31.12.2013.

(ii) The sanction order for C.S.P. Schemes, the Central Share of which is routed through the State Budget, should be issued in respect of the total provision under C.S.P. inclusive of the State Share (indicating the proportionate State Share) and the drawal should, be made accordingly.

(d) (i) Necessary Budget Provision has been made in respect of. grants recommended by the 13th Finance Commission for Forest sector grants for improving Justice Delivery, grants for improving Statistical Systems in State Government, grants for maintenance of Roads & Bridges and grants under - State: Specific Needs such- as grants of Eco-restoration of Chilika Lake, Construction of Anganwadi Centres, Up- gradation of Health, Infrastructure, Power Sector, Police Training, Up-gradation of Jails, Fire Services, Preservation of

Monuments & Buddhist Heritage and Establishment of Market yards at Block level. The Administrative Departments are authorized to sanction of expenditure for utilization of 13th 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) and guidelines issued by Government of India subject to fulfilment of the conditionalities mentioned in the report of the 13th Finance Commission and guidelines issued by Government of India. Market yards at Block level. The Administrative Departments are authorized to sanction of expenditure for utilization of 13th Finance Commission recommended grants in consultation with FA/A FA of the Department on the basis of the action plans approved by the High Level Monitoring Committee (HLMC) and guidelines issued by Government of India subject to fulfilment of the conditionalities mentioned in the report of the 13th Finance Commission and guidelines issued by Government of India.

(ii) The grants for Urban Local Bodies and Panchayati Raj Institutions recommended by the 13th Finance Commission has been provided for in the budget which should be released within 5/10 days of its receipt from Government of India.

(iii) Similarly, the grants for elementary education, water sector, incentivising issue of UID recommended by the 13th Finance Commission has been provided for in the budget which should be released only after its receipt from Government of India without further reference to Finance Department.

(iv) Steps should be taken for utilization of the grant, prompt submission of Utilization Certificate to Government of India in the prescribed format and to comply with. the conditionalities put forth by the 13th Finance Commission for release of Performance Grants in respect of Local Bodies and the subsequent instalments of other grants.

(v) The level of Non-Plan Revenue Expenditure (NPRE) prescribed for the Forest Sector and Roads & Bridges and the NPRE- level as well as the ratio of NPRE and Non Plan Revenue Receipt (NPRR) for the release of Water Sector grant should be maintained by the concerned Administrative Departments. In respect of the grant for Elementary Education, the prescribed growth rate of revenue expenditure in the relevant Major/Sub-Major Head at the rate of 8% excluding are alary should also be maintained by the concerned Administrative Department.

(vi) 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

12. The Administrative Departments not covered under the Cash management System are authorized to sanction:

(i) Share Capital/loan to PSUs/Co-operatives subject to recovery of outstanding Government dues, opening up of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, in one go, within 30.09.2013 in respect of the entire provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 11 (I) above.

(ii) Grant-in-aid and subsidy to PSUs/Co-operatives subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para-11(I) above.

13. 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.

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

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

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

Administrative Departments are to sanction and release funds for expenditure out of the Annual Budget 2013-14 in accordance with the aforesaid instructions.

Yours faithfully

Sd/-

(J. K. Mohapatra)

Additional Chief Secretary to Government

ANNEXURE - I**Case requiring prior approval of Finance Department**

Sl. No.	Subject/Item	Paragraph
1.	Creation/ filling up of posts	4 (vi)
2.	Purchase of new vehicles & hiring of vehicles	4 (vii)
3.	Purchase of machinery and equipment exceeding the limit of sanction under Plan & Non Plan	4 (viii)
4.	Items of expenditure reserved for Post Budget scrutiny	14
5.	Expenditure for the Central Plan/ CSP scheme in anticipation of receipt of Central Assistance where conditions prescribed in Para 10 (ii) and 11 (II) (c) (i) are not fulfilled.	10(ii) & 11(II)(c)(i)
6.	Sanction of expenditure exceeding Rs.1500 lakh under Non-Plan and Rs.3000 lakh under Plan in case of Departments not covered under Cash Management System.	11 (I)
7.	Release of Share Capital/Loan/Grant in Aid/Subsidy to PSUs/Co-operatives exceeding the limit specified in para-11 (I)	12 (i) & (ii)
8.	Any relief to PSUs/Co-operatives in recovery of outstanding Govt. dues while sanctioning share capital, loan or subsidy.	10 (iv), 12(i) & (ii) and 13

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. **14520** /F., Bhubaneswar, dated **12th April, 2013**
FIN-WM-CMS-0001-2012

Sub: Guidelines for timely spending of budgetary grants through implementation of Cash Management System in the selected Departments through Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in the Financial Year 2013-14.

Pursuant to the provisions of sub-section (l-a) of Section 8 of the Odisha Fiscal Responsibility & Budget Management Act, the State Government do hereby lay down the following Guidelines for timely spending of budgetary grants through the Cash Management System in 2013-14. It is on the lines of modified exchequer control based expenditure management and restrictions on expenditure during the last quarter of the financial year, being implemented in the Ministries of Government of India.

Objective of
the Cash
Management
System

2. The Cash Management System has the following objectives:-

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

Scope of the
Cash
Management
System

3. The system was initially adopted in respect of the 10 Demand for Grants administrated by large spending Departments during the financial year 2010-11 and extended to 5 more Departments during

2011-12. It was further-extended to 3 more Demands for Grants in 2012-13. All these 18 Departments will also continue to remain under the purview of Cash Management System in 2013-14. The list of these 18 Departments and the Demand for Grants is furnished in **Annexure-I**.

4. **The broad features of the Cash Management System is indicated hereafter :** In respect of each Demand for Grant, Quarterly Expenditure Allocation (QEA) for State Plan, Central Plan, Centrally Sponsored Plan and Non-Plan is worked out and indicated in **Annexure-II(A) & (B)**. The minimum QEA of the Engineering, Forest and Agriculture Departments for the first three quarters has been fixed in accordance with their working season. The Monthly Expenditure Plan may be worked on the basis of the Quarterly Expenditure Allocation by the concerned Department in the format at **Annexure-III** in accordance with the broad principles indicated in para 6 and 10. The limit of expenditure indicated in **Annexure-II(A) & (B)** for the first three quarters is the minimum; however, the Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments. On the other hand, the limit of expenditure mentioned in Annexure-II(A)&(B) for the fourth quarter and monthly expenditure for the month of March is the uppermost ceiling which should not to be exceeded in any case.

QEA 5. The Quarterly Expenditure Allocation (QEA) should not be modified by the Administrative Departments without prior approval of Finance Department in Ways & Means Branch. QEA for all the four quarters is furnished in **Annexure - II (A) & (B)** for all the 18 Demand for Grants which may be modified, if necessary, by the Administrative Departments in accordance with their work plans/programme implementation schedule within the minimum limits for 1st three Quarters indicated in **Annexure-II(A) & (B)** and the following broad parameters and submitted to Finance Department by 30.4.2013 for approval.

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

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

Feature of the
Cash
Management
System

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

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

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

iii) **Central Plan and Centrally Sponsored Plan Schemes :**

(a) 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. The fact should be recorded on the body of the sanction order for release of funds.

(b) 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. The fact should be recorded on the body of the sanction order for release of funds.

(c) While releasing funds during the fourth quarter it should be ensured that the Central Assistance received so far under the scheme covers the funds already released in advance and there is adequate balance for further release. The fact should be recorded on the body of the sanction order for release of funds.

(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 the entire provision made in their Demand for Grant for share capital/loan to PSUs and Co-operatives, in one go, by September, 2013 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account. Similarly, sanction of Grant-in-Aid and Subsidy to PSUs and Co-operatives shall be made by the Administrative

Departments subject to adjustment of outstanding Government dues and opening of Escrow Account.

(vi) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department/ Planning & Coordination Department as the case may be.

(vii) Works Expenditure against Budget provision, N.H. Credit and Deposits based on budgetary allotment and accounts of the Division/ Project would continue to be routed through Works Expenditure module of iOTMS and regulated by Finance Department Circular No. 28777(6)/F dated 26.06.2011. The Controlling Officers are advised to distribute allotment in respect of works expenditure to the Divisions/Projects, through Works Expenditure module of iOTMS from the beginning of the year.

(viii) Guidelines for utilization of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings has been issued separately vide Finance Department O.M No. 15744/F dated 05.04.2012 which should be followed scrupulously.

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

8. The limits indicated in the QEA and MEP is calculated at the Demand, for Grant level as a whole allowing inter-se variations between months within a quarter and across the sectors i.e., Non- Plan, State Plan, Central Plan and Centrally Sponsored Plan within the broad parameters indicated in

Para-6 and Para-11. The Administrative Departments and the Controlling Officers should distribute allotment under each sector among the DDOs broadly in accordance with the QEA and MEP for the entire year.

9. Savings if any, under the QEA would not be allowed to be carried over to the next quarter. However, the Administrative Departments requiring modification of MEP, which affects QEA, should obtain concurrence of Finance Department in Ways & Means Branch but they would be free to adjust the spill over of MEP in the next month if it is not inconsistent with QEA.

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

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

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

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

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

(b) expenditure under State Plan should also reach the minimum level of 60% of the Budget provision.

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

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

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

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

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

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

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

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

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

15. 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-utilized in form of cash, Bank Draft, DCR etc. If in future, such un-authorized parking of money

is noticed. the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits and he shall be liable for disciplinary action under Rule - 15 of the OCS (CC & A) Rules. 1962.

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

17. The gross provision in the respective Demand for Grant and minimum indicative limit of quarterly expenditure allocation for all the four quarters of 2013-14 is furnished at **Annexure-II (A) & (B)** for guidance. The Administrative Departments are free to enhance the MEP & QEA of first three quarters for their respective Departments in accordance with the instructions contained in the preceding paragraphs and furnish the same to Finance Department by 30.4.2013.

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

By orders of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

ANNEXURE

Sl. No.	Demand No.	Name of the Department
1	07	Works
2	10	School & Mass Education
3	11	ST & SC Development
4	12	Health & Family Welfare
5	13	Housing & Urban Development
6	17	Panchayati Raj
7	19	Industries
8	20	Water Resources
9	22	Forest & Environment
10	23	Agriculture
11	28	Rural Development
12	30	Energy
13	31	Handloom, Textile & Handicrafts
14	33	Fisheries & Animal Resources Development
15	36	Women & Child Development
16	38	Higher Education
17	39	Employment and Technical Education & Training
18	40	Micro, Small and Medium Enterprises

ANNEXURE – II (A)

DEMAND-WISE GROSS PROVISION AND QUA FOR THE DEPARTMENTS INCLUDED IN THE CASH MANAGEMENT SYSTEM DURING 2013-14

(Rs. in Crore)

GROSS BUDGET PROVISION							FIRST QR. (15% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2013				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S & M Edn.	4715.14	1752.30	39.72	653.68	7160.84	707.27	262.85	5.96	98.05	1074.13
11	ST & SC Dev.	689.53	830.00	417.44	28.07	1965.04	103.43	124.50	62.62	4.21	294.76
12	H & FW	1391.46	555.00	259.71	1.01	2207.18	208.72	83.25	38.96	0.15	331.08
17	PR	1545.19	1682.91	0.06	0.82	3228.98	231.78	252.44	0.01	0.12	484.35
19	Industries	2.05	9.20	0.00	17.48	28.73	0.31	1.38	0.00	2.62	4.31
30	Energy	13.68	730.00	0.00	0.00	743.68	2.05	109.50	0.00	0.00	111.55
31	Handl., Tex. & HC	43.71	80.00	0.00	8.10	131.81	6.56	12.00	0.00	1.22	19.78
33	F & ARD	248.86	153.00	12.10	35.65	449.61	37.33	22.95	1.82	5.35	67.45
36	W & CD	380.87	1983.89	23.81	971.22	3359.79	57.13	297.58	3.57	145.68	503.96
38	Higher Edn.	1041.30	410.00	0.38	1.31	1452.99	156.20	61.50	0.06	0.20	217.96
39	ETET	113.32	185.00	129.35	29.38	457.05	17.00	27.75	19.40	4.41	68.56
40	MSME	43.87	14.00	0.78	12.35	71.00	6.58	2.10	0.12	1.85	10.65
TOTAL		10228.98	8385.30	883.35	1759.07	21256.70	1534.36	1257.80	132.50	263.86	3188.51

GROSS BUDGET PROVISION							SECOND QR. (15% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 2 nd Quarter i.e. from July to September, 2013				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S & M Edn.	4715.14	1752.30	39.72	653.68	7160.84	707.27	262.85	5.96	98.05	1074.13
11	ST & SC Dev.	689.53	830.00	417.44	28.07	1965.04	103.43	124.50	62.62	4.21	294.76
12	H & FW	1391.46	555.00	259.71	1.01	2207.18	208.72	83.25	38.96	0.15	331.08
17	PR	1545.19	1682.91	0.06	0.82	3228.98	231.78	252.44	0.01	0.12	484.35
19	Industries	2.05	9.20	0.00	17.48	28.73	0.31	1.38	0.00	2.62	4.31
30	Energy	13.68	730.00	0.00	0.00	743.68	2.05	109.50	0.00	0.00	111.55
31	Handl., Tex. & HC	43.71	80.00	0.00	8.10	131.81	6.56	12.00	0.00	1.22	19.78
33	F & ARD	248.86	153.00	12.10	35.65	449.61	37.33	22.95	1.82	5.35	67.44
36	W & CD	380.87	1983.89	23.81	971.22	3359.79	57.13	297.58	3.57	145.68	503.97
38	Higher Edn.	1041.30	410.00	0.38	1.31	1452.99	156.20	61.50	0.06	0.20	217.95
39	ETET	113.32	185.00	129.35	29.38	457.05	17.00	27.75	19.40	4.41	68.56
40	MSME	43.87	14.00	0.78	12.35	71.00	6.58	2.10	0.12	1.85	10.65
TOTAL		10228.98	8385.30	883.35	1759.07	21256.70	1534.35	1257.80	132.52	263.86	3188.51

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

ANNEXURE – II (A)
DEMAND-WISE GROSS PROVISION AND QUA FOR THE DEPARTMENTS INCLUDED
IN THE CASH MANAGEMENT SYSTEM DURING 2013-14

(Rs. in Crore)

GROSS BUDGET PROVISION							THIRD QR. (30% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 3 rd Quarter i.e. from October to December, 2013				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S & M Edn.	4715.14	1752.30	39.72	653.68	7160.84	1414.54	525.69	11.92	196.10	2148.25
11	ST & SC Dev.	689.53	830.00	417.44	28.07	1965.04	206.86	249.00	125.23	8.42	589.51
12	H & FW	1391.46	555.00	259.71	1.01	2207.18	417.44	166.50	77.91	0.30	662.15
17	PR	1545.19	1682.91	0.06	0.82	3228.98	463.56	504.87	0.02	0.25	968.69
19	Industries	2.05	9.20	0.00	17.48	28.73	0.62	2.76	0.00	5.24	8.62
30	Energy	13.68	730.00	0.00	0.00	743.68	4.10	219.00	0.00	0.00	223.10
31	Handl., Tex. & HC	43.71	80.00	0.00	8.10	131.81	13.11	24.00	0.00	2.43	39.54
33	F & ARD	248.86	153.00	12.10	35.65	449.61	74.66	45.90	3.63	10.70	134.88
36	W & CD	380.87	1983.89	23.81	971.22	3359.79	114.26	595.17	7.14	291.37	1007.94
38	Higher Edn.	1041.30	410.00	0.38	1.31	1452.99	312.39	123.00	0.11	0.39	435.90
39	ETET	113.32	185.00	129.35	29.38	457.05	34.00	55.50	38.81	8.81	137.12
40	MSME	43.87	14.00	0.78	12.35	71.00	13.16	4.20	0.23	3.71	21.30
TOTAL		10228.98	8385.30	883.35	1759.07	21256.70	3068.69	2515.59	265.00	527.72	6377.01
GROSS BUDGET PROVISION							FOURTH QR. (40% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 4 th Quarter i.e. from January to March, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
10	S & M Edn.	4715.14	1752.30	39.72	653.68	7160.84	1886.06	700.92	15.89	261.47	2864.34
11	ST & SC Dev.	689.53	830.00	417.44	28.07	1965.04	275.81	332.00	166.98	11.23	786.02
12	H & FW	1391.46	555.00	259.71	1.01	2207.18	556.58	222.00	103.88	0.40	882.87
17	PR	1545.19	1682.91	0.06	0.82	3228.98	618.08	673.16	0.02	0.33	1291.59
19	Industries	2.05	9.20	0.00	17.48	28.73	0.82	3.68	0.00	6.99	11.49
30	Energy	13.68	730.00	0.00	0.00	743.68	5.47	292.00	0.00	0.00	297.47
31	Handl., Tex. & HC	43.71	80.00	0.00	8.10	131.81	17.48	32.00	0.00	3.24	52.72
33	F & ARD	248.86	153.00	12.10	35.65	449.61	99.54	61.20	4.84	14.26	179.84
36	W & CD	380.87	1983.89	23.81	971.22	3359.79	152.35	793.56	9.52	388.49	1343.92
38	Higher Edn.	1041.30	410.00	0.38	1.31	1452.99	416.52	164.00	0.15	0.52	581.20
39	ETET	113.32	185.00	129.35	29.38	457.05	45.33	74.00	51.74	11.75	182.82
40	MSME	43.87	14.00	0.78	12.35	71.00	17.55	5.60	0.31	4.94	28.40
TOTAL		10228.98	8385.30	883.35	1759.07	21256.70	4091.59	3354.12	353.34	703.63	8502.68

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

ANNEXURE – II (B)
DEMAND-WISE GROSS PROVISION AND QUA FOR THE DEPARTMENTS INCLUDED
IN THE CASH MANAGEMENT SYSTEM DURING 2013-14

(Rs. in Crore)

GROSS BUDGET PROVISION							FIRST QR. (25% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 1st Quarter i.e. from April to June, 2013				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1326.68	1200.00	0.00	10.00	2536.68	331.67	300.00	0.00	2.50	634.17
13	H & UD	1228.06	1162.00	0.40	0.00	2390.46	307.02	290.50	0.10	0.00	597.62
20	WR	1017.25	3031.00	0.00	0.00	4048.25	254.31	757.75	0.00	0.00	1012.06
22	Forest & Env.	273.88	315.44	60.38	17.69	667.39	68.47	78.86	15.10	4.42	166.85
23	Agriculture	433.53	1320.00	12.34	64.90	1830.77	108.38	330.00	3.09	16.23	457.69
28	RD	978.10	1055.67	0.00	0.00	2033.77	244.53	263.92	0.00	0.00	508.44
TOTAL		5257.50	8084.11	73.12	92.59	13507.32	1314.38	2021.03	18.28	23.15	3376.83
GROSS BUDGET PROVISION							SECOND QR. (15% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 2nd Quarter i.e. from July to September, 2013				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1326.68	1200.00	0.00	10.00	2536.68	199.00	180.00	0.00	1.50	380.50
13	H & UD	1228.06	1162.00	0.40	0.00	2390.46	184.21	174.30	0.06	0.00	358.57
20	WR	1017.25	3031.00	0.00	0.00	4048.25	152.59	454.65	0.00	0.00	607.24
22	Forest & Env.	273.88	315.44	60.38	17.69	667.39	41.08	47.32	9.06	2.65	100.11
23	Agriculture	433.53	1320.00	12.34	64.90	1830.77	65.03	198.00	1.85	9.74	274.62
28	RD	978.10	1055.67	0.00	0.00	2033.77	146.72	158.35	0.00	0.00	305.07
TOTAL		5257.50	8084.11	73.12	92.59	13507.32	788.63	1212.62	10.97	13.89	2026.10

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

ANNEXURE – II (B)
DEMAND-WISE GROSS PROVISION AND QUA FOR THE DEPARTMENTS INCLUDED
IN THE CASH MANAGEMENT SYSTEM DURING 2013-14

(Rs. in Crore)

GROSS BUDGET PROVISION							3RD QR. (20% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 3rd Quarter i.e. October to December, 2013				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1326.68	1200.00	0.00	10.00	2536.68	265.34	240.00	0.00	2.00	507.34
13	H & UD	1228.06	1162.00	0.40	0.00	2390.46	245.61	232.40	0.08	0.00	478.09
20	WR	1017.25	3031.00	0.00	0.00	4048.25	203.45	606.20	0.00	0.00	809.65
22	Forest & Env.	273.88	315.44	60.38	17.69	667.39	54.78	63.09	12.08	3.54	133.48
23	Agriculture	433.53	1320.00	12.34	64.90	1830.77	86.71	264.00	2.47	12.98	366.15
28	RD	978.10	1055.67	0.00	0.00	2033.77	195.62	211.13	0.00	0.00	406.75
TOTAL		5257.50	8084.11	73.12	92.59	13507.32	1051.50	1616.82	14.62	18.52	2701.46
GROSS BUDGET PROVISION							4 th QR. (40% OF GROSS PROVISION IN THE B.E.)				
D. No.	Deptt.	Budget Estimate, 2013-14					Quarterly Expenditure Allocation (QEA) for the 4th Quarter i.e. January to March, 2014				
		Non Plan	State Plan	Central Plan	C.S.P.	Total	Non Plan	State Plan	Central Plan	C.S.P.	Total
1	2	3	4	5	6	7	8	9	10	11	12
7	Works	1326.68	1200.00	0.00	10.00	2536.68	530.67	480.00	0.00	4.00	1014.67
13	H & UD	1228.06	1162.00	0.40	0.00	2390.46	491.22	464.80	0.16	0.00	956.18
20	WR	1017.25	3031.00	0.00	0.00	4048.25	406.90	1212.40	0.00	0.00	1619.30
22	Forest & Env.	273.88	315.44	60.38	17.69	667.39	109.55	126.18	24.15	7.08	266.96
23	Agriculture	433.53	1320.00	12.34	64.90	1830.77	173.41	528.00	4.94	25.96	732.31
28	RD	978.10	1055.67	0.00	0.00	2033.77	391.24	422.27	0.00	0.00	813.51
TOTAL		5257.50	8084.11	73.12	92.59	13507.32	2103.00	3233.64	29.25	37.04	5402.93

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

ANNEXURE-III**Monthly Expenditure Plan for the Financial Year 2013-14**

(Budget Estimate)

(Rs. in Crore)

Month	Non-Plan	State Plan	Central Plan	Centrally Sponsored Plan
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No.18022 (230)/ F., Dated 18.05.2013

FIN-WM-UC-0001/2013

From

Shri J. K. Mohapatra, I.A.S.
Additional Chief Secretary to Govt.

To

All Principal Secretaries/Secretaries to Governments,
All Heads of Department.

Sub: **Enforcement of the time line for submission of Utilisation Certificate in respect of Grant-in-Aid sanctioned by the State Government.**

Ref: **Finance Department Letter No.FIN-WM-BT-0001/2011-8437 (40)/F., dated 6.3.2012.**

Madam/Sir,

I am directed to say that timely submission Utilization Certificate in respect of grant- in-aid provides an assurance about proper utilisation of the funds placed at the disposal of the grantees and it forms a part of financial reporting mechanism. It ensures due diligence required to be exercised by the various authorities involved in the process of submission and counter-signature of the Utilization Certificate for the grant-in-aid received.

2. It has been brought to the notice of the State Government in the report of the Comptroller and Auditor General of India that there is delay in furnishing Utilization Certificate as well as inaccurate reporting.

3. It is, therefore, impressed upon on Grant Sanctioning Authorities to insist on submission of Utilization Certificate in the following manner while sanctioning grant-in-aid without any deviation.

4. In case of recurring grant-in-aid released on half-yearly/quarterly basis, the instalment due in the financial year "t" till the end of 1st half year/2nd quarter will be released on receipt of Utilization Certificate in respect of the total amount of grant-in-aid released during the year preceding the previous financial year (t-2) .

5. The instalments due in the 2nd half year /3rd quarter of the financial year (t) will be released on receipt of Utilization Certificate for 50% of the grant-in-aid released in the previous financial year [t-1].

6. In case of recurring grant-in-aid towards salaries for educational institutions released on monthly/quarterly basis, the instalment(s) due in the first two quarters of the financial year(t) will be released on the basis of Utilization Certificate for the total amount of grant released during the year preceding the previous financial year(t-2).

The instalments due in respect of recurring grant-in-aid towards salaries for educational institutions as indicated in the foregoing paragraph, for the third and fourth quarter of the financial year(t) shall be released on receipt of Utilization Certificate for 50% of the grant released during the previous financial year(t-1).

The above arrangement would provide a "reasonable time" of one year from the date of issue of the letter sanctioning the grant, for submission of full Utilization Certificate in respect of recurring grants as envisaged in Rule 171(3)(a) of Orissa General Financial Rules Volume-I. However, the dates fixed for submission of Utilization Certificate to Administrative Department and transmission of the same to the Accountant General (A&E) Odisha as envisaged under Rule 173 of Orissa General Financial Rules shall be shifted from 1st and 30th June of the succeeding financial year to 1st and 31st December of the year following the succeeding financial year i.e. t+2.

In respect of non-recurring Central Grants received through the State Budget and utilized through the Departmental Officers or through autonomous agencies, the Utilization Certificate should be submitted to Government of India within twelve months of the closure of the financial year in which the grant was released i.e. (t-1) in accordance with the requirement of Rule 212(1) of General Financial Rules, 2005. In case of recurring grant-in- aid, any release in excess of 75% of the amount sanctioned in the subsequent financial year (t) would be made by the concerned Ministries/Departments of Government of India, only after receipt of Utilization Certificate and annual audited statement in respect of grant-in- aid released in the preceding year (t-1). In order to secure 100% of the central grant allocated for the financial year (t), the Utilization Certificate for the grant in aid received during the year (t-1) should be submitted by the end of the 3rd quarter for the year (t).

If up to date Utilization Certificate i.e. Utilization Certificate in respect of total amount of grant-in-aid released till the year preceding the previous financial year i.e. 2011-12 has not been obtained and furnished by the Departmental Officers on whose counter signature or signature the grant-in-

aid bill was drawn (the Countersigning Officer or the Drawing & Disbursing Officer) to the Administrative Department and then by the Administrative Department to the Accountant General (A&E) Odisha, the salary of the concerned Officials for the month of June, 2013 payable on 1st July, 2013 will be stopped until the Utilization Certificate is submitted to the concerned quarters.

11. The Financial Advisers and Assistant Financial Advisers of the Administrative Departments are required to ensure submission of Utilization Certificate in the above manner before sanction of grant-in-aid during the 1st half of the current financial year and issue necessary instructions to the Treasury /Sub- Treasury Officers concerned not to allow the drawal of salary bills of the Officials responsible for obtaining Utilization Certificate from the Grantee Institutions as indicated in Para 10 above.

Yours faithfully

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Govt.

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

No. **24515**/F., Dt. **23.07.2013**
FIN-CI-SG-0002/2013

**Sub: Revised Scheme for Constitution and Administration of
Guarantee Redemption Fund of Government of Odisha.**

In accordance with the decision of the Cabinet in their 20th meeting held on 8th October 2001 and subsequent Memorandum of Understanding (MoU) signed with Government of India on 11th October, 2001, the State Government constituted the "Guarantee Redemption Fund" during 2002-03 for discharging the payment obligations arising out of guarantees issued by the Government in respect of bonds and other borrowings by the State level undertakings or other bodies and stand invoked by the "beneficiaries."

Further, basing on the recommendations of the Bezbaruah Committee and decision taken in the 17th Conference of State Finance Secretaries regarding eligibilities of States to avail Special WMA equivalent to their net incremental annual investment in GRF provided a notification is issued to the effect and acquiring the securities by the Reserve Bank from the secondary market without loading any charge in addition to making available securities from its own portfolio, the Reserve Bank of India has circulated the revised scheme for Constitution and Administration of Guarantee Redemption Fund. Basing on the aforesaid recommendations/suggestions, the State Government do hereby notify the "Revised Scheme for Constitution and Administration of Guarantee Redemption Fund" (GRF) Scheme of Government of Odisha as under:-

**Title of the
Scheme**

The Scheme shall be called "Guarantee Redemption Fund" Scheme (hereinafter referred to as 'the Fund') of Government of Odisha.

**Constitution
of the Fund**

A "Guarantee Redemption Fund" shall be constituted by the Government of Odisha (hereinafter called "the Government") for meeting its obligations arising out of the Guarantees issued on behalf of State level bodies. The Fund shall be constituted in the Public Account and classified under the head "8235-General and Other Reserve Funds-117-Guarantee Redemption Fund-1667-Guarantee

Redemption Fund-91079-Transfer from Revenue Account” (the accounts of the Government).

Objective of the scheme

The Fund shall be utilized for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State level Undertakings or other bodies and invoked by the "beneficiaries".

Explanation

(a) The accumulations in the Fund shall be utilized only towards the payment of the guarantees issued by the Government and invoked by the beneficiary and not paid by the institution on whose behalf guarantee was issued.

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special Ways and Means Advance (Special WMA) from the Reserve Bank of India (hereinafter referred to as the Bank) such that the availment of Special WMA under this provision does not exceed the Normal WMA limit fixed by the Bank.

Commencement of the Operation of the scheme

It shall come into force from the date of issue of notification.

Contributions to the Fund

(a) The Fund have been set up by the Government during 2002-03 with an initial contribution of Rs.4.96 crore available under the erstwhile Guarantee Reserve Fund Scheme upto the year 2001-02. Subsequently (from 2002-03 to 2012-13) an amount of Rs.480.00 crore have been transferred to the Guarantee Redemption Fund (GRF) of Government of Odisha. The balance in the fund shall be increased with contributions made annually or at lesser intervals, so as to reach the level deemed sufficient to meet the amount of anticipated guarantees devolving on the Government as a result of the likely invocation of outstanding guarantees in the succeeding 5 years.

(b) During each year the Government shall contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus and amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year.

(c) It is open to the Government to increase the contributions to the Fund at its discretion. In order to enable transfer of the total amount of contribution to the Fund the Government would make suitable Budget provision on the expenditure side of their budget under heads "2075-Miscellaneous General Services-797-Transfer to/from Reserve Funds &

Deposit Account-Guarantee Redemption Fund-0602-Guarantee Redemption Fund-42005-Contributions."

(d) The Government shall not fund its contribution to the Fund out of borrowings from the Bank.

Relationship of the Fund with General Revenues/ Public Account

6. (a) The corpus of the Fund comprises an initial amount demarcated by the Government, annual or other contributions made by the Government thereto as also periodic accretions by way of Guarantee Commission collected from the institutions in respect of whose bonds/obligations, the Government had issued the guarantee, in addition to the income accruing to the Fund.

(b) The Fund shall be kept outside the General Revenues of the Government and shall be utilized only in the manner prescribed in this Scheme.

Administration of the Fund

The Fund shall be administered by Central Accounts Section of the Bank subject to such directions/instructions as the Government may issue from time to time.

Investment of the corpus of the Fund

The accretions to the Fund shall be invested in Government of India Securities of such maturities as the Bank may determine from time to time in consultation with the Government. The Bank shall make available the securities for investment either from its own investment portfolio or by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 11.

Accounting of Transactions

9. (a) The responsibility for the administration of the Fund will rest with the Government. The Government will decide all matters connected with the investment of the corpus of the Fund, reinvestment/dis-investment, obligations and application of the Fund, etc.

(b) The Government will, from time to time, issue instructions to the Bank under intimation to A.G. (A&E) Odisha. The Bank will immediately arrange to make the necessary investment. The Bank would scroll to the Government, A.G. (A&E) Odisha the debit on account of the investment and other incidental charges like brokerage, commission etc. in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transactions, these may be indicated distinctly in separate scrolls.

(c) On receipt of the scrolls the investment transactions would be accounted for under the head "8235 - General and Other Reserve Funds-120-Guarantee Redemption Fund investment Account-1667-Guarantee Redemption Fund - 91059 - Investment of Deposits". However, the incidental charges like brokerage, commission etc. shall be accounted for as a charge on the Fund.

(d) The Bank will arrange to collect interest on these securities and credit the same to the Fund on due date. Further, these would require to be invested as in the case of the contributions by the Government i.e. in accordance with the investment norms prescribed in para 8 above. On maturity of the securities, the proceeds will be collected and credited to the account of the Government or reinvested on the basis of instructions received from the Government i.e. in accordance with the pattern outlined in Para 8 intra. As in the case of the debit scrolls, the Bank shall use separate scrolls, for the receipts.

(e) On receipt of instructions from the Government, the Bank will arrange to sell the securities at the ruling price through its Mumbai Office and credit the amount realized, less incidental charges to the account of the Government.

(f) The receipts on account of maturity or sale of the securities would be taken to the account of the "Guarantee Redemption Fund Investment Account". The incidental charges on sale would be charged on the Fund.

(g) The provision for expenditure on account of the Guarantee Redemption will be made in the budget of the Government under the relevant heads. Only the actual amount of guarantee redemption expenditure shall be brought in account under the head "8235-General and Other Reserve Fund - 120- Guarantee Redemption Fund - Investment Account- Relief on account of Guarantee invoked - Guarantee Redemption Fund".

(h) The Bank shall arrange to redeem the securities on maturity. In case of premature disinvestments to meet the liability on account of the claims to be paid, the Bank shall decide on the securities to be encashed in consultation with the Government and sell the securities at the ruling price and credit the amount realized, less incidental charges to the Fund.

(i) The Government will pay the Bank, a commission at the rate determined by the Bank in consultation with the Government. These charges shall also be borne by the Fund as in the case of the charges

indicated in paras 11 and 9. The loss or gain on the sale of securities shall also be taken to the Account of the Fund.

Explanation

(a) The debit to Government on account of such withdrawal will be accounted under the major head "8235 - General and Other Reserve Funds - 120-Guarantee Redemption Fund Investment Account-1667- Guarantee Redemption Fund-91059-Investment of Deposits". On the maturity of the loan, the balance outstanding under the head 8235 (sub-head Guarantee Redemption Fund) is credited to the head -8680(Miscellaneous Government Account) Ledger Balance Adjustment Account.

(b) The Bank would scroll to the Government the debit on account of investment less the incidental charges in the usual course. However, in order to ensure that the investment transactions of the Fund do not get mixed up with other transaction, these will be indicated distinctly in separate scrolls.

(c) The Bank will arrange to collect interest on the investments and credit the same to the Fund on the due dates.

(d) On the maturity of the securities, the Bank will arrange to redeem the securities and in case of premature disinvestments, to sell the securities at the ruling price and credit the amount realized, less incidental charges to the Guarantee Redemption. Fund Investment Account. As in the case of debit scrolls, the Bank shall use separate scrolls for the receipts.

(e) The provision for expenditure on account of the periodic contributions will be made in the Budget of the Government under the relevant head. The extent of expenditure to be financed from the Fund shall be withdrawn from the Fund by the disposal of the investment.

Functions of the
Bank managing
the fund

10. (a) The Bank will be guided by the directions of the Government in all matters concerning the investment/reinvestment/dis-investment/reallocation/withdrawals time to time of the Fund and will act accordingly.

(b) The Bank would arrange to raise a debit to the account of the Government maintained with it as per the schedule of contributions set out in paragraph 5.

(c) The contributions to the Fund shall be invested by the Bank in Government Securities as indicated in paragraph 8. The periodic accretion to the Fund by way of guarantee commission, contributions by the Government and interest income shall also be invested by the Bank in a similar manner.

(d) The withdrawals may be made from out the balance accumulated in the Fund upto the date towards the redemption of the guarantees invoked and to be paid by the Government as per its directions.

(e) The. Bank will submit periodical statement of balances / advices regarding the changes therein in consultation with Government.

Services
Charges for
administration of
the Fund

11. The Government will pay to Bank a commission at the rate of 1/8 percent of one percent of the turnover of the Fund or at the rate to be mutually decided from time to time.

Accounts
and Audit

12. The accounts of the Fund and the investments shall be maintained by the Accountant General of the State in the normal course. The Bank will maintain subsidiary accounts in such manner and details as may be considered by the Government in consultation with the Accountant General.

Savings

13. The Government shall issue instructions relating to the provisions of the Scheme as may be considered from time to time to enable smooth functioning of the Scheme. In case of any difficulty in the operation of any provision of the Scheme, the Government may, if satisfied, relax the provisions.

The Accountant General (A&E) Odisha have concurred in the Revised Scheme in letter No T.M-II-20-General/GRF/09-10/1466, Dated-27-01-2010. This Notification supersedes the previous accounting procedure laid down for Constitution & Administration of Guarantee Redemption Fund Scheme earlier prescribed by the Finance Department.

By order of the Governor

Sd/-

(U.N. Behera)

Addl. Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **28724**/F., Dt. **06.09.2013**
FIN-BUD1-BT-0006//2013

From

**Sri U.N. Behera, IAS,
Additional Chief Secretary to Government.**

To

All Secretaries to Government

Sub: **Proposals for Supplementary Statement of Expenditure for the
financial year 2013-14**

Sir/Madam,

I am directed to say that Supplementary Statement of Expenditure for the financial year 2013-14 is likely to be presented in the Odisha Legislative Assembly sometime in the month of November, 2013. 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 Odisha 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 resources. In view of the limit on borrowings, there has to be greater reliance on our own resources.

3. The 13th Finance Commission have mandated to generate revenue balance and contain the Fiscal deficit within 3% of GSDP in 2011-12 and maintain the same in subsequent years. Further, the Debt/GSDP ratio has to be contained within 29.8% at the end of 20 13-14. These conditions necessitate rationalization and prioritization of revenue expenditure.

4. Very often it is observed that Supplementary Provision is being made without due care and caution which results in surrender of funds. Recurrence of the practice is adversely commented upon by the C&AG year

after year. Therefore, Supplementary budget proposals should not be furnished in a routine manner. It should receive the personal attention of the concerned estimating and controlling officer so that the proposals are based on actual needs like implementation of post-budget policy decisions, clearance of un-discharged liabilities, if any, utilization of Central Assistance under the existing and new scheme and are commensurate with their spending capacity as well as availability of resources.

5. It is observed from the past trend that in many cases the entire Supplementary provision has been surrendered which has attracted adverse audit comments. Upon introduction of the Cash Management System, the Departments covered under the scheme are required to spend at least 60% of the Budget provision by 31.12.2013. Hence, the proposal for substantive supplementary provision shall not be provided to any Department whose actual expenditure (not release) by the end of September, 2013 is less than 30% of the Budget Provision.

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

6.1 Recoupment of Advance from OCF

Advance from Orissa Contingency Fund (OCF) has been sanctioned from time to time. 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. The outstanding advance is to be recouped in the Supplementary Statement of Expenditure. 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 along with the actual amount drawn.

6.2 Provision for Pay and D.A.

Additional provision for salary expenditure shall be allowed under Non-Plan where the provision is inadequate. Wherever required, it should be met only by locating savings from the existing provision for re-allocation. Requirement should be assessed on the basis of existing level of D.A. and probable enhancement of D.A. due from 1st July, 2013.

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

Electricity Dues:-

(a) Instructions have been issued in Finance Department vide Letter No-3842(230)/F Dt.08.02.2013 to the effect that:-

- i. All Government Offices will not be required to make any payment towards Arrear Electricity Dues pertaining to the period upto 31.3.2012 which would be settled by Finance Department against the receivables from GRIDCO and the DISCOMs.
- ii. If any payment has been made after 1st April, 2012 towards Arrear Electricity Dues by any Government Office, it is to be adjusted against the current Electricity Dues for the period beginning from 1st April, 2012.
- iii. Besides, arrear dues for the year 2012-13 and 2013-14 should be assessed along with the additional requirement for the current financial year on account of enhanced tariff and advance payment, if any for prepaid Energy Meter in terms of Energy Department Letter No. 2323 R&R-I/2013(Pt) dated 16.3.2013.

All Administrative Departments are, therefore, requested to assess the current requirement of Electricity Dues on the above lines. If the budget provision falls short of the requirement, additional requirement may be posed for the differential amount. Wherever possible, equivalent savings should be located to meet the additional requirement.

Water Charges & Municipal Rates:-

(b) All Administrative Departments and Heads of Departments are, requested that the outstanding Water Charges & Municipal Rates should be assessed properly on the basis of existing rates and additional requirement, if any may be sought for in the Supplementary budget, if the requirement cannot be met out of savings located elsewhere by way of re-appropriation.

House Rent:-

(c) Similarly provision is to be made for House Rent in respect of Office building taken on hire with justification for arrear dues, if any.

6.4 Regularization of Advance Expenditure incurred by way of Authorization

In case of urgency, Engineering Departments are authorized by Finance Department and Planning Coordination Department (under para 3.7.1(b) of the OPWD Code Vol.-I) to go ahead with the works and to incur liability in absence of budget provision. Such cases should be proposed for provision indicating savings/ specific source of funding, if any, in the Supplementary Statement of Expenditure 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, 2013 is less than 30% of the Budget Provision and the Administrative Departments shall have to locate savings within the Demand for such adjustment.

6.5 Decretal dues and Land Acquisition charges etc.

Amounts required for satisfaction of Court decrees as well as for disposal of Land Acquisition proceedings and NPV of Compensatory Afforestation Cost should be proposed for inclusion in the Supplementary Budget on priority basis.

(a) All proposals for decretal dues should be furnished for provision under the Charged Section 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/ NPV for Compensatory Afforestation Cost wherever necessary for projects/ schemes should be proposed in the "voted section" under the detailed heads meant for the project/scheme.

6.6 Reallocation of funds/Accounting Adjustment/Technical Supplementary.

Reallocation of funds 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, Inter-Government Adjustment, write off of loans and advances etc.

6.7 Additional requirement under State Share for Centrally Sponsored Plan Scheme.

The Administrative Departments are to ensure that proportionate State Share of CSP is provided in the Budget in accordance with the approved funding pattern of the 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, 2013 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.

6.8 Additional requirement under State Plan.

Departments can propose for reallocation of provision within the existing ceiling in the same Demand. Proposals for additional provision in one unit should be matched by equivalent savings within the Demand. Planning & Coordination Department will not allow any substantive provision under any head within a demand under State Plan if actual expenditure (not release) under these heads at the end of September, 2013 is less than the percentage of expenditure specified for the Departments covered under Cash Management Scheme and less than 30% of the Budget Provision for other Departments.

6.9 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 respective Line Ministries of Government of India. It should be ensured that under CSP, the Central Share and State Share are provided for the scheme in accordance with the approved funding pattern.

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

7.1 In the Budget Estimates for 2013-14, lump provision has been made for building works in the Budget of User Departments for ongoing and new works. The work-wise allocation of funds is being reflected in the Outcome Budgets of the concerned Departments which is placed before the Departmentally Related Standing Committee. The Departments which do not bring out Outcome Budget do not have the scope to distinguish between

the provision made for ongoing and new building works. **While the expenditure for ongoing works can be met out of the lump provision, in respect of the new works, token provision is to be made in the supplementary statement of expenditure along-with the list of new work for legislative approval.**

7.2 **In case of other construction works being undertaken by the Engineering & Forest Departments, if a new project is omitted from Outcome Budget, 2013-14 then a token provision is to be taken in the supplementary statement of expenditure against the name of the project. If the expenditure requirement for the project cannot be met by way of savings from other projects through re-appropriation, then substantive provision may be sought for.**

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

8.1 In the Budget Estimates for 2013-14, lump provision has been made for building works in the Budget of User Departments for ongoing and new works. The work-wise allocation of funds is being reflected in the Outcome Budget of the concerned Departments which is placed before the Departmentally Related Standing Committee. The Departments which do not bring out Outcome Budget do not have the scope to distinguish between the provision made for ongoing and new building works. **While the expenditure for ongoing works can be met out of the lump provision, in respect of the new works, token provision is to be made in the supplementary statement of expenditure along-with the list of new work for legislative approval.**

8.2 **In case of other construction works being undertaken by the Engineering & Forest Departments, if a new project is omitted from Outcome Budget, 2013-14 then a token provision is to be taken in the supplementary statement of expenditure against the name of the project. If the expenditure requirement for the project cannot be met by way of savings from other projects through re-appropriation, then substantive provision may be sought for.**

9. Improper Assessment of the requirement and accountability under the FRBM Act. All Administrative Departments should make realistic assessment of requirement for the Supplementary Statement of Expenditure so that scarce resources can be utilized effectively, efficiently and in a prudent manner. Sound fiscal management is, therefore, of vital importance to Government. Further, Section 4 (1)(p) of the FRBM Act envisages that

budget provision should be made on realistic basic. Hence, it is made clear that any deviation in this regard would attract personal liability under the provision of the FRBM Act.

10. Online Submission of Supplementary Budget Proposal.

The Administrative Departments will be required to submit their Non-Plan proposal for the Supplementary Statement of Expenditure, 2013-14 online using "**Online Budget Compilation System**". **Similarly, Plan proposals shall be submitted to Finance Department** online after receiving approval from Planning & Coordination Department. Proposals in file need not be submitted to Finance Department. **The Online Budget Compilation System can be accessed using Odisha Secretariat LAN in the URL <http://172.16.139.139:999> from 10.30 AM to 8.00 PM on working days.**

11. Time Schedule for online submission of Supplementary Proposals.

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

(a) In case of non-plan the proposals should be submitted online to Finance Department latest by 05.10.2013.

(b) **The plan proposals should be submitted to Planning and Coordination Department online by 05.10.2013.** The Planning and Coordination Department shall communicate their approval to Administrative Departments by 10.10.2013. The Administrative Departments shall make scheme-wise distribution in accordance with the approval received and submit the same to Finance Department online by 21.10.2013 for concurrence.

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

(iii) All Heads of the Departments and Controlling Officers are being informed. This circular is being placed 111 the website of Finance Department at **www.odisha.gov.in/finance** for information of all concerned.

Yours faithfully

Sd/-

Addl. Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **33233**/F
FIN-BUD1-BT-0007-2013

Dated the **01.11. 2013**

From

Sri U.N. Behera, I.A.S.
Additional Chief Secretary to Government

To

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

Sub: **Preparation of Revised Estimate for 2013-14 & Budget Estimate for 2014-15.**

Sir/Madam,

I am directed to say that the process of formulation of Revised Estimate for 2013-14 and Budget Estimate for 2014-15 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 2013-14 and Budget Estimate for the financial year 2014-15.

2. The Odisha Fiscal Responsibility & Budget management Act, 2005 prescribes generation of revenue balance and containment the Fiscal deficit within 3% of GSDP by 2011-12 and to maintain the same in subsequent years. Further, the Debt/GSDP ratio is also to be kept within the 13th Finance Commission recommended level. These conditions necessitate rationalization and prioritization of revenue expenditure.

3. Further, State Government on their own are implementing several 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, MAMATA,

Construction of Check Dams in water deficit areas and distribution of subsidized rice to BPL families are a few instances of such schemes. A number of new and innovative schemes have also been introduced during the current financial year. All these State Sector Schemes require large financial resources commitment. Besides, in order to achieve Revenue balance during 2014-15, unproductive revenue expenditure has to be curtailed. Keeping all these in view, utmost care is to be taken while preparing the RE for 2013-14 and BE for 2014-15.

4. **Receipts for 2013-14 (RE) & 2014-15 (B.E.)**

a) **R.E. of Receipts, 2013-14 :**

(i) Pre-actuals of the State's revenue receipts for the year 2012-13 have been made available to the State Government by the AG (A&E), Odisha. The Revised Estimates for 2013-14 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 are being implemented which require resource commitment. The resource realization during the 1st half of current Financial Year is also not encouraging. Besides, the annual plan outlay of Rs.21,500.00 crore has been approved by the Planning Commission for the year 2013-14. Thus, there is a tremendous pressure on State's resources. All these call upon all concerned to mobilize adequate resources to fund the requirements.

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

(iv) Loans outstanding as on 1.04.2013, recovery fell due during 2013-14 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).

b) **Budget Estimate of Receipts for 2014-15 :**

(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 2014-15, the factors indicated in para-4(a) (i) may also be taken into account. In no case, the estimates of revenue

receipts for the year 2014-15 shall be less than 15% over the 2013-14 (RE). Estimates of revenue receipts for 2014-15 should be shown in Annexure –I.

(ii) Revenue Estimates for 2014-15 should indicate anticipated receipts from additional resources mobilization measures implemented or likely to be implemented during 2014-15.

(iii) Non-Tax Revenue is estimated to grow @ 7% -8% as per the Medium Term Fiscal Programme.

(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) Details of budget estimate for loans recovery for 2014-15 should be indicated separately in Annexure-I (B).

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

(vii) A list of organizations from which guarantee fees and dividends are due, should be furnished in a separate statement indicating the arrears as on 01.04.2013 and the current demand.

5. Special statement on collection of Arrear Revenue

(i) Collection of arrears up to September, 2013 in respect of items of tax and non tax revenue receipts, need to be indicated along with anticipated arrears to be collected during the current year. The arrear position as on 01.04.2014 and the expected receipt there from during 2013-14 should be separately shown with justification. In the meanwhile, report of the C&AG, India on revenue receipts for the year ending 31.03.2012 has been laid in the OLA on 29.03.2013. 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 2011-12 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 in terms of the Dividend Policy of the State Government vide FD OMNo.-52286/F Dt.12.12.2011. **Priority areas for augmentation of revenue while preparing Revised Estimate for 2013-14 and Budget Estimate for 2014-15.** While making resource estimates, the following aspects may be taken into consideration.

6. (i) Revenue likely to accrue on compliance of observations of C&AG in their Report for 2011-12 and earlier years.

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

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

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

(v) Collection of arrear revenue.

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

7. **Revised Estimate of Expenditure for 2013-14**

Revised Estimate should be arrived at by adding to the actuals of first six months, the requirements of the next six months, which should be made on an appropriate calculation, such as the actuals of the corresponding six 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 re-appropriation. Re-appropriations or supplementary grants will not, therefore, be sanctioned

unless separate proposals are received in the Finance Department. The recent circular on Supplementary statement of expenditure for 2013-14 issued vide Finance Department letter No. 28724/F dated 6.9.2013 may be referred to.

8. **Budget Estimate for 2014-15 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 2014-15, it is necessary to know the particulars of staffing position. The required information should be furnished in Annexure- VI & VII indicating the sanctioned posts under on 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-VIII without which pre-budget scrutiny meeting shall not take place.

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

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

(ii) Due provision shall be made for the NMR/Work charged/J.C. employees, who have in the meantime been regularized. Also provision shall

be made for NMR employees who have been converted to work charged employees in Works, R.D., W.R. and H & UD Departments.

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

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

(v) Provision of DA @ 105% on (Basic pay + Grade Pay) should be provided for 2014- 15. However, additional DA dose, if any, to be released during 2014-15, shall be worked out in Finance Department keeping in view the availability of resources.

(vi) House Rent Allowance may be provided @ 15% of the (Basic Pay + Grade Pay) or the actual house rent being paid during 2011-12, whichever is less.

(vii) 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 2014-15. **This should be shown separately as consolidated pay for contractual appointees.**

(viii) Requirement of funds for the positions in which the contractual appointees with consolidated salary are likely to be regularised with regular scale of pay with allowances.

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

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

(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 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 2013-14. The variations between 2013-14 BE, 2013-14 RE and 2014-15 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 on 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 2013-14 and thereafter proposed in the BE 2014-15 should be shown separately under the specific detailed head.

(ix) Unspent balances, as on 31st March, 2013 with grantee/ loanee bodies which receives more than Rs.1.00 crore loans during 2012-13 (separate details of each body) should be furnished along with status of pending UCs in respect of grant-in-aid in Annexure-XI.

11. 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 2012-13 and 2013-14 and likely level of expenditure during 2014-15. 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 2014-15. 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 2014-15 should be taken at par with the provisions of 2013-14.

(v) **Provision for Motor Vehicles**

Provision under Motor Vehicle will be taken at an increased rate of 10% over the original Budget Estimate for 2013-14. The complete position of vehicles should be furnished in Annexure-XII. It should however be borne in mind that there will be no provision for new vehicles in the B.E. 2014-15. Purchase of new vehicles shall be governed by instructions issued by F.D. from time to time.

However, hiring of vehicles is encouraged for office use where ever necessary for discharging public services. The detailed guidelines for hiring of vehicles along with entitlements and rates is brought out in FD OM No-34085/F Dt.29.09.2012. Provision for hiring of vehicles may be proposed as per the above circular.

(vi) **LTC**

Provision for LTC for 2013-14 RE and 2014-15 BE shall be taken at par with the provisions of 2013-14.

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

Full provision may be made in respect of Govt. offices functioning in private buildings. 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 and such payment must be ensured in time.

(ix) **Provision for Water Charges**

There should be full provision for water charges made by the concerned Departments. 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) **Provision for Electricity**

Instructions have been issued in Finance Department vide Letter No-3842(230)/F Dt.08.02.2013 to the effect that:-

- i All Government Offices will not be required to make any payment towards Arrear Electricity Dues pertaining to the period upto 31.3.2012 which would be settled by Finance Department against the receivables from GRIDCO and the DISCOMs.
- ii. If any payment has been made after 1st April, 2012 towards Arrear Electricity Dues by any Government Office, it is to be adjusted against the current Electricity Dues for the period beginning from 1st April, 2012.
- iii Besides, arrear dues for the year 2012-13 and 2013-14 should be assessed along with the additional requirement for the current financial year on account of enhanced tariff and advance payment, if any for prepaid Energy Meter in terms of Energy Department Letter No. 2323 R&R-1/2013(Pt) dated 16.03.2013.

All Administrative Departments are, therefore, requested to assess the current requirement of Electricity Dues on the above lines and propose for full provision for current electricity requirement. 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.

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

(a) Provision should be made for maintenance and upkeep of capital assets consistent with the recommendations made by the 13th Finance Commission for the financial year 2014-15. 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, 2014-15. Departments can engage professionals for preparation of Annual Maintenance Plan (AMP) so that it is prepared before presentation of annual Budget.

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

Other on Salary Items

Provision of telephone, TE and OC shall be provided at an increased rate of 5% over the original budget provision of 2013-14.

13. State Plan, 2014-15

(a) The plan ceiling for various sectors of the State Plan, 2014-15 and the annual plan ceiling for 2014-15 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 list of new works for the year 2014- 15 may be furnished to the Finance Department in Annexure-XVI.

(b) In addition to these statements regarding BE, expenditure incurred, reimbursement claim filed, anticipated expenditure in 2013-14 and 2014-15 in respect of projects under EAP and RIDF shall be furnished to P & C Department for realistic assessment and provision of funds in Annexure-XVII and XVIII. Specific provision should be made for external assistance received/ to be received under the direct payment procedure for accounting adjustment of payment made directly to contractors/consultants by the Donor Agency. In case of pipeline projects, the status of preparatory

action should be indicated. Earmarked resources such as NABARD Assistance under LTO, RIDF and other EAP allocations, should be proposed in correct proportion so that there would be no scope for diversion of tied up resources to finance the untied schemes.

(c) Departments executing public infrastructure projects (like irrigation, roads and bridges, water supply and power projects) may make appropriate provision for survey & investigation, preparation of project reports, land acquisition, forest, environment clearance and other regulatory clearances.

(d) To ensure preparation of plans/ programmes in time, Administrative Departments are to prioritize the programmes assuming 10% increase over allocation for 2013-14 pending communication of exact allocation by P & C Department.

(e) No State Plan Scheme with provision below Rs.1.00 crore should be formulated separately. Any existing or new State Plan Scheme with provision below Rs.1.00 crore should be merged to and shown as a sub-scheme to a scheme of similar nature.

(f) Abstract and Detailed list of Plan Schemes shall no more form a part of the demand document. If such a list is required, the Administrative Departments should annex this list in the Outcome Budget document. However, list of new schemes or services are to be annexed to the budget document.

14. **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-XIX. **UC received for Central Assistance till the end of 2012-13 should be submitted by 31.12.2013, 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.

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

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

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

(iii) Disclosures Statement which will specify:

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

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

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

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

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

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

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

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

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

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

It is, therefore, urged upon that the Administrative Departments should furnish the required information in respect of statement (iii), (iv), (vi), (vii), (viii), (ix) & (x) above in the proforma indicating the steps taken in respect of above points by 05.01.2014. On the basis of information received from different Departments, Finance Department will prepare a comprehensive report to be laid in the Assembly, as mandated under FRBM Act, 2005.

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

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 XXVII, XXVIII and XXIX for statements of disclosure relating to committed liabilities, implications of major policy decisions / new schemes proposed in the budget and segregation of maintenance expenditure into salary and non-salary items as is required to be incorporated in Finance Accounts.

17. Medium Term Expenditure Framework:

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

the MTFP which would incorporate three-year rolling target for major items of expenditure along with explanatory notes. All Administrative Departments/Heads of Departments and Controlling Officers are requested to make a realistic estimate of the expenditure in major items of expenditure and furnish information as in the format prescribed in Annexure- XXX.

18. Formats for preparing the Revised Estimate for 2013-14 and Budget Estimate for 2014-15: 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 2013 -14 and BE for 2014-15 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, 2014-15 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. have started preparation of a special statement on gender budgeting depicting the magnitude of budget allocations for various schemes/programmes that are substantially benefiting women, along with budget documents for 2014-15. 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) Budget data have to be prepared in such a manner that gender focus of the allocations is clearly highlighted. All Administrative Departments/ Heads of Departments and Controlling Officers shall furnish information as in the format prescribed in Annexure- XXXI. Primarily, the entire provision for schemes 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.

Outcome Linked Budget

Outcome Budget was introduced for Works, Rural Development, Water Resources, Panchayati Raj, and Women & Child Development Departments for the financial year 2010-11. In 2011-12, Outcome Budget was introduced in 8 more Departments namely, 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. It is proposed to prepare Outcome Budget for these 13 Departments for the Financial Year 2013-14. These Departments are required to prepare a statement in Annexure-XXXII 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. For preparation of Outcome Budget Document, the Departments will be provided, 'support from the consultants of Project Performance and Outcome Monitoring Unit (PPOMU) set up under Finance Department, so that the quality of the Outcome Budget Document would be enhanced. The Administrative Departments which are preparing the Result Framework Document (RFD) would also continue to prepare their Outcome Budget Document for 2014-15 for which separate guidelines will be issued. Supplement to the budget documents for local bodies:

Para-10.161 & 10.162 of the recommendations of the 13th Finance Commission with reference to para-10.110 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 Panchayatiraj Department is required to prepare the supplement in respect of the PRIs and the H&UD Department need to prepare the same for the ULBs for the financial year 2014- 15 as was done for 2012-13 and 2013-14 observing 13th Finance Commission guidelines.

Process for Submission of Budget Proposal

The Administrative departments will be required to submit their Non-Plan proposal for the Revised Estimates, 2013-14 and Budget Estimates, 2014-15 only online. All the Annexures may be prepared in a single Excel file using required number of sheets and the same may be uploaded to the system. Plan proposals for the Revised Estimates, 2013-14 and Budget Estimates, 2014- 15 shall also be processed only online. The Administrative Departments shall first submit their Plan proposals as per heads of development to the Planning & Coordination Department online using Online Budget Compilation System. Planning & Coordination Department shall allocate ceiling online as per heads of development. The Administrative Departments shall distribute the ceiling online among the development sector schemes which shall be approved by Planning & Coordination Department online. After that the Administrative Departments will submit the Plan proposals to Finance Department online as per budgetary heads within the ceiling of Planning & Coordination Department. Proposals in file need not be submitted.

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 there under. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to submit the required information online in annexures to Finance Department latest by 05.12.2013. Similarly, the Plan proposals for budget

estimate for 2014-15 shall be, submitted to P &C Department online by 05.12.2013.. Planning & Coordination and Finance Department will communicate the programmes for pre-budget scrutiny meeting under Plan & Non Plan Scheme respectively.

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

Enclosures: List along with proforma.

Yours faithfully,

Sd/-

(U.N. Behera)

Additional Chief Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **37201**/F Dated the **16.12.2013**
FIN-BUDI-BT-0006/2013

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 2013-14 and expeditious action to utilise the funds in time.**

The undersigned is directed to say that the demands contained in the Supplementary Statement of Expenditure 2013-14 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.14140(226)/F dated 10.04.2013 (Regulation of Expenditure out of the Annual Budget for the year 2013-14) and Letter No.33233(226)/F dt.01.11.2013 (Revised Estimate for 2013-14 and Budget Estimate for 2014-15).

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 03.01.2014 and compliance reported to Finance Department by 10.01.2014. 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 10.01.2014 and in case of re-appropriation or additional allotment by 31.01.2014.

iii) All Supplementary linked surrender and re-appropriation shall be done at the level of Finance Department in Budget-II Branch and the same should be completed by 10.01.2014.

iv) Distribution of allotment through treasury portal should be completed by 10.01.2014 and in case of re-appropriation of funds the allotment may be distributed by 31.01.2014.

v) The process of issuance of sanction orders for release of funds as well as surrender of provisions should be completed by 31.01.2014 so as to avoid rush of expenditure in the last month of the financial year.

vi) 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 2013-14 shall be 11.03.2014 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy loans and 18.03.2014 for other claims.

vii) 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.

viii) Budgetary funds shall, in no case, be transferred to Civil Deposit.

ix) **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 before release of additional provision made in the Supplementary Statement of Expenditure.**

x) Top priority shall be given to expedite expenditure in respect of Capital Outlay for creation of capital assets Social Sector Expenditure and expenditure for maintenance of capital assets. Funds provided for completion of projects under Zero based Investment Review Central Share and State Share of CSP Central Grant under Central Plan Outlays provided for RIDF/AIBP/EAP/JNNURM/Rural Health Mission/NREGS and other resource tied up schemes. The time schedule for issuance of allotment, verification & reconciliation of expenditure etc.

The detailed DDO-wise Budget Allotments in respect of the provisions made in the Supplementary Statement of Expenditure 2013-14 is to be distributed through Odisha Treasury Portal <https://www.odishatreasury.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 10.01.2014 in case of re-appropriation of funds by 31.01.2014. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to object head/detailed head in the Bills presented for drawl.

All Administrative Departments are requested to strictly follow the monitoring mechanism for ensuring submission of Utilization Certificate by the Grantee Institutions in respect of financial assistance Grant-in-Aid as communicated in Finance Department letter No.18022(230)/F dt. 18.05.2013. The FA/AFA of the concerned Administrative Department shall ensure submission of Utilization Certificate by the Grantee Institutions in respect of previous financial assistance/Grant-in-Aid within the stipulated time before release of subsequent instalments of financial assistance/Grant-in-Aid to the respective Grantee Institutions.

All Administrative Departments are requested to adhere to the **following time schedule for verification and reconciliation of Departmental Receipt Expenditure Figures for 2013-14** with those of AG (A&E), Odisha communicated in Finance Department letter No.20 160 (226)/F., dt.10.06.2013.

Month /Quarter	The date fixed for verification
October, 2013	31.12.2013
November, 2013	30.01.2014
December, 2013	28.02.2014
January, 2014	28.03.2014
February, 2014	30.04.2014
March, 2014	To be intimated later

4. 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 misclassification of expenditure and receipt is noticed, the concerned Controlling Officers shall be held responsible and accountable to Public Accounts Committee.

Sd/-
(U.N. Behera)
Additional Chief Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **37382**/F Dated the **17.12.2013**
FIN-WM-VR-0001-2012

From

Shri U.N. Behera, I.A.S.
Additional Chief Secretary to Government

To

**The Additional Chief Secretaries/
Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries to Govt.
Special Secretaries to Government/
All Heads of Department.**

Sub: **Collaborative exercise for disclosure of information regarding receipt of Central Assistance in the State Government Account maintained in the Reserve Bank of India, Central Accounts Section, Nagpur.**

Sir,

I am directed to say that in order to ensure prompt reporting of receipt of Central Assistance by the State Government and put in place a pro-active disclosure mechanism to share the information between the Departments of Government, it is deemed necessary to explain the method of accounting and reporting of inter- Government transactions between the Central Government and State Government and put in place a mechanism for timely dissemination of information regarding receipt of Central Assistance by Finance Department.

2. In accordance with the existing procedure outlined in the Account Code for Accountants General and Civil Accounts Manual issued by the Controller General of Accounts, release of Central Assistance to the State Government is made by the Ministries of Government of India through issue of sanction orders (copies endorsed to the State Government Departments concerned and the concerned Accountant General) which is followed by issue of payment advice from the Pay & Accounts Office of the concerned Ministry to the Reserve Bank of India, Central Accounts Section, Nagpur to credit the account of the State Government by debit to the Ministry's Account. A copy of the advice is also sent to the Accountant General.

3. On receipt of the Inter-Government Adjustment Advice from the Pay and Accounts Officer and clearance memo from Reserve Bank of India, Central Accounts Section, Nagpur containing a reference to the payment advice of the Pay & Accounts Officer, the Accountant General passes necessary adjustments in the accounts of the State Government in respect of the Central Assistance received. The clearance memo is also sent electronically to Finance Department of the State Government by Reserve Bank of India, CAS, Nagpur.

4. Hitherto, Finance Department has been posting the details of Central Assistance received with reference to clearance memo and sanction order on monthly basis in the Finance Department website ([http://www.odisha.gov.in/finance/Receipt of Central Assistance.asp](http://www.odisha.gov.in/finance/Receipt%20of%20Central%20Assistance.asp)). Since the sanction orders issued by the Ministries of Government of India are not made available through their website or by post to the State Government Departments as well as the Accountant General in time, compilation of the monthly statement of Central Assistance received takes considerable time.

5. In order to enable the Administrative Departments to access the information relating to Central Assistance as reflected in the clearance memo, it has been decided that, Finance Department will post the information within two working days of the transaction.

6. The Administrative Departments are also advised to provide copies of sanction orders issued by the concerned Line Ministries of Government of India immediately to Finance Department and the Accountant General (A&E), Odisha for ensuring proper clarification/identification of the receipt of Central Assistance in the Books of Accounts of the State Government.

Yours faithfully,

Sd/-

(U.N. Behera)

Additional Chief Secretary to Government

TOP PRIORITY

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **4249**/F Dated the **14th February, 2014**
FIN-WM-BT-0001-2012

From

**Shri U.N. Behera, I.A.S.
Additional Chief Secretary to Government**

To

**Addl. Chief Secretaries/
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.14140(226)/F dtd 10.04.2013 & 37201/F dt.16.12.2013.**

Sir,

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

2. (i) Rush of expenditure in the last quarter of the financial year defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. However, keeping in view the difficulties faced by different Departments it has been decided to further extend the deadline for completion of all formalities for issue of allotment, sanction for release of funds, Re-appropriation of funds and surrender of provisions as stipulated below . The Administrative Departments are therefore impressed upon to strictly adhere to these deadlines.

Sl. No.	Items	Previous Deadline with Ref. to Para No. of F.D. Letter No. 37201/ F dt. 16.12.2013	Revised Deadline
1.	Issue of Sanction Orders for release of funds.	31.01.2014 {Para-2 (v)}	25.02.2014
2.	Re-appropriation of funds and issue of allotment.	31.01.2014 {(Para-2(ii) & (iv))}	25.02.2014
3.	Online transmission of Allotment data to Treasury Portal (iOTMS)	31.01.2014 {Para-2(iv) & 3(i)}	26.02.2014
4.	Surrender of unutilised funds	31.01.2014 {(Para – 2(v))}	28.02.2014
5.	Surrender of provision for shortfall in the expenditure for the first three quarters of the Financial Year as required under the Cash Management System.		28.02.2014

(ii) It is further reiterated that Supplementary-linked surrenders and re- appropriation orders issued by Finance Department should be fed into the Budget interface and Works expenditure module of i-OTMS by the Directorate of Treasuries & Inspection, Odisha in consultation with Finance Department and concerned Grant Controlling Authority in order to keep the expenditure within the available grant after taking into account the provision made in budget estimate, supplementary provision & re-appropriation.

(iii) On receipt of intimation from Finance Department regarding shortfall in expenditure in the 1st the three quarters of the current financial year, the amount to be surrendered is to be worked out in detail by the Administrative Departments under the Cash Management System and surrendered by 28th February, 2014. Last date for submission of bills in Treasury for drawal of funds :- 10th March/15th March, 2014.

The last date for submission of bills to the Treasuries in the financial year 2013-14 would be 10th March, 2014 for claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15th March, 2014 for other claims. These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/claims should be issued on or before the dead line for submission of bills. The last date for issue of sanction order for incurring expenditure on

these items is the last date for submission of the related bills in the Treasury/Sub-Treasury concerned.

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

5. (i) Under the integrated Odisha Treasury Management System (iOTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and Drawing & Disbursing Officers have access to the system (iOTMS) through the Budget Interface & Works Expenditure module of the Treasury Portal (internet). The transactions are made through the System. The iOTMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2014, which is technically the end of the current financial year 2013-14, the system would automatically disable all the allotments for 2013-14 across the State for the financial year 2013-14 and it would not be possible at all to carry out any transaction, relating to the budget of 2013-14 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 D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all cheques sufficiently ahead so that the payees would be able to en-cash the cheques before 31st March, 2014.

(ii) Distribution of Budgetary Allotment, re-appropriation and surrender of funds are made by the Controlling Officers through the Budget Interface and Works Expenditure Module of Treasury Portal (internet). The cheque drawing DDOs of Forest and Engineering Departments also issue cheques through the Works Expenditure Module of i-OTMS. Network failure may deny access to the Treasury Portal. In case of such internet failure, allotment distribution and cheque processing in case of Forest and Engineering Departments may be made by using the facility available in the nearest Treasuries/Special Treasuries/Sub-Treasuries in intranet or at the Central Location in the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar. This is available as a back-up facility.

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

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

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

Yours faithfully,

Sd/-

(U.N. Behera)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **8799**/F., Dated **27.03.2014**
FIN-AA-MISC-0003-2013

From

Shri U.N. Behera, I.A.S.
Additional Chief Secretary to Government

To

**The Additional Chief Secretaries to Government/
All Principal Secretaries to Government/
All Secretaries to Government/
All Heads of Departments.**

Sub: **Enforcement of the time line for submission of Utilisation Certificate in respect of Grant-in-Aid sanctioned by the State Government.**

Ref: **Finance Department Letter No.FIN-WM-BT-0001/2011-8437 (40)/F., dated 06.03.2012 & No.FIN-WM-UC-0001-2013/ 18022/F. Dated 18.05.2013.**

Madam/Sir,

I am directed to say that timely submission of Utilisation Certificate in respect of grant-in-aid provides an assurance about proper utilisation of the funds placed at the disposal of the grantees and it forms a part of financial reporting mechanism. It ensures due diligence required to be exercised by the various authorities involved in the process of submission and counter-signature of the Utilisation Certificate for the grant-in-aid received.

2. It has been brought to the notice of the State Government by the Principal Accountant General (A&E), Odisha that there is inordinate delay in furnishing Utilisation Certificates. As per the report total outstanding UC position as on 31.12.2013 out of grants released up to March, 2013 is Rs.18075,67,08,558/- out of that Rs.1523,18,24,518/- relates to the year 2003-2004 to 2004-2005.

3. It has been impressed upon all Grant-in-Aid Sanctioning Authorities to insist on submission of Utilisation Certificates in the manner outlined in para-4 to para-9 of the FD letter NO.18022 dated 18.05.2013 referred above.

4. In para-10 of the said letter of the Finance Department it has been clearly indicated that Salary of the concerned Officials for the month of June, 2013 payable on 1st July, 2013 will be stopped until the Utilisation Certificates are submitted to the concerned quarters relating to the Grant-in-Aid released till the financial year 2011-12.

5. In para-11 the Financial Advisors and Asst. Financial Advisors of the Administrative Departments are instructed to ensure submission of Utilisation Certificates before sanction of Grant-in-Aid during the 1st half of the financial year 2013-14 and they have been authorised to issue necessary instructions to the Treasury/Sub-Treasury Officers concerned not to allow the drawal of Salary Bills of the officials responsible for non-submission of Utilisation Certificates from the Grantee Institutions up to the year 2011-12.

In spite of these instructions it transpires that steps have not been taken by the Financial Advisors and Asst. Financial Advisors of the Administrative Departments as per the advice of the Finance Department, to ensure timely submission of Utilisation Certificates. Even Utilisation Certificates relating to the year 2003-04 and 2004-05 have not been submitted by Twenty Four Departments involving amount of Rs.1523,18,24,518/-.

7. Non-submission of Utilisation Certificates creates an impression that either the money has not been utilised for the purpose for which it is sanctioned or it has not been spent at all. If it is so, then it is a serious concern for all concerned.

8. It is therefore, now impressed upon all Departments to take all possible steps for submission of Utilisation Certificates to the Principal A.G. (A&E), Odisha against grants sanctioned up to the end of the Financial Year 2012-13 positively by the end of April, 2014. While releasing Grants-in-Aid in the first quarter of the Financial Year 2014-15 concerned sanctioning authorities must ensure submission of Utilisation Certificates by the Grantees up to the year ending 2012-13. Submission of utilisation certificate will be a precondition for release of further Grant in Aid in the current financial year.

9. All the Financial Advisors and Asst. Financial Advisors of the Administrative Departments are required to ensure submission of Utilisation Certificates from the Grantees against Grant-in-Aid sanctioned up to the Financial Year 2012-13, before sanction of Grant-in-Aid during the first half of the current Financial Year to them.

Yours faithfully,

Sd/

(U.N. Behera)

Additional Chief Secretary to Government

Enclosed:- Department-wise Pending Position of UCs.

**Department wise UC Pending in respect of GIA drawal
upto March, 2013-14 as on 2013-2014**

Sl. No.	Deptt. Code	Name of the Deptt.	U.C. Pending for 2003-04 to 2004-05	U.C. Pending against grants released from 2005-06 to March, 2013	Total U.C. Outstanding upto March, 2013
1.	AGR	Agriculture	2492234	2019032072	2043954306
2.	EDN	S & M.E.	823139566	538368077	6206820338
3.	EDU	Higher Education	2823515162	6197334256	9020849418
4.	FAR	F & ARD	93758176	131655649	225413825
5.	FIN	Finance	25850000	1932000	27782000
6.	FOR	Forest & Environment	14595932	82598672	97194604
7.	GA	General Administration	322000	194871707	195193707
8.	HFW	H & F.W.	20434000	48991151	69425151
9.	HOM	Home	154500	30812053	30966553
10.	HUD	H & U.D.	729877521	19788957424	20518834945
11.	IND	Industry	233324500	1632476261	1865800761
12.	INT	Information & Technology	65745000	3161637381	3227382381
13.	LAW	Law	49476000	567786000	617262000
14.	LEM	Labour & Employment	533000	33930000	34463000
15.	PCD	P & C	2358744664	28521934044	30880678708
16.	PRD	Panchayati Raj	5061554746	57904858950	62966413696
17.	RDD	Rural Development	920000	12459446349	12460366349
18.	RED	Revenue	2508233533	3848020918	6356254451
19.	STD	Science & Tech.	26319000	231694030	258013030
20.	SYS	Sports & Youth Services	14700730	375959355	390660085
21.	TOU	Tourism & Culture	30779597	784115682	814895279
22.	WAT	Water Resources	77796173	3012389320	3090185493
23.	WCD	W & C.D.	247041234	3548424185	3795465419
24.	WEL	SC & ST Dev.	87250	13892356237	13892443487
25.	COM	Commerce		8400	8400
26.	COP	Co-operation		310077903	310077903
27.	ENE	Energy		128350000	128350000
28.	ETE	ET & ET		469762518	469762518
29.	IPR	I & P.R.		2735614	2735614
30.	MSM	Micro, Small & Medium		145736264	145736264
31.	PAD	Parliamentary Affairs		1869017	1869017
32.	SUP	F.S. & C.W.		22223544	22223544
33.	THL	T & H		381809312	381809312
34.	WOR	Works		74505000	7405000
Grand Total			15231824518	165524884040	180756708558

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **8988**/F Dt. **28.03.2014**
FIN-BUD2-BT-0006-2014

From

Shri U.N. Behera, I.A.S.
Additional Chief Secretary to Government

To

**The Additonal Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
All Departments of Government.**

Sub: **Submission of orders relating to re-appropriation and surrender of savings for the year 2013-14.**

Madam/Sir,

I am directed to say that the deadline for re-appropriation of funds and surrender of unutilized funds in respect of budgetary provision for 2013-14 were intimated earlier In Finance Department letter No. FIN-WM-BT-0001-2012-4249/F., dated 14.02.2014.

2. In order to ensure timely preparation of Finance and Appropriation Accounts, 2013-14, appropriation and surrender orders are required to be submitted to the office of the Accountant General (A&E) well in advance. **The surrender statements are required to be submitted to Finance Department for consolidation and onward transmission to the O/o the Principal Accountant General (A&E).** Due to non-receipt of the surrender statements, compilation of the same in Finance Department and reconciliation in the Office of the Principal Accountant General (A&E) get badly delayed. Principal Accountant General (A&E), Odisha has been insisting upon timely submission of the surrender statements and re-appropriation orders for the year 2013-14.

3. The Administrative Department should, therefore, ensure submission of all re-appropriation orders and surrender statements for 2013,-14, immediately. **Principal Accountant General (A&E), Odisha in letter No. AA-3-1(2013-14) dated 11.03.2014 has indicated that the last date for receipt of surrender statements and re-appropriation of orders for 2013-14 is 15th April, 2014.**

I would, therefore, request you to look into the matter personally and direct the controlling officers under your control to ensure timely submission of all re-appropriation orders issued during the current financial year. Similarly, statement of Surrender and Savings, 2013-14, if not submitted, should be submitted to Finance Department immediately for resumption of the savings and onward transmission of the same to the office of the Principal Accountant General (A & E), Odisha within the stipulated date.

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

Yours faithfully,

Sd/-

(U.N. Behera)

Additional Chief Secretary to Govt.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **9425**/F dated **31st March, 2014**
FIN-WM-BT-0001-2012

From

Shri U. N. Behera, I.A.S.
Additional Chief Secretary to Government

To

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

Sub: **Regulation of Expenditure out of the Vote On Account Budget for the year 2014-15.**

Sir/Madam,

I am directed to say that the Appropriation (Vote On Account) Bill for 2014-15 has been passed by the State Legislature and enacted. The Administrative Departments are authorized to incur expenditure from 1st April, 2014 on the basis of the provision made in the On Account Budget for 2014-15 for four months till 31st July, 2014.

2. The modalities for sanction and release of funds provided in the On Account Budget are specified below.

3. It is necessary to expedite the pace of expenditure during the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year and make available the provision made in the On Account Budget to the spending Units in the month of April, 2014.

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

Guiding
Principle for
implementation
of On Account
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 15th of every month against monthly/quarterly targets.

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

(iv) 1/3rd of the annual allocation under M.V., Telephone, T.E. and Office Expenses should be distributed.

(v) The maintenance expenditure under Non Plan for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be limited to 40% of the annual provision and 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 30th April, 2014 in accordance with the approved Annual Maintenance Plan.

(vi) 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.

(vii) Purchase of new vehicles would require prior concurrence of Finance Department. It would be considered only on replacement basis and on the certificate of the Secretary of the Department regarding availability of a Driver whose residual service period should be at least equal to the life period of a new vehicle and deposit of the sale proceeds of the condemned vehicle in Government Account. Concurrence of Finance Department would also be necessary for hiring of vehicles in terms of Finance Department Office Memorandum No. 34085/F dated 29.09.2012.

	<p>(viii) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of the Vote On Account provision.</p>
Model Code of Conduct for Election, 2014	<p>(ix) While sanctioning funds out of the Vote On Account provision, the Administrative Departments should adhere to the stipulations contained in the Model Code of Conduct till completion of the Election, 2014 process and seek the permission of CEO, Odisha, where ever required.</p>
Priority areas of expenditure	<p>5. While releasing funds, priority should be given for programmes/ schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme.</p> <p>e.g.- (i) EAP, RIDF and other Resource Tied up schemes under State Plan, (ii) CSP & CP schemes, (iii) State's own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal o Gajapati Yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams, Biju Setu Yojana, Mega Lift Scheme etc. (iv) Modernisation of Police Force, Prison administration and security related expenditure under Non-Plan, (v) Relief expenditure.</p>
Submission of Utilisation Certificate	<p>6. While scrutinizing proposal for sanction of expenditure during the year 2014-15, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2013-14 should be reviewed. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department Letter No.8437(40)/F., dated 06.03.2012 is to be scrupulously adhered to. Financial Advisors and Assistant Financial Advisors are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.</p>
Even pacing of expenditure	<p>7. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from</p>

the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15% respectively of the Annual Budget provision. This necessitates expeditious sanction and allotment of funds.

Sanction &
Release of
Funds from
Vote on
Account

8. Since provision under Vote on Account 2014-15 is for the 1st four months of the financial year and indicated up to Minor Head level in the Demand for Grants, the Administrative Departments are requested to follow the instructions mentioned below, while allocating funds and incurring expenditure in respect of each unit of appropriation out of the Vote on Account provision.

(I) The expenditure under a minor head should ordinarily be limited to 40% of the provision under Non-Plan and 50% under Plan (S.P/C.P/C.S.P) made for the financial year, 2014-15. However, in case of Calamity Relief, it may be exceeded upto the extent of 100% of the provision. Similarly, in case of Election expenditure, the limit of 40% can be exceeded within the overall limit of appropriation indicated in the Vote on Account 2014-15 in respect of Demand for Grants No-1 of Home Department. In other cases, it can be exceeded in the functional major/minor heads subject to the overall expenditure under the respective Demand for Grant remaining within the limit of total appropriation indicated in the Vote on Account 2014-15, for which prior concurrence of Finance Department is necessary.

For example, the Budget provision of TRs.32648128 made under Demand No.10-School & Mass Education Department under Non-Plan may be considered. The above provision has been indicated in the Book "Demand for Grant" Page No. 10/1 for the year 2014-15 under the following minor head.

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

The limit of expenditure under this minor head is TRs.13059251 and the limit of total appropriation for the Demand No.10 is TRs.39628045 in the Vote on Account.

(II) Although, no detail unit of appropriation like Pay, DA, HRA etc. have been indicated below the minor head, the details of the provision below the minor head up-to the unit of appropriation has been made available through the Budget Interface and Works expenditure module and placed in the Treasury portal <http://www.odishatreasury.gov.in>. Accordingly, the Administrative Departments/Controlling Officers need to assess their requirements under each unit of appropriation and issue allotment order to concerned DDOs. For assessment of the requirement under different units of appropriation, the following procedure shall be adopted. Allotments should be distributed to meet the requirement for a period of four months only for each unit of appropriation.

For salary components estimate should be made as follows:

(i) Pay - 1/3rd of the provision for 2014-15 should be distributed. Arrear Pay on account of Pay revision and D.P where salary is being drawn in the pre-revised scale is to be met out of the provision for 'Pay'.

(ii) D.A at the prevailing rate should be worked out, on the requirement under Pay or Pay & D.P as the case may be.

(iii) H.R.A. - As per the admissible rate for four months.

(iv) Un-utilized leave salary of retired Government Servants and those retiring between 01.04.2014 to 31.07.2014 should also be paid in full.

(v) Depending on urgency, arrear salary as well as arrear grants-in-aid salary may be released within 40% of the total provision under the respective Minor Head but this must be within the total amount under Vote on Account for each Demand.

(c) For non-salary components unit-wise provision should be estimated by taking 10% increase over the expenditure made in the year 2013-14 excluding the provision for non-recurring expenditure like purchase of vehicles and contingencies etc. The recurring expenditure under non-salary components is to be considered while calculating 1/3rd of the unit-wise provision for the year 2014-15 for distribution.

i) While calculating 40% of the Budget provision under Non-Plan and 50% of the Budget provision under Plan, the sectoral allocation i.e. provision made under NP/SP/CP/CSP should be calculated separately. Expenditure is to be incurred only on existing establishments and ongoing schemes and programmes.

ii) Expenditure on items other than Relief and Election under a particular Minor Head may exceed 40% of the provision under Non-Plan and 50% under Plan, with the concurrence of Finance Department/ P & C Department, as the case may be, but the total expenditure in the Demand for Grant shall not exceed the limit of expenditure indicated in respect of each Demand for Grants in the "**VOTE ON ACCOUNT FOR EXPENDITURE OF THE GOVT OF ODISHA 2014-15**" circulated by Finance Department along-with the Budget Documents for 2014-15.

iii) Expenditure for the continuing CP/CSP Schemes out of the Vote on Account, 2014-15, only should be considered, subject to budget provision and receipt of Central Assistance. The state share is to be released in accordance with receipt of Central Assistance.

Illustration: In case of a CSP scheme with financing pattern of CS:SS - 75:25, if the budget provision is .Rs.75.00 crore under CS and Rs.25.00 crore under SS, on receipt of CS of Rs.30.00 crore, SS of Rs.10.00 crore would be released.

iv) Prior concurrence of Finance Department and P & C Department would be necessary for release of funds in case of items of expenditure reserved for post budget scrutiny.

v) The Administrative Departments including those covered under the Cash Management System can sanction expenditure on existing schemes when the scope of the scheme is proposed to be substantially altered and/or cost estimate of projects/schemes are to be revised, **only after completion of the process of appraisal and approval by the competent authority** as prescribed in Finance Department O.M. No.1068/F dated 10.01.2013 read with Rule-17-A of the Delegation of Financial Power Rules, 1978. The same shall also be subject to the restrictions contained in the Model Code of Conduct till completion of the Election -2014 process and permission of CEO, Odisha, will be obtained where ever required.

Online
distribution of
allotment to
DDOs through
Treasury Portal

9. (i) Instructions have been issued to all Departments vide Finance Department letter No. 8163/F dated 22.03.2014 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal **<http://www.odishatreasury.gov.in>** by 31.03.2014. The detailed DDO-wise Budget Allotments for the financial year 2014-15 should be distributed forthwith through Odisha Treasury Portal-

<http://www.odishatreasury.gov.in>, if not already done in order to enable the Treasuries / Special Treasuries/ Sub Treasuries to check the bills against budgetary allotment through iOTMS. The DDOs need not wait for ink-signed copy of the allotment.

The detailed head-wise provision below the minor head in the Vote on Account 2014-15 has been indicated through the Budget Interface and Works expenditure module of the Treasury Portal and are available therein for online distribution among the DDOs by the Administrative Departments/Controlling Officers.

Accordingly, the Treasury Portal should capture the unit-wise expenditure allowed against the provision made in Vote on Account 2014-15 and account for the expenditure against these units in the Annual Budget 2014-15, so as to prevent double drawal against the same provision made in the Vote on Account and Annual Budget 2014-15. The Treasuries and Sub-Treasuries should, therefore, insist on full accounting classification i.e. detailed description from Major Head to Unit of appropriation in the Bills presented for drawal.

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

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

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

<p>Erstwhile CSPs now part of State Plan</p>	<p>10. Restructuring of CSS and inclusion in State Plan: Consequent upon the restructuring of existing Centrally Sponsored Schemes (CSS) to 66 CSS and decision of the Planning Commission to Classify Central Assistance/Central Share of these CSS as Central Assistance for State Plan, the 66 CSS now form a part of State Plan outlay. Accordingly provision has been made for these 66 CSS under State Plan. The Administrative Departments are authorized to sanction expenditure for these schemes (list enclosed as Annexure-I) within the limit indicated in Paragraph- 8, 12 & 13 till the end of 2nd Quarter without waiting for receipt of Central Assistance. However, for the financial year as a whole, the sanction under the scheme shall be limited to an amount commensurate with receipt of Central Assistance under the scheme. Further, the Administrative Departments should furnish Utilization Certificate & Statement of Expenditure in time to the respective line Ministries of Government of India in order to obtain the Central Assistance due. Old CSP Schemes: However, there are some CSS Schemes proposed by the Administrative Departments for provision in the B.E., 2014-15 outside the 66 CSS which are funded by Ministries/Departments of Government of India and Central Autonomous Bodies. Central share of these schemes are provided under CSP and State share is provided under' State Plan as per prevailing practice. Expenditure against these schemes is to be made against availability of Central Assistance only during 2014-15.</p>
<p>Old CSP Schemes outside the restructured CSS</p>	
<p>11.</p>	<p>Budgetary funds will in no case be transferred to Civil Deposit.</p>
<p>Cash management System for 18 Departments</p>	<p>12. Cash Management System was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments during 2011-12.It was further extended to 3 more Departments in 2012-13. For these 18 Departments, the minimum level of expenditure up to the 3rd quarter i.e. 60% not only under on Plan, State Plan, CP &. CSP taken together and but also under State Plan alone under the Cash Management System is non-negotiable. Besides, the Works, H&UD, Water Resources, Rural Development, Agriculture, and Forest a Environment Departments are required to incur expenditure to the extent of 25% and 15% of the Gross provision in the B.E in the 1st Quarter and 2nd Quarter respectively, taking into consideration their working season. Separate instructions will be issued by Finance Department in this regard. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. The enhanced delegation for sanction of funds by the</p>

Administrative Departments covered under the Cash Management System is indicated below:

Enhanced
Delegation for
sanction of
funds under
Cash
management
System

(i) The Administrative Departments are authorized to sanction expenditure under Non-Plan State Plan, Central Plan and Centrally Sponsored Plan Schemes up to the limit of QEA including expenditure for grants and subsidies, subject to the procedure and limit of expenditure indicated in paragraph - 8 in respect of sanction / release of funds from Vote On Account.

(ii) Central Plan and Centrally Sponsored Plan Schemes: In case of Central Plan and Centrally Sponsored Plan Schemes, funds should ordinarily be released only on receipt of Central Assistance.

(iii) In case of the restructured CSPs now forming part of State Plan, the Administrative Departments can incur expenditure without waiting for Central Assistance till the end of 2nd Quarter.

(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 the entire provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by June, 2014 and then release the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account.

(vi) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department/ Planning & Coordination Department as the case may be.

(vii) If, any provision in the 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

13. (I) General limit of sanction: The Administrative Departments not covered under the Cash Management System are authorized to sanction expenditure up to Rs.1500.00 lakh at a time under Non Plan and Rs.3000.00 lakh under Plan subject to the procedure and limit of expenditure indicated in paragraph - 8 in respect of sanction / release

of funds from Vote On Account. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.

(II) Full power for sanction of expenditure in specific cases: Notwithstanding the limits indicated at Sub-Para (I) above but subject to the procedure and limit of expenditure indicated in paragraph - 8 in respect of sanction/release of funds from Vote On Account, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under Non-Plan and Plan against grants recommended by the 13th Finance Commission, Relief expenditure, Grant in-aid(salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAT, ODP, Modernization of State Police Force(including advance payment to Ordnance Factories for procurement for arms and ammunitions), Modernization of Prison Administration and other Security related expenditure under Non-Plan.

(b) All resource-tied up schemes, Biju KBK, Biju Gramjyoti, Biju Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana, NHM, Jalanidhi and Madhubabu Pension Yojana under State Plan.

(c) (i) Central Plan & Centrally Sponsored Plan Schemes in case of availability of Central Assistance.

(ii) The sanction order for C.S.P. Schemes, the Central Share of which is routed through the State Budget, should be issued in respect of the total provision under C.S.P. inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made accordingly.

(iii) In case of the restructured CSPs now forming part of State Plan, the Administrative Departments can incur expenditure without waiting for Central Assistance till the end of 2nd Quarter.

(d) (i) Necessary Budget Provision has been made in respect of grants recommended by the 13th Finance Commission for Forest sector, grants for improving Justice Delivery, grants for improving Statistical Systems in State Government, grants for maintenance of Roads & Bridges and grants under State Specific Needs such as grants of Eco-restoration of Chllika Lake, Construction of Anganwadi Centres, Up-gradation of Health Infrastructure, Power Sector, Police Training, Up-gradation of Jails, Fire Services, Preservation of Monuments & Buddhist Heritage, and Establishment of Market yards at Block Level. The Administrative Departments are authorized to sanction of expenditure for utilization of 13th 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) and guidelines issued by Government of India subject to fulfilment of the conditionalities mentioned in the report of the 13th Finance Commission and guidelines issued by Government of India.

(ii) The grants for Urban Local Bodies and Panchayati Raj Institutions recommended by the 13th Finance Commission has been provided for in the budget which should be released within 5/10 days of its receipt from Government of India.

(iii) Similarly, the grants for elementary education, water sector, incentivising issue of UID recommended by the 13th Finance Commission has been provided for in the budget which should be released only after its receipt from Government of India without further reference to Finance Department.

(iv) Steps should be taken for utilization of the grant, prompt submission of Utilization Certificate to Government of India in the prescribed format and to comply with the conditionalities put forth by the 13th Finance Commission for release of Performance Grants in respect of Local Bodies and the subsequent instalments of other grants.

(v) The level of Non Plan Revenue Expenditure (NPRE) prescribed for the Forest Sector and Roads & Bridges and the NPRE level as well as the ratio of NPRE and Non Plan Revenue Receipt (NPRR) for the release of Water Sector grant should be maintained by the concerned Administrative Departments. In respect of the grant for Elementary Education, the prescribed growth rate of revenue expenditure in the relevant Major/Sub-Major Head at the rate of 8% excluding arrear salary should also be maintained by the concerned Administrative Department.

(vi) No liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

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

Release to
PSUs/ Co-
operatives

(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 Approved Committee and the Empowered Committee, in one go, within 30th June, 2014 in respect of the entire provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 13(I) above.

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

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

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

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

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

Administrative Departments are to sanction and release funds for expenditure out of the Vote On Account 2014-15 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-

(U.N.Behera)

Additional Chief Secretary to Govt.

ANNEXURE -I

List of 66 CSS approved by the Cabinet for the 12th plan

S. No.	Department / Schemes / Programmes
	DEPARTMENT OF AGRICULTURE AND CO-OPERATION
1	National Food Security Mission
2	National Horticulture Mission
3	National Mission on Sustainable Agriculture
4	National Oilseed and Oil Palm Mission
5	National Mission on Agriculture Extension and Technology
6	Rashtriya Krishi Vikas Yojana (RKVY) (ACA)
	DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING AND FISHERIES
7	National Livestock Management Programme
8	National Livestock Health and Disease Control Programme
9	National Plan for Dairy Development
	DEPARTMENT OF COMMERCE
10	Assistance to States for infrastructure Development for Exports (ASIDE)
	MINISTRY OF DRINKING WATER SUPPLY
11	National Rural Drinking Water Programme
12	Nirmal Bharat Abhiyan
	MINISTRY OF ENVIRONMENT AND FORESTS
13	National River Conservation Programme (NRCP)
14	National Afforestation Programme (National Mission for Green India)
15	Conservation of Natural Resources and Ecosystems
16	Integrated Development of Wild Life Habitat
17	Project Tiger
	DEPARTMENT OF HEALTH AND FAMILY WELFARE
18	National Health Mission including NRHM
19	Human Resource in Health and Medical Education
	DEPARTMENT OF AYUSH
20	National Mission on Ayush including Mission on Medicinal Plants
	DEPARTMENT OF AIDS CONTROL (New Department)
21	National AIDS STD Control Programme
	MINISTRY OF HOME AFFAIRS
22	National Scheme for Modernisation of Police and other forces.
23	Border Area Development Programme (BADP)(ACA) (MHA/M/o /Finance)
	MINISTRY OF HOUSING AND URBAN POVERTY ALLEVIATION
24	National Urban Livelihood Mission
25.	Rajiv Awas Yojana (including INNURM part of MoHUPA)
	DEPARTMENT OF SCHOOL EDUCATION AND LITERACY
26	Sarva Shiksha Abhiyan (SSA)
27	National Programme Nutritional Support to Primary Education (MDM)
28	Rastriya Madhyamik Siksha Abhiyan (RMSA)

S. No.	Department / Schemes / Programmes
29	Support for Educational Development including Teachers Training and Adult Education
30	Scheme for setting up of 6000 Model Schools at Block level as Benchmark of Excellence
31	Scheme for providing education to Madrassas, Minorities and Disabled.
	DEPARTMENT OF HIGHER EDUCATION
32	Rastriya Uchhtar Shiksha Abhiyan
	MINISTRY OF INFORMATION TECHNOLOGY/MINISTRY OF FINANCE
33	National E-Governance Action Plan (NeGAP)(ACA)
	MINISTRY OF LABOUR AND EMPLOYMENT
34	Social security for Unorganised Workers including Rashtiya Swasthaya Bima Yojana
35	Skill Development Mission
	MINISTRY OF LAW AND JUSTICE
36	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas
	MINISTRY OF MINORITIES AFFAIRS
37	Multi Sectoral Development Programme for Minorities
	MINISTRY OF PANCHAYATI RAJ
38	Backward Region Grant Fund (District Component) (ACA) (M/o /PR/M / o Finance
39	Rajiv Gandhi Panchayat Sashastikaran Yojana
	DEPARTMENT OF RURAL DEVELOPMENT
40	National Rural Employment Guarantee Scheme (NGNREGA)
41	Pradhan Mantri Gram Sadak Yojana (PMGSY)
42	Indira Awas Yojana (IAY)
43	National Rural Livelihood Mission (NRLM)
44	National Social Assistant Programme (NSAP) (M/o RD/M/O Finance
	DEPARTMENT OF LAND RESOURCES
45	Integrated Watershed Management Programme (IWMP)
46	National Land Record Management Programme (NLRMP)
	MINISTRY OF SOCIAL JUSTICE AND EMPOWERED AND DISABILITY AFFAIRS
47	Scheme for Development of Scheduled Castes
48	Scheme for Development of Other Backward Classes and denotified nomadic Tribes
49	Scheme for Development of Economically Backward Classes (EBCs)
50	Pradhan Mantri Adarsh Gram Yojana (PMAGY)
	DEPARTMENT OF DISABILITY AFFAIRS
51	National Programme for Persons with Disabilities
	MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION
52	Support for Statistical Strengthening
	MINISTRY OF TEXTILES

S. No.	Department / Schemes / Programmes
53	National Handloom Development Programme
54	Catalytic Development Programme under Sericulture
	MINISTRY OF TOURISM
55	Infrastructure Development for Destination and Circuits
	MINISTRY OF TRIBAL AFFAIRS
56	Umbrella Scheme for Education of ST Students
	MINISTRY OF WOMEN AND CHILD DEVELOPMENT
57	Integrated Child Development Services (ICDS)
58	National Mission for Empowerment of Women including Indira Gandhi Matritav Sahyog Yojana
59	Integrated Child Protection Scheme (ICPS)
60	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)
	MINISTRY OF WATER RESOURCES / MINISTRY OF FINANCE
61	Accelerated Irrigation Benefit and Flood Management Programme (merging AIBP and other programmes of Water Resources such as CAD, FMP etc) (ACA)
	DEPARTMENT OF SPORTS
62	Panchayat Yuva Krida aur Khel Abhiyan (PYKKA)
	DEPARTMENT OF FOOD PROCESSING INDUSTRIES
63	National Mission on Food Processing
	MINISTRY OF URBAN DEVELOPMENT / MINISTRY OF FINANCE
64	Jawaharlal Nehru National Urban Renew Mission (JNNURM(ACA)
	PLANNING COMMISSION / MINISTRY OF FINANCE
65	Backward Region Grant Fund (BRGF) (State Component)(ACA)
	MINISTRY OF YOUTH AFFAIRS AND SPORTS
66	National Service Scheme (NSS)

ANNEXURE -II**Cases requiring prior approval of Finance Department**

Sl. No.	Subject / Item	Paragrapah
1.	Creation / filling up of posts	4 (vi)
2.	Purchase of new vehicles & hiring of vehicles	4(vii)
3.	Purchase of machinery and equipment exceeding the limit of sanction under Plan & Non Plan	4 (viii)
4.	Expenditure exceeding 40% under Non-Plan and 50 % under plan in any grant except for Relief and Election but within the limit indicated in the Vote on Account, 2014-15	8(I) & 8 (II)
5.	Items of expenditure reserved for Post Budget scrutiny	8(iv), 12 (vi) & 16
6.	Sanction of expenditure exceeding Rs.1500 lakh under Non-Plan and Rs.3000 lakh under plan in case of Departments not covered under Cash Management System subject to the limits of Expenditure indicated at Para-8	13(I)
7.	Release of Share Capital / Loan / Grant in Aid / Subsidy to PSUs / Co-operatives exceeding the limit specified in para -13(I)	14(i) & (ii)
8.	Any relief to PSU / Co-operatives in recovery of outstanding Govt. dues while sanctioning share capital , loan or subsidy.	15

**MATTERS RELATING TO
ODISHA TREASURY CODE**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

No.**16470**/F., Bhubaneswar, dated the **3rd May, 2013**
FIN-TRY-ESTT-20/2013

At the time of creation of the organization of Controller of Accounts, 4 posts of Assistant Controller of Accounts in Class-II were created vide Finance Department Resolution No.45220/F dated 6.12.1991, out of which 2 posts of Assistant Controllers were to be filled up by way of deputation from the office of A.G., Odisha or from officers of Odisha Finance Service and two posts by way of selection from among Audit Superintendent and Section Officers Level-I under the DTI, Odisha.

In the meantime, Controller of Accounts has been upgraded to the status of Head of Department vide F.D. Resolution No.20357-TRE-44/94/F dated 4.6.1994. Considering the increasing work load of office of Controller of Accounts, Odisha, eight posts of Assistant Controller of Accounts (Senior) in Group 'A' were created vide F.D. Notification No.39831 dated 4.12.2012. Further 2 posts of Assistant Controller of Accounts (Junior) were created, in Group 'B' in OT&AS cadre vide F.D. Notification NO.25254 dated 6.7.2012.

In partial modification off F.D. Resolution dated 6.12.1991, Government have been pleased to decide that the erstwhile two posts of Assistant Controller of Accounts occupied by deputationists/OFS-II Officers will be treated to be subsumed in the OT&AS cadre and balance two posts of erstwhile Assistant Controller of Accounts will continue to be filled up by way of promotion from among the S.O. Level-I working in O/o the Controller of Accounts. These two posts of erstwhile Assistant Controllers will be designated as Assistant Controller of Accounts (Junior) in the Pay Band-2 carrying scale of pay of Rs.9300-34800/- + Grade Pay of Rs.4600/-.

This will come into force with immediate effect.

By Order of the Governor

Sd/-

(A.K. Mishra)

Special Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

No. **17682**/ F., Bhubaneswar, dated the **16th May, 2013**
FIN-TRY-MISC-0049/2012

Central Pension Processing Centre (CPPC) of State Bank of India, Bhubaneswar is declared as Single Focal Point Branch of State Government Pensioners getting pension from S.B.I.

By Order of the Governor

Sd/-

(B.K. Das)

Special Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. **20870**/F., Dt. **19.06.2013**
FIN-TRY-RULE-0016/2012(Pt.)

Sub: Offline payment of taxes and Government dues through Agency Banks attached to Cyber Treasury to be routed through RBI, Public Accounts Department (PAD), Bhubaneswar.

The process of online as well as offline mode of payment of Government dues and taxes has been enumerated in this Department Office Memorandum No, 24108/F dated 27th June, 2012, Before that the facility was provided for payment of taxes and Government dues online through net banking only. In order to provide a one stop solution for deposit of Government dues and taxes directly in any of the CBS-enabled Branches of the Accredited Banks of the Cyber treasury through offline mode, the State Government have made arrangement with multiple Public Sector as well as Private Sector Banks and also intend to rope in more number of banks in future.

2. In this process, any payer of Government dues would be able to deposit the amount against the print out of a system generated challan form having a unique reference identification number without visiting the Treasury. The offline challan deposit form can be generated through the Treasury Portal at any point having internet connection or in the e-Seva Kendras. Some of the designated Bank branches will provide facility for generation and printing of offline challan deposit form. The Treasuries and Sub-Treasuries will also provide facility for printing of a system generated offline challan deposit form. Each deposit challan will have a unique challan reference ID.

3. The payer also has the option of depositing the Government dues in Cash/Cheque/Bank Draft drawn in favour of State Government receipts along with the Challan Reference ID.

4. The Offline mode of payment now introduced has the following advantages:

Deposit of Govt. Dues can be made in any Core Banking Solution (CBS) enabled branch of the accredited banks of Cyber Treasury as well as in the existing Treasury Linked Bank branches.

No need to visit the Treasury for processing the Challan. Ensuring correct classification of Govt. Receipts. Generation of electronic scroll by banks. Faster accounting & reporting.

By enabling offline payment, the taxpayer will now have the option for making payment of all kind of Government taxes and dues through Net Banking, Debit Card & also through Cash/Cheque/Banker's Cheque/Demand Draft.

5. The following process is to be followed by a depositor for making offline payment of Government receipts:

5.1 Step - I : Log onto Odisha Treasury Portal : The taxpayers/citizens have to log onto the Odisha Treasury Portal using the URL (<https://www.odishatreasury.gov.in>) and then choose the link for e-Payment. The access to Treasury Portal can be available from the Treasuries, e-Seva Kendras and any point where there is internet connectivity. Some of the designated Bank branches will also provide facility for accessing the Treasury Portal for the purpose of offline payment inside their premises.

5.2 Step -II : Choice of Department specific challan : The depositor has to click on the Department specific challan from available in the Treasury Portal or the link for all other kind of Government receipts.

5.3 Step - III : System based validation : The iOTMS software will verify and confirm the Accounting Heads and other related information that has been either selected or required to be entered by taxpayer.

5.4 Step - IV : Mode of Payment : After validation of the data, the taxpayer will have to choose the mode of payment in the drop down menu. For making offline payment, the depositor will choose "Over the Counter" from the option available in the mode of payment list. He/ She can make offline payment either through Cash/Cheque/Banker's Cheque/Demand Draft.

5.5 Step - V: Choice of Bank : The taxpayer/citizen has to choose the Bank in which he/she intends to make the payment from out of the list or the accredited Banks or the Cyber Treasury as in Annexure-I. As and when other Banks are roped in, the Treasury Portal will display their names in the drop down menu.

5.6 Step - VI : Online generation of offline challan deposit form//with reference ID: After successful validation the Treasury Portal will generate a challan reference ID. The taxpayers should note the challan reference ID for all future references. The taxpayers/citizens have to take the print out of the challan deposit form containing the challan reference ID. The depositor has to make the payment within seven days from the date of generation of the offline challan deposit form as the depositor's information will be automatically deleted from the Bank's as well as Treasury database in case of non-payment within the stipulated days.

5.7 Step - VII : Transmission of challan related information from Treasury Portal to Agency Bank's Database : The Challan related information will be transmitted automatically from Odisha Treasury Portal to the concerned Banks' Database. If the depositor wants to make the payment over the counter, the parameters received from the Treasury Portal will be transmitted by the authorized Banks' Portal to their Core Banking Solution (CBS).

5.8 Step - VIII: Payment over the counter through Cash : The depositor who intends to make the payment over the counter will make the deposit in any of the designated Branches of the accredited Bank. The depositor will produce the print out of the challan form containing the challan reference ID generated from the Treasury Portal. The Bank shall verify the details of the challan form with the help of challan reference ID. After receiving the payment from the taxpayer in cash/cheque/Draft, the Bank official will issue the receipt in support of the payment made. If the payment is received through cash, the Bank shall retain the depositor's copy of the challan with its seal and signature & return the Banker's copy.

5.9 Step - IX : Payment over the counter through Cheque/Draft: In case the depositor opt to remit the Government receipts through Cheque/Demand Draft/Banker's Cheque, it should be drawn on a Bank branch which is member of the Clearing House in that centre where offline payment is made. However, instrument issued by a Bank (Cheque/Demand Draft) which is not a member of Clearing House but having correspondent/paying banking arrangement with a Member Bank of the Clearing Housing will also be accept for the offline payment. For example,

Mr. X who has an account in 'Y' Bank wants to make offline payment of Government taxes in one of the designated branch or SBI, Bhubaneswar, he can make the payment of the tax through cheque issued from 'y' Bank provided the said Bank is a member of Clearing House in Bhubaneswar or has an arrangement with other Bank who happens to be a member of the Clearing House in Bhubaneswar. The cheque/ Demand Draft should be drawn in favour of "State Government Receipts-xxxxxxxxxxx (Challan Reference ID). A sample instrument is enclosed in the Annexure- II.

In case the payment is receipt through instruments which requires to be placed for clearing by the Bank, the depositor shall obtain only an acknowledgment of the instrument received. The confirmation regarding the payment received by way of returning the depositor copy of challan under the stamp & signature of the Bank can only be made after the instrument is en-cashed through clearing and the amount is credited to the designated Pooling Account of Cyber Treasury towards the receipt of Government of Odisha. In case of return of the cheques and Draft, penalty will be levied on depositor by the respective Banks as per the Banking procedure and practice.

5. 10 Step - X: Proof of payment received by the Bank : Only after successful clearing of the instrument, the Bank shall indicate the proof of payment received in case of payment through Cheque/Draft by embossing the seal of the Bank Branch with signature along with the Bank transaction ID on the body of the challan form submitted by the taxpayer and return the depositor's copy to the depositor. The Bank shall retain the Banker's copy of challan form submitted by the depositor. For this, the depositor has to provide the acknowledgement slip given by the Bank.

5. 11 Step - XI : Availability of e-Challan number in the Odisha Treasury Portal : After the payment has been made over the counter through offline mode in the manner indicated in step VIII, IX & X, the e-Challan containing the challan number can be available to the depositor from the Treasury Portal after a lag as the information containing the successful payment will be transmitted from the PAD, RBI, Bhubaneswar to Cyber Treasury on Transaction day + one Working day (T + 1) basis for payment made in Cash as well as in case of payment made through cash/cheque/DD issued from the Bank branch where the offline payment takes place. In case of instruments drawn on any other Bank, the e-Challan will be available till the Treasury Portal normally on Transaction day + Three Working day (T+3) basis. The depositors in such case, can submit the proof of payment i.e. the depositors' copy received to relevant Government agency/authority.

The concerned Government Agency/Authority can verify the authenticity of "the challan from Odisha Treasury Portal by using the challan reference ID or the Bank transaction ID after the payment has been accounted by the Cyber Treasury.

6. Use of Offline mode of payment for Departmental receipts -

The Public Authorities and the Government Departments handing Government dues may following procedure to remit the Government receipts through the offline mode:

The receiving Documents will collect the deposits for a particular day against Departmental receipts.

The designated person receiving the amounts will prepare a consolidated statement of the deposit received on a particular day.

The necessary challan will be generated with a reference ID through the Treasury Portal.

In case the Public/ Departmental authorities intend to deposit individual receipt wise challan, they may generate individual offline challan form for each receipts. Subsequently, he/she will follow the steps VIII, IX & X mentioned for depositing the Government taxes and dues through offline mode.

7. Banking Arrangement:

i) All the authorized public and private sector bank integrated with the Odisha Treasury Portal and accredited to Cyber Treasury can collect the Government taxes and dues. However, separate notification will be issued by the Government for the Bank which are yet to be accredited to Cyber Treasury.

ii) The designated e-Focal Point Branch branches of the accredited Bank will also be responsible for submitting the e-Scroll for payment receipt through offline mode along with the online receipt to PAD, RBI, Bhubaneswar. Each such branch will act as the Receiving branch and Focal Point Branch for the purpose of reporting the transaction to RBI, PAD, Bhubaneswar notwithstanding the fact that the taxpayer might have debited his account in any of the bank's branches while making e-Payment.

8. Reporting of transaction to RBI by the Accredited Banks of Odisha Treasury Portal/Cyber Treasury:

i) Authorized Banks have to report their transactions to RBI, Bhubaneswar.

ii) Each Authorized Bank will identify one nodal branch known as the e-Focal Point Branch (e-FPB) and at least one officer as the nodal officer for the e-Receipt system.

iii) The bank will receive the transaction data from the treasury portal as per the approved format.

iv) The total amount remitted by the tax payer/ depositor would be properly accounted for by the bank.

v) The Bank shall report the receipts made through cash/cheque/ Demand Draft issued from any of its Core Banking Branches to PAD, RBI, Bhubaneswar on T + 1 (working day). In case of receipts made through cheque/Demand Draft issued from other Banks which are members of the Clearing House or have correspondent/banking arrangement with member Banks, the reporting will be made by the Bank to PAD, RBI, Bhubaneswar on T+3 (working day).

vi) At the specified cut-off time the bank will send the list of successful transactions in XML format to the RBI, Bhubaneswar through RBI's secured website.

vii) It may be noted that the output strings of the Treasury, Portal, that goes to the Bank will contain the provisions for accommodating multiple receipts through multiple Head of Account in a single transaction against one challan reference ID and Bank transaction ID. However, when the Bank transmits the information in connection with such multiple receipts to RBI, it shall provide multiple records with their respective accounting Heads as has been transmitted from Odisha Treasury Portal, against the same challan reference ID and Bank transaction ID as per the approved format.

viii) The bank will intimate RBI, the IFS Code of the e-FPB, the Current Account Number maintained with PAD, RBI from which the transaction amount would be debited, the name and the contact number of the nodal officer for e-Receipt system prior to their participation.

ix) The bank would apply to PAD, RBI, Bhubaneswar for username and password for uploading the .xml files to the RBI's Secured website.

x) The Bank will follow a uniform naming pattern for the xml files. The naming pattern shall be Alpha Code of the Bank+City

Code+DD+MM+YYYY +xml (extension). For example, in case of SBI for the settlement date of 23rd March 2012, the file name should be SB175123032012.xml.

xi) After obtaining permission from the Government to participate in the e-Receipt-system, the banks will prepare test .xml files as per prescribed schema and send the same to RBI for compatibility test. On confirmation from RBI the banks can upload their live data for processing.

The e-FPBs are required to send a confirmation by e-mail to RBI stating the number of transactions and the total transaction amount immediately after uploading the .xml file to the Secured website of RBI. In case of no transactions taking place at the bank's level, a nil statement has to be sent through e-mail for confirmation in this regard.

The Banks will take steps to settle the funds received on 31st March of the year under a special arrangement. The detailed arrangement may be made by Bank separately in consultation with the RBI. In case of delay in reporting, actions will be taken as per prescribed procedure.

For the purpose of the depositor, the date of payment shall be reckoned as the date on which money has been debited from the account of the depositor.

Role of RBI:

The RBI will receive the list of successful transactions from the participating banks in a .xml file by 1.00PM (Saturday 12 O' clock) or as the time prescribed by RBI, along with an e-mail confirmation about the number and amount of transactions.

The RBI shall ensure that all the participating banks have sent the information in the approved format. The RBI will validate and process the transaction files received from the banks and make corresponding accounting entries. RBI should assign a unique number i.e. scroll number for all credits reported by the Banks Accounting head-wise. After crediting the Government account and debiting the banks, the RBI will upload the e-Scroll in its secured website.

The RBI should upload only once a day. RBI will ensure that it has received the details from all participating banks before processing the files. RBI will upload the scroll in the Treasury Portal through RBI Interface of iOTMS.

10. Cyber Treasury:

The Cyber Treasury will download the e-Scrolls uploaded in the secured web portal of RBI and will also receive an E-mail confirmation from RBI. Cyber Treasury will also import the scroll uploaded by the RBI In the Treasury Portal. After verification of the e-Scroll, the Cyber Treasury will prepare its accounts and will submit the accounts to the A.G. (A & E), Odisha as prescribed along with Bank wise RBD statement.

The Cyber Treasury will tally the gross monthly e-Receipts with the gross amount shown in the DMS of e-Receipts sent by the RBI. The total of the month's e-Receipt (bank wise and Major-head wise) will be verified against the DMS and the DMS shall be signed and returned back to the authorities as per the existing process.

The DMS shall also be received both in the electronic form and in the hard copy as per the existing format. The Cyber Treasury will modify, rectify the errors in electronic data relating to the Chart of Account. Cyber Treasury will provide an interface to Agencies/Departments to download the electronic receipt data.

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. All other procedure relating to correction of accounts will be as per the existing prescribed procedure to be amended from time to time.

11. Notification regarding the name of the Bank and their Branches

The list of the Banks participating in the offline payment system are mentioned at Annexure- I. The other designated Banks of the Cyber Treasury are likely to join the new system soon. The facility for offline payment will be initially available in some selected branches of the listed Banks.

However, subsequently it will be made available in other branches of these Banks. The details list of such Banks and their branches will be available in the Odisha Treasury Portal (<https://www.odishatreasury.gov.in>) as and when they are included.

12. Redressal of Public grievance:

The Cyber Treasury office and the e-FPB will have an effective procedure for dealing with public complaints for e-Receipt 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 for resolution of any dispute regarding e-Receipt.

The offline method of collection of State Government Receipts will be operational from 22nd June, 2013.

Sd/-
(J. K. Mohapatra)
Additional Chief Secretary to Government

ANNEXURE-I

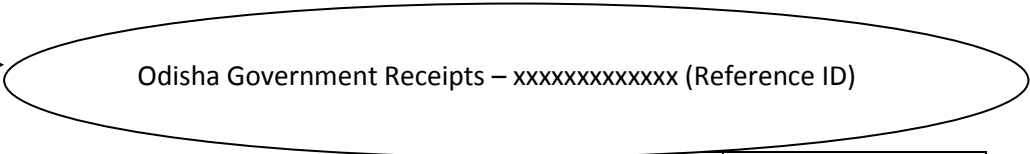
List of Banks participating in the offline payment mode:

Name of the Bank	Branches
State Bank of India	77 branches in the State
ICICI Bank	10 branches in the State
AXIS Bank	3 branches in the State
Canara Bank	
Punjab National Bank	All branches in the State
Indian Overseas Bank	
Union Bank of India	
UCO Bank	

ANNEXURE-II

Date_____

PAY



RUPEES_____

--	--

A/c. No.	
----------	--

Name of the Bank

IFS Code : ABCD XXXX

Signature

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **23301(42)/F.**, Dt. **11.07.2013**
FIN-TRY-RULE-0022/2012(Pt.)

From

**Shri U.N. Behera, IAS,
Additional Chief Secretary (Finance).**

To

**The Principal Secretaries/
Secretaries of all Departments.**

Sub: **Selection of Banks for handling business and deposits of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs).**

Sir,

With reference to the aforementioned subject I am directed to say that criteria for eligibility of commercial Banks to handle business and deposit of State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs) for the financial year 2012-13 were indicated and circulated in this Department letter No.23047/F., Dtd.16.06.2012. It has been decided to adopt a revised set of empanelment criteria of score based ranking of the Banks in terms of their performance under eight parameters.

- i. CD ratio
- ii. Achievement under Annual Credit Plan (ACP)
- iii. Branch network
- iv. Ratio of rural branches network to total branches
- v. Priority sector advances
- vi. Percentage of agriculture
- vii. Margin money utilisation of PMEGP
- viii. Financial inclusion

As per financial inclusion scoring pattern under each of these performance criterion, any Bank which scores at least 50 marks would be eligible for selection to handle business and deposits of the aforesaid entities. On the basis of the revised empanelment criteria, 17 numbers of

Public Sector Banks, 4 Private Sector Banks, 2 RRBs and the Odisha State Co-operative. Bank are eligible to handle the business and the deposits of SPSUs and SLASs for financial year 2013-14.

List of the Banks which have fulfilled the prescribed eligibility norms, as per data made available by the SLBC, is enclosed. Accordingly, you are requested to issue necessary instructions to all concerned to allow only these Banks to handle the business and deposits of the SPSUs and SLASs during the financial year 2013-14.

H.&U.D. Department is also requested to advise the ULBs/ Development Authorities and other statutory bodies under their administrative control to select their bankers from out of the list enclosed.

Yours faithfully

Sd/-

(U.N. Behera)

Addl. Chief Secretary to Govt. (Finance)

LIST OF BANKS FOR HANDLING BUSINESS AND DEPOSITS OF STATE PUBLIC SECTOR UNDERTAKINGS (SPSUs) AND STATE LEVEL AUTONOMOUS SOCIETIES (SLASs) FOR THE FINANCIAL YEAR 2013-14

Sl. No.	Name of the Public Sector Banks
1.	Allahabad Bank
2.	Andhra Bank
3.	Bank of Baroda
4.	Bank of India
5.	Canara Bank
6.	Central Bank of India
7.	IDBI Bank
8.	Indian Bank
9.	Indian Overseas Bank
10.	Oriental Bank of Commerce
11.	Punjab National Bank
12.	State Bank of Hyderabad
13.	State Bank of India
14.	Syndicate Bank
15.	UCO Bank
16.	Union Bank
17.	United Bank of India
Private Sector Banks	
1.	Axix Bank Ltd.
2.	HDFC Bank
3.	ICICI Bank
4.	Karnataka Bank Ltd.
Regional Rural Banks	
1.	Odisha Gramya Bank
2.	Utkal Gramya Bank
Co-operative Banks	
1.	Odisha State Co-operative Bank

Score achieved by Banks for handling the business and deposits of SPSUs and SLASs

Sl. No.	Name of the Bank	CD Ratio	Achievement in ACP	Branch Network	Ratio of Rural Branches Network to Total Branches	Percentage of Priority Sector Advances to Total Advance	Percentage of Agriculture Advance to Total Advance	Achievement under PMRY Scheme	Financial inclusion BSBDA A/Cs (Basic Savings Bank Deposit Accounts opened in CBS and being operational)	Total Marks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Public Sector Banks									
1.	Allhabad Bank	20	15	7.50	5.00	10.00	5.00	10.00	7.50	80.00
2.	Andhra Bank	15	20	10.00	7.50	10.00	10.00	10.00	5.00	87.50
3.	Bank of Baroda	20	20	7.50	5.00	10.00	7.50	10.00	10.00	90.00
4.	Bank of India	15	20	10.00	7.50	10.00	10.00	10.00	10.00	92.50
5.	Canara Bank	20	20	7.50	5.00	7.50	5.00	10.00	10.00	85.00
6.	Central Bank of India	20	0	7.50	5.00	7.50	5.00	10.00	7.50	62.50
7.	IDBI Bank	15	20	0.00	0.00	10.00	5.00	0.00	0.00	50.00
8.	Indian Bank	20	15	7.50	5.00	7.50	5.00	10.00	7.50	77.50
9.	Indian Overseas Bank	15	15	10.00	7.50	10.00	10.00	10.00	10.00	87.50
10.	Oriental Bank of Commerce	20	20	5.00	0.00	10.00	0.00	10.00	5.00	70.00
11.	Punjab National Bank	20	20	10.00	7.50	10.00	5.00	10.00	7.50	90.00
12.	State Bank of Hyderabad	20	20	0.00	0.00	5.00	0.00	5.00	0.00	50.00
13.	State Bank of India	20	20	10.00	7.50	10.00	7.50	10.00	10.00	95.00
14.	Syndicate Bank	20	20	7.50	5.00	10.00	5.00	10.00	10.00	87.50
15.	UCO Bank	20	15	10.00	7.50	10.00	10.00	10.00	10.00	92.50
16.	Union Bank	15	20	7.50	5.00	10.00	10.00	10.00	10.00	87.50

Score achieved by Banks for handling the business and deposits of SPSUs and SLASs

Sl. No.	Name of the Bank	CD Ratio	Achievement in ACP	Branch Network	Ratio of Rural Branches Network to Total Branches	Percentage of Priority Sector Advances to Total Advance	Percentage of Agriculture Advance to Total Advance	Achievement under PMRY Scheme	Financial inclusion BSBDA A/Cs (Basic Savings Bank Deposit Accounts opened in CBS and being operational)	Total Marks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
17.	United Bank of India	15	0	10.00	7.50	10.00	10.00	10.00	7.50	70.00
	Private Sector Banks									
1.	Axix Bank Ltd.	20	20	7.50	0.00	10.00	10.00	0.00	5.00	72.50
2.	HDFC Bank	15	10	7.50	0.00	7.50	7.50	0.00	5.00	52.50
3.	ICICI Bank	15	20	7.50	0.00	10.00	10.00	0.00	10.00	72.50
4.	Karnataka Bank Ltd.	20	20	0.00	0.00	5.00	5.00	0.00	0.00	50.00
	Regional Rural Banks									
1.	Odisha Gramya Bank	10	0	10.00	10.00	10.00	10.00	10.00	10.00	70.00
2.	Utkal Gramya Bank	15	0	10.00	10.00	10.00	10.00	0.00	10.00	65.00
	Cooperative Banks									
1.	Odisha State Cooperative Banks	20	20	10.00	7.50	10.00	10.00	0.00	0.00	77.50

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **5792(226)/F** Dated the **01.03.2014**
FIN-TRY-BT-0002/2014

From

Shri U.N. Behera, I.A.S.
Additional Chief Secretary to Government

To

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

Sub: **Measures to prevent rush of expenditure towards the fag end of the financial year 2013-14.**

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for sanction issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and submission of proposal to Finance Department for release of funds in letter No.4249/F; dt.14.02.2014.

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.14140/F; dt. 10.04.2013, No. 37201/F; dt. 16.12.2013 and No. 4249/F; dt. 14.02.2014.

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. No.4249/F; dt.14.02.2014. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised as enumerated below, which should be strictly adhered to.

Sl. No.	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.	14.03.2014 No Treasury shall entertain any of these Bills, after 14.03.2014 on any account
(ii)	Re-submission of bills/cheque after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.	20.03.2014
(iii)	All other bills / cheques except the categories enumerated at (i) above.	18.03.2014 Extension of this deadline would not be allowed on any account whatsoever.
(iv)	Resubmission of bills after due compliance except those mentioned at (i) which were objected to earlier.	21.03.2014
(v)	Presentation of fresh bills involving payment in cash / bank draft relating to :- Relief expenditure Energy charges, Telephone charges, House Building Advance, Vehicle Advance, Medical Advance, Old age pension, Mid-day meal, Police Organisation, Fire Service Organisation, Jails, Home Election (Department), State Election Commission and other Election related bills, 13th Finance Commission Grants	25.03.2014
(vi)	Claims relating CP/ CSP Schemes the Central Assistance for which is received on after 15.03.2013	25.03.2014
(vii)	Bills relating to SGRY, IAY, SGSY and ITDP to be paid by transfer credit to P.L. Account of the concerned DRDAs / ITDAs and all other bills which are passed for payment by transfer credit to deposit heads	25.03.2014

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

(ii) No bill/cheque/ claim of any kind should be present to the Treasury/Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.03.2014. Where the provision is not likely to be spent by 31.03.2014, the provision shall be surrendered under the intimation to Finance Department in time. Unspent balance of funds drawn out of the budget provision for the year 2013-14 should be deposited in Government Account within 31.03.2014. Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the expenditure of 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 Saharanchala Bidyutikaran Yojana), BKVY, Dietary charges of Hospitals and Jails, Old Age Pension and 13th 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 31.03.2014 with a view to accommodating transactions of the current financial year. Under the Integrated Odisha Treasury Management System (iOTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, 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 2014, which is technically the end of the current financial year 2012-13, the system would automatically disable all the allotments for 2013-14 across the State. as a whole for the financial year 2013-14 and it would not be possible at all to carry out any transaction, relating to the Budget of 2013-14 after that time, which is to be accounted for in the financial year 2013-14. Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Odisha.

(ii) In previous financial years, on 31st March, a number of Bills/Cheques which were passed by the Treasuries/Sub-Treasuries in the late hours and sent to the respective Banks for payment could not be encashed as their computerised system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2014 as the centralized payment procedure of the Banks under the Core Banking System may not accept the last minute transactions. Besides, the e-disbursement system will also not be able to complete the cash transaction by 31st March 2014, in such cases.

(iii) The cash transactions pertaining to the current financial year are to be completed within 31st March, 2014 by all means. Since e-Disbursement is being made through the payment platform of Reserve Bank of India in all Treasuries/Sub-Treasuries, the Bills approved for payment can only be encashed on the subsequent working day(T +1). As such, Bills involving electronic disbursement need be submitted in the Treasuries by the prescribed dates so that, electronic advice for payment can be issued by 29th March, 2014 so as to ensure payment to the beneficiary account by 31st March, 2014.

6. As envisaged under S.R. 242 of O.T.C. Vol-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Instances have come to the notice of Govt. that money drawn by the D.D.Os is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the D.D.Os must record a certificate on the body of the bills presented after 31st March, 2014 as follows:

That "the money drawn in cash/bank drafts upto the period 31.03.2013 has been disbursed by now except Rs._____ which would be disbursed by 30.04.2014 at the latest. Similarly, while presenting the pay bill for April 2014 to be paid on or after 01.05.2014, the D.D.O. must record a certificate that "all money drawn in cash/bank draft up to the period 31.03. 2014 have been fully disbursed and no amount is lying undisbursed with him".

While presenting the pay bill for the month of May, 2014 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".

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 16.04.2014 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 22.04.2014 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2014 but have not disbursed it by 16.04.2014. 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 the Govt. in Finance Department, he/she shall be held personally liable. While scrutinising the bills to be presented during 2014-15, 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.

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/-

(U.N.Behera)

Addl. Chief Secretary to Government

Annexure-‘A’

Cash Balance Report of DDOs as on 16.04.2014

Name & Designation of the D.D.O.	Name of the Heads of Department/ Administrative Department	Un- disbursed amount out of money drawn before 01.03.2014	Un- disbursed amount out of money drawn in March, 2014	Total amount of un- disbursed money	Break-up of the un- disbursed amount i.e. whether kept in cash/ /B.D./ Banker's cheque /DCR or in unauthorised Bank Account	Reasons for drawal & retention of the un- disbursed amount in violation of SR 242 of OTC Vol.1
1	2	3	4	5	6	7

Signature
Designation of D.D.O.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, dated the 1st March, 2014

No.Fin-TRY-ESTT-3/2014-**5800**/F; In pursuance of Rule-5 of the Treasury Rules (Odisha), the Minister Treasury Rules (Odisha), the Minister, Finance, after consultation with the Accountant - General (A&E), Odisha, hereby directs that a new part-time Sub-Treasury under the District Treasury, Sambalpur shall be established at Jujomura w.e.f. 02.04.2014 having its jurisdiction over the area covered under Jujomura Tahasil.

2. The Union Bank of India at Jujomura shall undertake the cash transactions of the said Sub-Treasury.

3. The District Treasury, Sambalpur shall cease to have jurisdiction over the area covered under Tahasil on the said date.

By order of the Governor

Sd/-

Special Secretary to Government

**MATTERS RELATING TO
ODISHA GOVERNMENT
FINANCIAL RULES**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **13290**/F; Dt. **02.04.2013**
Codes-27/11(Pt.)

OFFICE MEMORANDUM

Sub: **Supplementary guidelines for procurement of goods from local MSEs – Price Preference System and principles for purchase of goods from outside the State.**

Detailed guidelines have been issued for procurement of goods in Finance Department Office Memorandum No.Codes-27/2011-4939/F., dated 13.2.2012. This OM, inter-alia, vide para-21(ii) provides for payment of only 25% of the prescribed security deposit/earnest money deposit by the local MSEs registered with respective DICs. Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC, while participating in tenders of Government Departments and Agencies under its control. However, in order to align the procurement procedure with the concessions provided in the MSME Development Policy, 2009 and IPR, 2007 as well as the existing policy for purchase of goods from outside the State for Government Departments and Agencies under its control, the following guidelines are to be followed by all Departments of Government and Agencies under their control.

2. **Price Preference System :** Local Micro and Small Enterprises and Khadi & Village Industries Units including Coir, Handloom and Handicrafts, competing in the open tender shall be entitled to price preference of 10% vis-a-vis local medium and large industries as well as outside industries. Local Micro and Small Enterprises having ISO or ISI certification for their product shall get an additional price preference of 3% as per the provisions of IPR -2007.

3. **Registration under Odisha VAT Act & CST for participation in tenders:** Notice inviting tenders shall stipulate the condition that the participants in the tender must be registered under Odisha VAT Act or CST Act.

4. **Concessional payment of Security / Earnest Money by the local MSEs :** As provided under para-21(ii) of the Finance Department Office Memorandum No.Codes-27/2011-4939/F., dt.13.2.12, the local MSEs

registered with respective DICs, Khadi, village, Cottage & Handicraft Industries, OSIC and NSIC shall pay only 25% of the prescribed security deposit while participating in tenders of Government Departments and Agencies under its control.

5. Principles to be observed in making purchases from outside the State by Government Departments/Government Agencies for the purpose of preparation of comparative price statement.

While preparing comparative price statement for evaluation of tender submitted, the VAT payable in Odisha shall be excluded and price comparison shall be made only on the basic price. However, any tax payable outside Odisha shall be added to the basic price for such price comparison. In case of VAT and CST payable for purchase of goods from outside the State, the principles enumerated below shall be followed.

The guidelines issued by Finance Department from time to time regarding principles to be followed in making purchases from outside the State vide F.D. Memorandum **No.WF-1-3/89-18860(210)/F Dt.5.5.89, No.CTA-130/92-1897(225)/F Dt.13.1.93, No.CTA-147/98-48625(230)/F Dt.24.11.98 and No.CTA-50/2001-39386(273)/F Dt.21.8.2002 & Circular No.48317(230)/F., dated 23.11.2010** shall be followed.

The said guidelines, inter-alia, stipulates 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 Odisha 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.

Earlier, Government Departments were entitled to avail concessional rate of CST in case of inter-State purchase of goods by furnishing from 'D' under 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 1st 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.

These instructions are to be strictly followed by the Departments and Sub-ordinate offices. 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. These instructions will equally apply to statutory bodies, State Public Sector Undertakings and Autonomous Institutions under the administrative control of the State Government.

6. The guidelines issued by the erstwhile Industries Department vide their Notification No. I-SI-143/2009(Pt)/IND-2375, dt. 11.2.2010 for constitution of Purchase Committee by inducting representatives of Director of Export Promotion & Marketing read with provisions of Rule-12 of the Delegation of Financial Power Rules, 1978 shall be followed.

7. These guidelines/instructions enumerated above regarding procurement of goods from local MSEs registered with respective DICs, Khadi, Village, Cottage & Handicraft Industries OSIC and NSIC shall be deemed to be a part of the Odisha General Financial Rules.

By order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **13863**/F., Dt. **08.04.2013**
FIN-COD-RULE-0002/2013

OFFICE MEMORANDUM

Sub: **Comprehensive Amendment and revision of the Delegation of Financial Powers Rules, 1978.**

In order to decentralize the decision making process for expediting execution of various plans, programmes and projects, the financial power of different authorities have been enhanced from time-to-time. There is still greater need for further enhancement of the powers to avoid delay in taking decisions and providing operational flexibility for execution of various plans and programmes. Besides, there is also need to put in place a system of appraisal and approval of the new services/programmes on the lines of the procedure adopted by Government of India in order to keep a close watch on implementation of these programmes right from the initial stage, so that time over-run and cost over-run are avoided and achievement of physical targets is ensured. Moreover, in the meantime, certain developments have taken place and new initiatives have been taken to ensure fiscal transparency, accountability, and gradually migrate to paperless transactions. These include enactment of Odisha Fiscal Responsibility and Budget Management Act, 2005, withdrawal of system of Letter of Credit for the Engineering Departments, performing certain functions through service provider, on line compilation of budget and distribution of budgetary allocation, hiring of vehicles for use in Government Offices etc. In order to achieve the various fiscal targets stipulated under the FRBM Act, 2005 as amended from time-to-time and also keeping in view the recommendations of the 13th Finance Commission and to closely monitor implementation of various plans, programmes and projects for completion as per the timeline, the roles of Financial Advisor/Chief Accounts Officer/Accounts Officer posted to various Administrative Departments/Heads of Department and other offices have assumed greater importance to effectively assist the Secretary of the Department and the Heads of the Department. Hence, there is a need to redefine the role of Financial Adviser in a comprehensive manner.

2. After taking into account the need for effective fiscal management and to avoid delay in execution of various plans and programmes, the existing provisions of Delegation of Financial Powers Rules, 1978 and the amendments made thereto so far, have been thoroughly reviewed with reference to the present day need to expedite decision making process at different levels. Accordingly, in continuation of previous Notifications/Office Memoranda on delegation of financial powers, Government have been pleased to amend and revise the various provisions of Delegation of Financial Powers Rules, 1978 in a comprehensive manner.

3. Some of the highlights of the important amendments/revisions now made and incorporated in the present edition (i.e. Sixth Edition) are indicated below.

(1) Each Case - Rule - 2(d)(i) and 2(d)(ii)

Each Case with reference to recurring expenditure and non-recurring expenditure has been defined and elaborated separately as follows :-

(i) Each Case in respect of non-recurring contingent expenditure means 'on each occasion'. If on a particular occasion, a number of articles of furniture are to be purchased, the powers of the sanctioning authority should be reckoned with reference to the total value of articles of furniture to be purchased on that occasion, and not with reference to individual articles like tables, chairs, racks, etc., constituting the furniture. Thus subordinate authority empowered to incur expenditure on the purchase of furniture to the extent of Rs.1,500 in each case, would be competent to purchase various articles of furniture not exceeding Rs.1,500 in value on each occasion.

It should, however, be borne in mind that purchases arising out of the same indent should not be split up and made separately on different dates with a view to avoiding the sanction of higher authority.

(ii) Each case in respect of recurring contingent expenditure means 'each type of expenditure per annum', e.g., if a subordinate authority is empowered to incur expenditure on repairs up to Rs.1,500 per annum in each case, the said authority would be competent to incur expenditure on repairs on any number of occasions during the year but subject to a limit of Rs.1,500 for that year.

(2) Financial Advisor - Rule-2(f) has been enlarged and re-defined as follows: -

"Financial Adviser" includes Assistant Financial Adviser in case of Administrative Departments and the Financial Advisers and Chief Accounts Officers/ Accounts Officers attached to the Heads of Departments and other offices who shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Administrative Departments."

(3) A new Sub-Rule, namely, 2(o) has been added to define other terms not specifically defined in the Delegation of Financial Power Rules, 1978 as indicated below.

"2(o) - Any other term appearing in these Rules (Delegation of Financial Power Rules, 1978), but not specifically defined herein, will have the same meaning as defined in the Odisha General Financial Rules, Odisha Budget Manual, Odisha Treasury Code, Odisha Service Code, General Provident Fund (Odisha) Rules etc., as the case may be."

(4) Rule - 3 - Budgeting

The existing financial limit of Rs.50,000/- appearing in second para of Rule-3(1) has been enhanced to Rs.1,00,000/-.

(5) Rule-8-Creation, Extension & Permanency of temporary posts

Keeping in view the provision of Rule-10 of Odisha Government Rules of Business and the restrictions imposed by Finance Department for creation of posts, following provisions have been added to Rule - 8 (Creation, Extension & Permanency of temporary posts).

"Mere budget provision does not ipso facto confer any right on the Administrative Department for creation of post for which specific concurrence of Finance Department is to be obtained. ..Rule - 8(2)(i) "

Existing Rule 8(5) regarding creation of posts in Government Companies or Undertaking has been substituted after taking into account the latest revised scale of pay under Sixth Pay Commission, special dispensation allowed by Government in the Public Enterprises Department in the matter of delegation of power to the Board of Directors on re-organisation and restructuring etc. The various restrictions, stipulations and guidelines issued by Finance Department from time to time on creation of posts have been appropriately included in Rule - 8.

(6) Rule 9 - Re-appropriation

- a) In Sub-Rule (1) (xii) (h)(i) of Rule-9, the power of re-appropriation of the Secretaries Works, Rural Development, Water Resources, Energy, H&UD Departments is enhanced from Rs.2.00 lakh to Rs.60.00 lakh in each case.
- b) The existing power of Chief Engineers to sanction re-appropriation upto Rs.50,000/- in each case under Sub-Rule (1)(xii)(h)(ii) is deleted.

(7) Rule -11(A) – Investment of Share Capital

The existing limit of Rs.10.00 lakh has been enhanced to Rs.100.00 lakh for investment as equity capital in any statutory corporation or company fully owned by State Government and Rs.10.00 lakh per annum in place of Rs.1.00 lakh in case of other Corporate Bodies.

(8) Rule - 12 - Contract for purchase and works

The existing heading has been substituted as "Contract for Procurement of Goods, Engagement of Consultants and Outsourcing of Services."

The existing power of Heads of Department to execute contract and sanction expenditure on purchase upto Rs.500.00 lakhs by Heads of Department has been enhanced to Rs.750.00 lakhs.

Sanction of expenditure for procurement of goods and execution of contracts will be governed by F.D.O.M. No. Codes-27/2011-4939/F dated 13.02.2012 read with O.M.No.Codes-27/2011(Pt.)-25893/F., dated 12.07.2012 and O.M.No.27/2011(Pt.)-13290/F., dated 2.4.2013 on concession and special dispensation for purchase of goods from Local Micro & Small Enterprises etc.

Sanction of expenditure and approval for engagement of consultants and outsourcing of services would be governed by Finance Department O.M.No. Codes-27/11-42280/F., dt.26.9.2011 and OM No. Codes-27/11-42284/F., dt.26.9.2011 respectively.

No agreement for assistance from or technical collaboration with foreign Government/Agency shall be entered into without prior concurrence of Finance Department Rule -12(2).

The existing Rule-12(3) has been substituted elaborating constitution of Committees separately for procurement of goods, engagement of consultants and outsourcing of services.

(9) Rule -13 - Administrative Approval

This has been enhanced as indicated below.

(a) Powers of Heads of Departments other than the Member, Board of Revenue, RDC, PCCF, DG&IG of Police and other than those under Works, Water Resources, Energy, Rural Development and Housing & Urban Development Department in each case. ...Rule13(1)

	Items of work	Existing Extent of Power w.e.f. 08.06.2012	Revised Delegation now made
(i)	Rural Water Supply	Rs. 50,00,000/-	Rs. 1,00,00,000/-
(ii)	Communication incl. Culverts	Rs. 1,50,00,000/-	Rs. 2,50,00,000/-

(b) Powers of Member, Board of Revenue, RDC, PCCF, DG&IG of Police and Collector to accord administrative approval for electrical installation in each case for residential and non-residential buildings are as follows. ...Rule13(1)

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No. Codes-14/2006-18256/F; dt. 28.4.2006	Revised limit vide FD Notification No.FIN-code-Rule-0002-2012-22393/F; dt.8.6.2012 and further revision now made
(i)	Electrical Installation		
	(a) Non-Residential		
	Member, Board of Revenue, PCCF, DG & IG of Police	Rs.22,50,000/-	Rs.50,00,000/- w.e.f 8.6.2012 Now revised to Rs.75,00,000/-
	RDC	Rs.15,00,000/-	Rs.20,00,000/- w.e.f 8.6.2012 Now revised to Rs.50,00,000/-
	Collector	Rs.7,50,000/-	Rs.10,00,000/-w.e.f 8.6.2012 Now revised to Rs.20,00,000/-
	(b) Residential		
	Member, Board of Revenue, PCCF, DG & IG of Police	Rs.15,00,000/-	Rs.30,00,000/- w.e.f 8.6.2012 Now revised to Rs.50,00,000/-
	RDC	Rs.11,30,000/-	Rs.20,00,000/- w.e.f 8.6.2012
	Collector	Rs.5,60,000/-	Rs.10,00,000/-w.e.f 8.6.2012

Note - In case of both residential and non-residential buildings, the power of different authorities to accord administrative approval for electrical installation is the same as that for the sanitary and water supply installation. While in other cases, the same principles have been followed, the existing power to accord administrative approval for electrical installation in case of Member, Board of Revenue/P.C.C.F/D.G & I.G of Police, R.D.C and Collector is less than those for sanitary and water supply installation. This has now been rationalised as indicated above.

(c) Powers of Member, Board of Revenue, P.C.C.F, D.G&l.G. of Police, R.D.C and Collector in each case. ... Rule13(2)

	Items of work	Existing Extent of Power w.e.f. 08.06.2012	Revised Delegation now made
(i)	Rural Water Supply		
	Member, Board of Revenue, PCCF, DG & IG of Police	Rs.1,00,00,000/-	Rs.2,00,00,000/-
	RDC	Rs.50,00,000/-	Rs.1,00,00,000/-
	Collector	Rs.20,00,000/-	Rs.50,00,000/-
(ii)	Communication including Culverts		
	Member, Board of Revenue, PCCF, DG & IG of Police	Rs.2,00,00,000/-	Rs.5,00,00,000/-
	RDC	Rs.1,50,00,000/-	Rs.3,00,00,000/-
	Collector	Rs.1,00,00,000/-	Rs.2,00,00,000/-

(d) Powers of Administrative Departments other than the Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and ST & SC Development Departments to accord administrative approval are double the financial limits indicated for Heads of Departments under Sub-Rule(1) i.e. as indicated in (a) above.

...Rule 13(3)

(e) Powers of Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and ST & SC Development Departments. ...Rule13(4)

	Items of work	Existing Extent of Powers w.e.f. 08.06.2012	Revised Delegation now made
(i)	Communication, Irrigation, Public Health & Electricity	Rs.15,00,00,000/-	Rs.25,00,00,000/-
(ii)	Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	Rs.10,00,00,000/-	Rs.15,00,00,000/-

(f) Powers of different authorities in respect of projects financed under LTAP for KBK, AIBP, RIDF, EAP, Finance Commission, Modernisation and security related expenditure. ... Rule 13(5)

	Existing Extent of Powers w.e.f. 08.06.2012	Revised Delegation now made	Authority to whom power is delegated
LTAP for KBK, Schemes financed under AIBP, RIDF,	Rs.50.00 Cr.	Rs.100.00 Cr.	Administrative Dept..

	Existing Extent of Powers w.e.f. 08.06.2012	Revised Delegation now made	Authority to whom power is delegated
EAPs and Finance Commission			
LTAP Projects of KBK Districts	Rs.50.00 Cr.	Rs.75.00 Cr.	Chief Administrator
RLTAP Projects of KBK	Rs.10.00 Cr.	Rs.25.00 Cr.	Dy.Chief Administrator, KBK(RDC)
RLTAP Projects of KBK	Rs.2.00 Cr.	Rs.20.00 Cr.	Collectors of KBK District
Residential & Non-residential building under modernisation of Police Force (also incl. modernisation of Prison Admn. & Security related expenditure)	Rs.50.00 Cr.	Rs.50.00 Cr.	Home Department

(g) Powers of different authorities for projects financed under Backward District Initiative (BDI) of Rastriya Sam Vikas Yojana (RSVY)/Backward Region Grant Fund (BRGF)/Integrated Action Plan (IAP) for selected Tribal and Backward Districts. ... Rule 13(6)

	Existing Extent of Power w.e.f. 08.06.2012	Revised Delegation now made	Authority to whom power is delegated
BRGF/RSVY	Rs.50.00 Cr.	Rs.100.00 Cr.	Development Commissioner
BRGF/RSVY	Rs.10.00 Cr.	Rs.25.00 Cr.	RDC
BRGF/RSVY	Rs.2.00 Cr.	Rs.20.00 Cr.	Collectors of concerned Districts

(h) The Administrative Approval can be accorded 'by the Competent Authority only when there is budget provision of minimum 15% of the project cost. Tenders for these works can only be processed when there is budget provision of minimum 15% of the project cost.

However, in case of RIDF Projects this requirement is waived and the Department concerned would be allowed to accord administrative approval and to go ahead with tendering process after the project is recommended by the Regional Office of the NABARD. Before finalising the bids, Administrative Departments concerned are required to ensure that the required acquisition of land, forest & other regulatory clearances as well as shifting of utilities is substantially completed so that the contractors do not face hindrances afterwards. (FD OM No.RIDF-21/09- 1316/F, dt.17.1.2010).

Similarly, in case of works/projects for which firm funding arrangement has been made with the Government of India (including the award under the Finance Commission and any other scheme approved by Government of India) and external donor/funding agencies, the required minimum budget provision of 15% of the project cost may not be insisted upon while according administrative approval by the competent authority in view of the time bound nature of the work/project.

(10) Rule - 15 - Power to Write off of losses

The amendment notified in FD Notification No.FIN-COD-RULE-0002-2012- 28648/F., dt.6.8.2012 regarding write off losses and No.Codes-25/2001-54813/F., dt.8.11.2001 regarding sanction of remission/write off cess, sariat as miscellaneous revenue in appropriate cases due to natural calamities in the State which caused crop loss of more than 50% have been incorporated and accordingly, the Rule - 15 has been substituted which includes a new sub-rule 5 i.e. Rule -15(5).

(11) Rule - 16 - Local purchase of stationary

(i) The amendments made by FD Notification No.FIN-ES3-BT-0021-2012- 42148/F., dt.28.12.2012 have been incorporated and the procedure outlined therein shall be followed for purchase of local stationary w.e.f. 1.4.2013.

Henceforward, the power to sanction expenditure on purchase of stationery by the Administrative Department, Heads of Departments and other Sub- ordinate offices will be as follows:

Authority	Extent of Powers to sanction purchase of stationeries per annum, each case (Recurring)	<u>Remark</u> Existing power to sanction contingent expenditure per annum each case under Rule 10 and 20 w.e.f. 8.6.2012 (Recurring)
Administrative Department	Full Power	Full Power
Member, Board of Revenue / DG & IG of Police / PCCF	Rs.25.00 lakh	Rs.20.00 lakh
Heads of Department / RDC	Rs.15.00 lakh	Rs.10.00 lakh
Collector	Rs.10.00 lakh	Rs.5.00 lakh
Heads of Sub-ordinate Officers in the rank of Sr. Class-I & above. (Group – “A” Officers)	Rs.2.00 lakh	Rs.1.00 lakh
Heads of Sub-ordinate Officers in the rank of Jr. Class-I (Group – “A” Officers)	Rs.1.50 lakh	Rs.0.75 lakh

Authority	Extent of Powers to sanction purchase of stationeries per annum, each case (Recurring)	<u>Remark</u> Existing power to sanction contingent expenditure per annum each case under Rule 10 and 20 w.e.f. 8.6.2012 (Recurring)
Heads of Sub-ordinate Officers in the rank of Class-II (Group – “B” Officers)	Rs.0.75 lakh	Rs.0.30 lakh

An illustrative list of stationery articles is at Appendix - 8.2 of the Revised Delegation of Financial Power Rules, 1978 (updated as on date) for guidance.

(12) Rule -17 - Expenditure sanction

(a) The existing sub-rule (d) regarding expenditure on Works/Projects has been substituted.

(b) The existing Sub-Rule (e) (i) of Rule 17 is amended by replacing the existing entry "Contingent expenses exceeding Rs.1.00 lakhs" by "Contingent expenses exceeding Rs.10.00 lakh" and adding Note-1 and Note-2 as Explanatory Note to explain the terms sanction of expenditure and allotment of funds.

Note-1. While sanction of expenditure of a scheme/project conveys total budgetary allocation under different units of appropriation for the relevant financial year, allotment of budgetary allocation indicates DDO-wise allotment under different units of appropriation out of the total budgetary allocation so sanctioned.

Note-2. When allotment is placed at the disposal of the DDO/ Head of the Office/Head of the Department under unit of appropriation "Other Contingencies", "R.R.T." etc. specific sanction order for incurring expenditure under those units of appropriation is necessary under Rule-10 read with Annexure-C or Rule-20 read with Annexure-D of the Delegation of Financial Powers Rules, 1978 as the case may be."

(13) Rule -17-A

A new Sub-Rule, namely, 17-A is added to provide for appraisal and approval of the new schemes as indicated below :-

"17-A Appraisal/approval of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered and revised cost estimates of the projects/schemes."

The guidelines and stipulations contained in F .D. Notification No. Codes-27/11(Pt)- 1068/F dated 10/01/2013 have been incorporated under Rule 17-A. The financial limit for appraisal and approval of the new schemes inter-alia is indicated below:-

Sl. No.	Financial Limit	Appraisal Forum	Authority for Approval
1.	Upto Rs.5.00 Cr. under State Plan	Concerned Administrative Department in consultation with the Financial Advisor of the Administrative Department.	Minister in-charge of the Administrative Department. (Upto Rs.100.00 Cr. both under Plan and Non-Plan)
2.	Above Rs.5.00 Cr. & upto Rs.25.00 Cr. under State Plan	Standing Finance Committee of the Administrative Department under the Chairmanship of Secretary concerned with Financial Advisor as convenor, Special Secretary / Additional Secretary / Joint Secretary in-charge of the scheme concerned in the Department, concerned Heads of Department, representative of Finance Department, Planning & Coordination Department and representative of related Department, if required.	Minister in-charge of the Administrative Department (Upto Rs.100.00 Cr. both under Plan and Non-Plan)
3.	(a) All Non-[plan schemes irrespective of the cost	Expenditure Finance Committee (EFC) headed by Secretary, Finance and consisting of Secretary and Financial Advisor of the Administrative Department, concerned Heads of Department, Special Secretary / Additional Secretary, Planning &	(a) upto Rs.100.00 Cr. both under Plan and Non-Plan- Minister-in-charge of the concerned Administrative Department
	(b) State Plan Scheme costing more than Rs.25.00 Cr.	Coordination Department, representative of the line Department not below the rank of Additional Secretary and Special Secretary / Additional Secretary / Joint Secretary / Deputy Secretary of Finance Department in-charge of Resources / Expenditure Control Branch, Financial Advisor of the Administrative Department will be Member-Convenor	(b) Above Rs.100.00 Cr. and upto Rs.250.00 Cr. both under Plan and Non-Plan-Chief Minister. (c) Above Rs.250.00 Cr both under Plan and Non-plan- Cabinet

(14) Rule - 19 - Trading Operation -

The existing proviso under Rule 19(c) is amended by enhancing the existing financial limit of Rs.2.00 lakh to Rs.10.00 lakh. The said provision now reads as under.

"Provided, however, that a proposal under clause (a) or (b) may not be referred to the Finance Department for concurrence if the value of the transaction in each case is below Rs.10.00 lakh."

(15) Rule 22 - Financial Adviser

Keeping in view various roles, the Financial Advisers attached to the Administrative Department, Heads of Departments and other offices are required to play in the present day context of financial administration, the role of Financial Advisers has been enlarged and re-defined. The Financial Advisers include Assistant Financial Advisers, Financial Advisers-cum-Chief Accounts Officer, Accounts Officer as the case may be. Accordingly, the existing Rule 22 is substituted as under :-

22. (a) Financial Advisers/Assistant Financial advisers have been posted to assist Administrative Departments in Budget formulation, scrutiny of projects and programme, and for post-Budget vigilance to ensure that there are neither considerable shortfall in expenditure nor unforeseen excess for which provision has not been made in the original Budget or in the revised estimates. Close association of the Financial Adviser with the formulation and implementation of programmes involving expenditure will facilitate more effective discharge of the Financial Adviser's responsibility. It is cardinal to the working of the schemes from the initial stage. The Financial Adviser will also be responsible for preparation of the Department's Performance Budget, Outcome Budget, Cash Management System, On-line distribution of budgetary allocation and On-line compilation of Budget and monitoring of the progress of collection of revenues and other Government dues. Maintenance of an efficient accounting system is essential for the purpose.

(b) The Financial Adviser shall be consulted in the matter of exercise of powers delegated under these rules. In all such cases where the Secretary of the Administrative Department proposes to over-rule the advice of the Financial Adviser reference may be made to the Finance Department.

(c) The duties and responsibilities of the Financial Adviser/Assistant Financial Advisers are defined and detailed in Annexure-E. The Financial Advisers should not be saddled with pure administrative functions and items of work of miscellaneous and routine nature e.g. functions of Drawing & Disbursing Officer* as that may hamper in due discharge of the duties and responsibilities specially entrusted to them. The Financial Advisers and Chief Accounts Officers/Accounts Officers

attached to the Heads of Departments and other officers shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/Assistant Financial Advisers attached to the Departments.

*Finance Department Circular No. OFS-II(S)-58/11-26048(225)/F., dt. 6th June, 2011 has specifically banned entrusting duties of Drawing & Disbursing Officer to the FAs/AFAs/Accounts Officers. (Appendix- 11.1)

(d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/ Assistant Financial Adviser in terms of the clarification issued by Finance Department in their Memorandum No.Codes-33/2004-251/F., dt.2.1.2004 (See Appendix - 11.2)

(16) Annexure-A read with Rule-8-Creation of posts:

This has been modified, revised and updated keeping in view the restrictions imposed by Finance Department vide FD OM No.Bt.1-9/2001-10954/F dt.14.3.2001 on austerity measures and Resolution NO.FIN-BUD5-MISC-0009-2012-31715/F. dt.4.9.2012 on conferment of temporary status to Casual/Daily Wage Labourers engaged prior to 12.4.1993.

(17) Annexure - B read with Rule-8 -

Regarding Annual Establishment Review :-

(i) Finance Department Resolution No.Codes-31/97-199/F, dated the 3rd January, 2000 on "Simplification of procedure for extension of temporary posts under regular establishment and annual review of establishments as per prescribed time schedule" has been updated vide FD Resolution No.Codes-27/2011(Pt.)-3602/F., dated 6.2.2013.

(ii) In the aforesaid Resolution Annexure-B has been updated based on the Revised Scale of Pay applicable for State Government employees, All India Service Officers, Judicial Officers and various other categories of State Government employees including employees drawing salary as per pay scale recommended by UGC/AICTE and as adopted by the State Government.

(iii) The prescribed time schedule for submission of information pertaining to Annual Establishment Review by electronic means through iOTMS (Integrated Odisha Treasury Management System) is summarised below :-

Sl. No.	The authority who would furnish information	The authority to whom the information is to be submitted	Time-line fixed for submission	The month for which Pay Bill is not to be accepted in case of default in submission of information
(1)	(2)	(3)	(4)	(5)
1	<p>(a) The DDO of the Head of the Office in respect of own Establishment</p> <p>(b) DDO of the Heads of Department in respect of own Establishment including attached offices, if any.</p> <p>(c) DDO of the Administrative Department in respect of respective own Establishment incl. attached offices, if any</p> <p>(In Schedule-I, I-A & IV vide Para-3 of the FD Resolution dated 6.2.2013)</p>	<p>(a) Heads of Department</p> <p>(b) Head of Department</p> <p>(c) The Secretary of the Department</p>	By end of January	For February
2	The DDO for the Grantee Institutions to the grant-in-aid sanctioning authorities in Scheduled I-B.	<p>i) The Head of the Department from January whom Grant-in-Aid is received without intervention of Administrative Department.</p> <p>(ii) The concerned Administrative Department from whom Grant-in-Aid is received directly (does not include those received from Head of the Deptt. as in (i) above.</p>	By end of January	No release of salary of the month of February onwards in case of default.
3.	<p><u>Heads of Department</u></p> <p>Consolidated information of Sub-ordinate offices, own Establishment including attached offices, if any, and Grant-in-aid institutions</p>	Administrative Department	By end of February	For March

Sl. No.	The authority who would furnish information	The authority to whom the information is to be submitted	Time-line fixed for submission	The month for which Pay Bill is not to be accepted in case of default in submission of information
	receiving Grant-in-Aid directly (In Schedule-II, II-A, II-B & IV vide Para-4 of the FD Resolution dated 6.2.2013)			
4.	<u>The Administrative Department</u> Consolidated information of Sub-ordinate offices, Heads of Department, own Establishment including attached offices and Grant-in-Aid Institutions (In Schedule-III, III-A, III-B, III-C, III-D & IV vide Para 5 of the FD Resolution dated 6.2.2013)	Finance Department	By end of March	April
5.	<u>Treasury Branch of Finance Department</u> Consolidated information of all Departments including that of Finance Department (in Schedule-III, III-A, III-B, III-C, III-D & IV vide Para-10 of the FD Resolution dated 6.2.2013)	The concerned Budget Expenditure Branch, Finance Commission Branch etc. of Finance Department	By end of May	

(18) Annexure - C read with Rule-10 –

Regarding sanction of Contingent and other items of Expenditure by Administrative Department and Heads of Department:

The items revised and modified in Annexure-C is indicated below:-

The existing limit of Rs.125/- per month for conveyance hire charges (Sl.No.2) is enhanced to Rs.500/- per month. For Fixtures and Furniture (Sl.No.3) the existing limit Rs.50,000/-is enhanced to Rs.5.00 lakh. For Freight, demurrage (Sl.No.4) the existing limit upto Rs.5,000/-is enhanced to Rs.25,000/-.

For Hire of Office furniture (Sl.No.5) the existing limit Rs.5,000/- is enhanced to Rs.10,000/- per annum. For Reimbursement of legal expenditure [Sl.No.7(2)] incurred by Government servant the limit is enhanced from Rs.20,000/- to Rs.1.00 lakh in case of Heads of Departments, from Rs.10,000/- to Rs.50,000/- in case of Collector.

For payment of decretal dues [SLNo.7(4)] by Heads of Departments the limit is enhanced from Rs.1.00lakh to Rs.5.00 lakh. In case of Motor Vehicles (Sl. No.8) restriction imposed by Finance Department on purchase, OM dt.29.9.2012 regulating hiring of vehicles for offices under the State Government have been incorporated and accordingly the said entry has been revised and modified.

The existing (Sl.No.9) "Municipal Rates & Taxes" is replaced as under:-

"9. Municipal rates and taxes, water tax and electricity charges - The Administrative Department/Heads of Department and Head of the Office will have full power to sanction expenditure on Municipal rates and taxes, water tax and electricity charges in respect of their own establishments for which adequate budget provision should be ensured by the concerned authorities in consultation with Finance Department. Payment of Municipal Rates and Taxes, Water Tax and Electricity charges should be made strictly in time in order to avail the rebate/concession, wherever offered/permitted. In case, payment is not made in time and consequently, Delayed Payment Surcharge (DPS) is required to be paid, such additional expenditure towards DPS shall be the personal liability of the concerned Drawing & Disbursing Officer of the Administrative Department, Heads of Department and Head of the Office, as the case may be, responsible to ensure timely payment. The Administrative Department, Heads of Department and Head of the Office have full powers to purchase pre-paid electricity Card/Meter from the Distribution Companies for advance payment of electricity charges which would be adjusted against the actual consumption. Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter-4 of the Orissa Public Works Department Code and Government instructions issued from time to time."

The existing financial limit of not exceeding Rs.25,000/-for petty works and repair (Sl. No.10) is enhanced to not exceeding Rs.1.00 lakh. The existing stipulation of construction and repair exceeding Rs.25,000/- (Sl. No.10) being treated as works expenditure is revised to exceeding Rs.1.00 lakh. Without obtaining Fair Rent Certificate [Sl. No.15(2)] the existing limit of monthly rent for hiring accommodation is enhanced

from Rs.5,000/ to Rs.12,000/- in urban areas and from Rs.2,500/- to Rs.6,000/- per month in rural areas.

For hiring accommodation [SI.No.15(3)] existing limit to sanction rent upto 10% of the Fair Rent is enhanced to 20%. Hiring of accommodation outside the State [SI.No.15(7)] would require prior concurrence of Finance Department and approval of the Chief Minister.

The existing limit for sanction of rent for hired accommodation (with Fair Rent Certificate) [SI. No. 15(8)] for Heads of Department is enhanced from Rs.2.00 lakh to Rs.12.00 lakh per annum, for Revenue Divisional Commissioner from Rs.15,000/- to Rs.50,000/- per month for storage of food-grains. Specific prior approval of Finance Department is made mandatory before according any sanction by the Administrative Department for Contingent paid staff (SI. No.16).

"17. Local purchase of stationery is allowed w.e.f. 1.4.2013 in terms of Finance Deptt. No. FIN-ES3-BT-0021-2012-42148/F., dated 28.12.2012. Local purchase of stationery for office use is to be regulated as per the provisions contained under Rule-16 read with Appendix - 8.1 and 8.2."

The existing entry "Installation of Telephone (SI.No.20)" is expanded to include Fax, Mobile and Internet facility. Sanction of installation would be guided by Commerce Department Circular Dt.5.5.2003 read with dt.18.2.2010. Payment of rental dues for telephone charges, mobile, inter-net charges would be subject to ceiling prescribed by Finance Department/Commerce & Transport Department from time to time.

The existing entry (SI.No.22) "Typewriter" has been revised as "Typewriter/Computer/Laptop". Further purchase of Typewriter is banned. Adequate functional justification for purchase of Laptop should be ensured and in all cases sanction of the Secretary of the Administrative Department should be obtained. Laptop issued to the concerned officer would remain as Government property.

Procedure/guidelines prescribed by IT Deptt. vide their Resolution No.IT-IV-37/2008- 2185/IT, dt.3.6.2008 read with Resolution No.3345-IT-VI-II/2009-IT, dt.30.12.2009 (Appendix-3.5 & 3.4) as amended from time to time read with guidelines issued, if any, by Finance Department shall be followed for purchase of Computer Hardware and Laptop.

Duplicator (Sl. No.24)- omitted.

Purchase of instruments, minor equipment and apparatus – the existing financial limit of Rs.50,000/- is enhanced to Rs.1.00 lakh per annum.

Payment of Custom Duty (Sl.No.26) the existing limit of Rs.1.00 lakh is enhanced to Rs.2.00 lakh in each case for Heads of Departments.

Sanction of expenditure on lunch/ dinner/ entertainment (Sl.No.27) is enhanced from Rs.3.75 lakh to Rs.7.50 lakh per annum.

The existing entry purchase of plain paper copier (Sl.No.30) is substituted as plain paper copier/Xerox Machine/Scanner. Now the Administrative Department can purchase more than one Plain paper Copier/Xerox Machine/Scanner for the Department. HOD may sanction not more than two Plain Paper Copier/Xerox Machine/Scanner for his/her own office.

Sl. No. 32(d) has been added as follows for compensation to the victims. Compensation to the victims who have suffered loss or injury as a result of the crime and require rehabilitation.

The sanction of compensation to the victims shall be regulated as per Home Department Notification No. CP/CR-07/12-27466 dated 12.07.2013 read with Notification No. CP/CR-07/12-49915/C&HR dated 27.12.2012 (Appendix-3.17 & 3.18).

Sanction of expenditure on official entertainment (Sl.No.33) is enhanced from Rs.12,500/- per annum to Rs.50,000/-. Member, Board of Revenue is added to the existing provision for Secretaries to Government and Special Relief Commissioner.

(19) Annexure -D read with Rule - 20

Regarding sanction of Contingent and other items of Expenditure by the Sub-ordinate authorities :-

The items revised and modified in Annexure-D is indicated below :-

The existing limit of Rs.10,000 per annum for purchase of fixture and furniture (repairs) (Sl.No.5) is enhanced to Rs.30,000.

The existing limit for Freight charges (Sl.No.6) is increased from Rs.5,000 to Rs.10,000 in each case. The existing limit for Demurrage and Wharf age charges (Sl.No.7) is increased from Rs. 2,500/- to Rs.5,000 in each case.

The existing limit for purchase of instruments and minor equipment and apparatus (SL. No. 9) is enhanced from to Rs.10,000/- to Rs.20,000/- in each case. The existing entry Municipal Rates and Taxes (Sl.No.11) is substituted as "Municipal Rates, Taxes, Water Tax and Electricity Charges".

The stipulation is modified as under:-

"Payment should be made strictly in time in order to avail the rebate/ concession, wherever offered/ permitted. In case payment is not made in time and consequently surcharge is required to be paid such additional expenditure towards surcharge shall be the personal liability of the concerned Head of Office/Drawing and Disbursing officer".

The Administrative Department, Heads of Department and Head of the Office have full powers to purchase pre-paid electricity Card/Meter from the Distribution Companies for advance payment of electricity charges which would be adjusted against the actual consumption.

The existing entry "Call charges including Trunk Calls" vide Sl.No.13(ii) is substituted as under:

"Call charges including Trunk Calls and Mobile and Internet facility to the entitled functionaries as specified in Commerce Department Circular No.Tel17/03-3377/Com. Dt.S.S.2003 (Appendix-3.3) and No.Gen-II-Tel-21/2010-1177/Com. dt.18.2.10" (Appendix-3.2). The existing limit is enhanced from Rs.15,000 per annum to "Full Power", i.e. restriction removed.

Full Power to be exercised subject to the norms prescribed by Commerce Department and Finance Department, if any, from time-to-time. For non-official publications (Sl.No.14), the existing financial limit of Rs.1250/- per annum is enhanced to Rs.10,000/- per annum.

The existing entry "Purchase of Typewriter" vide Sl. No.15 is substituted as "Purchase of Typewriter/ Computers". The existing restrictions/ conditions are substituted as under:-

"Purchase of new typewriters shall not be made. Typewriters should be gradually substituted by Desktop Computers with Printers. Procedure/ Guidelines prescribed by Information Technology Department and/ or Finance Department from time-to- time shall be followed for purchase of computers and printers."

The financial limit for "Hiring of accommodation for storage of food grains by Collectors" (Sl.No.19) is enhanced from Rs.10,000/-per month to Rs.15,000/-per month.

(20) Annexure - E read with Rule - 22

Based on the latest developments in the area of public financial management and the need to involve the Financial Advisors right from the conception to implementation of the plans and programmes, the role of Financial Advisors has been redefined by adding an introductory note and the existing list of duties and responsibilities have been enlarged and re-defined.

4. The 5th edition of Delegation of Financial Powers Rules, 1978 as corrected up to August,2000 was reprinted and published in September,2000.The amendments/modifications made from time to time and the amendments/revisions as indicated in Para-3 have been duly incorporated in the revised edition (Sixth Edition) now being reprinted. In these amendments certain provisions have also been elaborated and re-defined to make it self-explanatory and to avoid ambiguity. Further, various Notifications/Office Memoranda/Resolutions and instructions issued by Government from time to time, relevant provisions of O.G.F.R. and Treasury Code, where-ever referred to in the Rule, have been compiled and shown as Appendix in order to help the authorities at different levels to expedite decision making for implementation of various plans and programmes.

5. The revisions/amendments incorporated in this Office Memorandum are deemed to have come into force from the date of issue of such Notifications/Resolutions/Office Memorandum/Instructions issued by Finance Department or the date otherwise specifically mentioned there-in. The amendments now made as outlined in Para-3(1) to Para-3(20) shall come into force with effect from the date of issue of this memorandum. The re-printed version of the Delegation of Financial Powers Rules, 1978 as amended/revised up-to-date (Sixth Edition) is being made available in the Finance Department website (www.odisha.gov.in/finance/index.htm).Printed copies would also be made available in due course for official circulation.

By order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

Bhubaneswar, dated **24.08.2013**

No. FIN-COD-RULE-0004/2013-**27536**/F., The Governor of Odisha has been pleased to order that the following amendment shall be made in the Odisha General Financial Rules, Vol. -I namely :-

AMENDMENT

Below the existing Note-3 Under Rule -2 (ix-a) of O.G.F.R Vol.-I, the following shall be inserted namely,

“Note-4 – The Principals of 37 (+2) Aided Colleges may be declared as Drawing and Disbursing Officer in respect of drawal of GIA salary bills of their establishment by the respective Administrative Department”.

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

Sd/-

Addl. Chief Secretary to Government

**MATTERS RELATING TO
ODISHA SERVICE CODE**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. **14867**/F., dated the **17th April, 2013**
CS-II-ALW-002-2013

Sub: **Revision of conveyance allowance for blind and physically handicapped State Government employees.**

The conveyance allowance payable to the Blind and Physically handicapped persons serving under the State Government was revised at a flat rate of Rs.150/- per month in Finance Department Office Memorandum NO.8145-CSII-45/98-F dated the 5th March 1999. Revision of the rate of conveyance allowance was under consideration of Government for some time past. After careful consideration, the State Government have now decided to revise the existing rate of conveyance allowance for Blind and physically handicapped State Government employees to a flat rate of Rs.350/- (Rupees three hundred and fifty only) per month effective from the 1st April 2013.

2. All other terms and conditions as laid down in F.D.O.M.NO.8145-CS-II-45/98-F dt. 5.3.1999 remain unaltered.

Sd/-
(D.K. SINGH)
Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No.**15668**/F., Bhubaneswar, dated the **26th April, 2013**
PCC-(A)-66/2011(Pt.)

Sub: **Promotional prospect of Drivers serving under Government establishments other than State Guest House and Police Organization.**

Consequent upon introduction of time bound advancement scale of pay, vide Finance Department's Resolution No.PCC-10/1994-20561/F dated 04.06.1994, promotional posts of drivers were withdrawn vide Finance Department O.M. No. CS-I-9/95-28317/F dated 18.07.1995. It has been brought to the notice of the Government that in the absence of a promotional cadre, reasonable career advancement opportunities is not available for the drivers notwithstanding the recent introduction of the RACP scheme.

2. After due consideration of all the aspects, it has been decided to re-introduce the post of senior drivers as a promotional post for the drivers. Twenty five percent of the posts in the establishments having four or more drivers may be upgraded to the post of senior driver in PB-1 with Grade Pay of Rs.2200/-. For fractions of more than fifty percent, the next higher number would be considered for up-gradation to senior driver. These posts will be created after observing the prescribed procedure.

3. All the drivers in the establishments having less than four posts (other than the State Guest House and State Police Organization) will however be entitled to the benefit of RACP treating it as a cadre having promotional avenue to the post of senior driver.

4. This will come into force with effect from 01.01.2013.

Sd/-
(D.K. SINGH)
Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

RESOLUTION

No. **15952**/F., Bhubaneswar, dated the **29th April, 2013**
PEN-75/2013

Sub: Enhancement of retirement age of allopathy doctors serving in the State Government Medical Colleges of Odisha.

As per Rule 71(a) of the Odisha Service Code, a Government servant shall retire in the afternoon of the last day of the month in which he completes the age of 58 years. It has been provided there-under that allopathy medical officers belonging to both periphery and teaching cadre under the Health and Family Welfare Department as well as allopathy medical officers belonging to the Orissa State Insurance Medical Service cadre shall be retained in the service upto the age of 60 years.

Shortage of doctors is a major constraint affecting delivery of the desired level of health care to the citizens of the State. In order to mitigate this problem, State Government is in the process of expanding the intake capacity of the Government Medical Colleges. However expansion of the intake capacity of the Government Medical Colleges necessitates adequate provision of senior and experienced faculties. It is observed that a large number of senior and experienced faculties are retiring on attaining the superannuation age of 60 years. Keeping in view the programme of expansion of medical education in the State, Government, after due consideration, has decided to enhance the retirement age on superannuation of allopathy doctors serving in the Government medical colleges of from 60(sixty) to 65(sixty five) years.

Relevant provisions under Rule 71 of the Odisha Service Code and the earlier notification of the Finance Department NO.55407/F dated 31.12.2003 in this connection shall be deemed to have been modified accordingly to the above extent. The above amendment shall come into force with immediate effect.

By Order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary (Finance)

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **16400 (256)/F.**, Dt. **02.05.2013**
PCC(A)-66//2011 (Pt.)

To

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

Sub: **Clarification relating to career progression of drivers.**

Government in Finance Department had issued Office Memorandum No.15668/F, dt.26.4.13 wherein the promotional prospect of drivers has been provided. As per the said O.M., the drivers have a line of promotion as senior driver. It is also mentioned therein that, 25% of posts in establishments having 4 or more posts of driver are upgraded to senior driver.

It has been represented by the Odisha Motor Karmachari Association, that clarification be given with respect to financial upgradation under Revised Assured Career Progression (RACP) in the post-FDOM dt.26.4.13 scenario. In this context, the following clarifications are now issued.

Question	Clarification
What will be the Grade Pay (GP) of drivers who have completed 10/20/30 years of service since the entry stage in view of FDOM dt. 26.04.2013.	<p>At the entry stage, the GP of driver is Rs.1900. After completion of 10 years, they are entitled for GP Rs.2200 with effect from 01.01.2013.</p> <p>If “A” has completed 10 years of service on 30.11.2012, he is entitled for GP of Rs.2200 w.e.f. 01.01.2013.</p> <p>If “B” has completed 20 years of service on 28.2.13, he is entitled for GP of Rs.2200 w.e.f. 01.01.13 and GP of Rs.2400 w.e.f. 01.3.13.</p> <p>If “C” has completed 30 years of service on 29.03.13, he is entitled for GP of Rs.2400 w.e.f. 01.01.2013 and GP of Rs.2800 w.e.f. 30.3.13.</p>

Question	Clarification
If "X" is receiving TBA Scale of pay with GP Rs.2000 and has completed 19 years of service by 31.01.13, what will be his GP after FDOM dt. 26.4.13.	"X" is entitled for GP of Rs.2200 with effect from dt. 01.01.13.
If "Z" is receiving TBA scale with GP Rs.2000 and has completed 20 years of service on 20.2.13, what will be his GP after FDOM 26.4.13 and how the pay will be fixed.	"Z" is entitled for a GP of Rs.2200 w.e.f. 01.01.13 and GP Rs.2400 w.e.f. 21.2.13. His pay will not be fixed u/r. 13 of ORSP Rules, 2008 w.e.f. 01.01.2013 but will be fixed under the said rule w.e.f. 21.2.13.
In an establishment, there are 5 posts of driver. All the incumbents have completed 10 years of service before 01.01.13. What will be their GP after FDOM dt.26.4.13.	All the incumbents will be entitled for GP of Rs.2200/- w.e.f. 01.01.13. The establishment may promote one of the drivers to the post of senior driver after due upgradation as per prescribed procedure.
"R" is receiving TBA scale of pay with The GP will change to Rs.2400 w.e.f. GP Rs.2000. He has also availed 2nd ACP on completion of 25 years of service in the single grade w.e.f 22.10.12. He is promoted to the post of senior driver on 29.4.13 and joined on the same date in the afternoon. How is grade pay will change and his pay will be fixed.	<p>The GP will change to Rs.2400 w.e.f. 01.01.2013 but the pay will not be fixed u/r. 13 of ORSP Rules, 2008. There will be no further change of GP on promotion and it will continue at Rs.2400. There will also be no further fixation.</p> <p>However on completion of 30 years of service, he will get GP of Rs.2800 with the benefit of fixation of pay from that date.</p>

Sd/-
(D.K. Singh)
Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

CORRIGENDUM

No. **18736** / F., Bhubaneswar, dated the **25th May 2013**
Pen-75/2013

Sub: **Enhancement of retirement age on superannuation of
Allopathy Doctors serving in Medical colleges of Odisha.**

In Finance Department Resolution No. 15952/F dated 29.4.2013, at para-2; in place of "Government after due consideration has decided to enhance the retirement age on superannuation of Allopathy Doctors serving in the Government Medical colleges of from 60 (sixty) to 65 (sixty-five) years." may be read as : "Government after due consideration has decided to enhance the retirement age on superannuation of the Government medical college teachers belonging to OMES cadre of Odisha from 60 (sixty) to 65 (sixty-five) years."

By Order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Govt.

**MATTERS RELATING TO
OFS AND OTAS**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **21630 (230)/F.**, Dt. **25.06.2013**
FIN-WM-ACCT-0001/2012

From

Shri J.K. Mohapatra, IAS
Additional Chief Secretary to Govt.

To

**Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to all Departments of Government/
All Heads of Department**

Sub: **Operational procedure for e-Filing of TDS by the Drawing and Disbursing Officers (DDOs).**

Sir,

I am directed to say that the CBDT circular issued by the Central Board of Direct Taxes stipulate that all deductors i.e. the authorities deducting the Tax (employers in case of salary income) are required to file quarterly statement of Tax Deduction at Source (TDS) in Form-24Q. It is now mandatory for all Government deductors to file the quarterly statement in Form-24Q in electronic format. In case of delay in filing of the return, penalty is liveable as per the provisions of the Income Tax Act and Rules framed thereunder.

2. At present most of the DDOs of the State Government Establishments are filing the quarterly return in Form-24Q, 26Q & 27Q mostly with the help of Tax Returns Preparation Centres (TRPC) or the TIN Facilitation Centres. The DDOs are submitting the calculation sheets and manually prepared certificate of deductions of Income Tax at source in Form 16 to the TIN Facilitation Centres or the TRPC who file the quarterly returns on behalf of the DDO in the authorized portal of Income Tax Department available at www.incometaxindia.gov.in or <https://www.tin-nsdl.com> on payment of service charges.

3. The above process suffers from the following short comings.

i. The TIN Facilitation Centres or TRPC, at times, do not file the returns in time for which the DDOs are penalized.

ii. Heavy penalties have been imposed on the DDOs which are either to be borne by the Government or may have to be recovered from the DDOs in case of negligence to file return in time.

iii. There are instances of data entry errors at the level of TRPC or TIN Facilitation Centre from the manually prepared Form 16 statements for which the taxpayers do not get the credit of the tax paid on their behalf. There is no scope on the part of the DDOs to rectify the return filed through TRPC/TIN Facilitation Centre. Hence, their claim for refund is not processed in time by the Income Tax Department.

iv. Duplication of the data entry work from the Form 16 at the end of the Tin Facilitation Centres which is also not error free.

4. In order to overcome the above difficulties, it has been decided that the DDOs would henceforward be required to file the quarterly returns electronically by using Digital Signature Certificate (DSC) directly in the website of NSDL at <https://www.tin-nsdl.com>. The DDOs of Finance Department and Directorate of Treasuries have been filing quarterly returns using the DSC. The detail operational procedure for filing the electronic returns with Digital Signature by the DDOs is given in Annexure-I. In case of difficulty they can seek the advice or handholding support from the nearest TIN Facilitation Centre on payment of service charges which may be met out of the provision available under the detailed head - "*08001-Office Expenses*" and object head - "*506-Other Contingencies*". Similarly the cost of obtaining Digital Signature Certificate and cost of uploading the e-TDS in the NSDL portal, of any is to be met out of the said provision.

5. Necessary instructions may be issued to the DDOs under your jurisdiction to complete the process of procurement of the DSC by August, 2013 so as to file e-TDS returns for the 2nd quarter of the current financial year by using their Digital Signature Certificate in the NSDL portal.

Yours faithfully

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

Operational Procedure

Pre-requisites for Online filing of e-TDS:

The DDOs who possess a valid reformatted 10 digit TAN No. can upload the electronic statement containing the e- TDS returns in 24Q, 26Q and 27Q in the authorized website of National Security Depository Limited (NSDL).

The DDOs have to register themselves online as an organization in the NSDL portal.

The DDOs need to have Digital Signature Certificate (DSC) in the category of Class-I or Class-III from any of the Certifying Authority specified by the NSDL.

Procedure for obtaining the Digital Signature Certificate (DSC):

The DCS can be procured from the Certifying Authorities (CA) / Sub-Certifying Authorities. The list of such Certifying Authorities as recommended by NSDL in their portal are as follows:
Tata Consultancy Services (TCS)

Institute of Development & Research in Banking Technology (IDRBT)
Safes crypt Mahanagar Telephone Nigam Limited (MTNL) e-Mudhra (n) Code Solutions

Apart from the above Certifying Authorities. the DDOs can also obtain DSC from National informatics Centre (NIC).

Process of obtaining the DSC:

To obtain the DSC, the DDOs have to download the application request form from the website of the respective Certifying Authorities.

Two recent Passport photograph have to be pasted in the application form and all the particulars are to be filled up in the form as required.

The form is to be submitted in duplicate. The DSC specification of the Government Offices are as follows:

Class of Certificate Required: Class 11

Certificate Type : Individual (Signing)

Certificate Validity : as mentioned in the application form

Once the particulars are filled up, the form has to be forwarded by the Head of Office of the respective DDOs to the Certifying Authority.

The form has to be submitted along with the draft or cheque towards the cost of the media or otherwise as would be required by the Certifying Authority.

For the convenience of the DDOs, the indicative charges for supplying the DSC by different Certifying Authorities is enclosed in the Annexure-II.

The charges will include the cost of medium (a UBS token which is a onetime cost), the cost of issuance of DSC and the renewal cost after the period of validity. The DDOs required to obtain DSCs are free to procure the same from anyone of the approved Certification Agencies as per the web site. The issuance costs in respect of each Agency vary and are market driven.

Process of Installation & Activation of DSC:

1. The user ID and Password to be used by the DDOs and installation and operation of DSC is clearly communicated through the e-mail address mentioned in the application form. The DDOs are therefore supposed have their E-mail address and mention the same in the request application form to obtain the DSC.

The public key is to be downloaded from the portal of the Certifying Authorities.

For initialization of the USB media and downloading the public key from the Certifying Authority website; the DDO applicant will log into the authorized website by using the user ID and Password receive by him in his mail and change the password. DDO will have to initialize the media (USB I-Key) or CD and download the public key from the site into the media.

In this process the user may also take the help of the authorized representative of the Certifying Authority in writing the public key into the media. The help of the District Information Officer may also be taken for writing the public key in the media.

Once the public key is written successfully in the media, the Certifying Authority will provide the private key (of the key pair) for download as per their prescribed procedure.

The applicant will also receive an activation key in his e-mail as mentioned in the application form.

On receipt of the activation key, the applicant may write the private key in the same media where the public key is written earlier.

This has to be carried out from the same computer where the public key is burnt earlier. Once the private key is burnt successfully, the DSC will become active for use by the applicant.

For obtaining DSC, the DDOs and Head of Offices may take the help of the District Information Officers of NIC available in each District of the State or from any Registered Certifying Authority who will provide technical support and guidance.

Since the DSC will be in the name of the Drawing & Disbursing Officer, once the Drawing & Disbursing Officer is transferred from one office to another or a new Drawing & Disbursing Officer is posted, another DSC in the name of the new DDO has to be obtained. The DSC of the Drawing & Disbursing Officer can be used by him in his new place of posting.

Process of Registration:

Registration Procedure in the NSDL Portal:

The DDOs have to register their office in the NSDL portal for online filing of the e- TDS. For registering in the NSDL portal, the following details have to be provided.

Organization Details (name of the organization, TAN of the organization, category of the Organization (Company, Firm, Individual)), contact details (address, telephone number, email), Digital Signature Certificate (DSC) Details (name of the Certifying Authority, class of DSC, DSC serial number). An authorization letter from the Head of Office should be provided to NSDL in the official letter head of the office.

Physical application shall not be accepted. Online application should be filled and submit.

If the data submitted fails in any validation, a response indicating the error(s) will be displayed on the screen of the NSDL's registration module. The DDO shall rectify the error(s) and re-submit the registration form again

to the NSDL. On confirmation of the details, the DDO will sign the registration with the DSC whose details have already been provided during the course of registration. On successful registration, a 12-digit acknowledgement number will be displayed.

Payment:

The DDOs will have to make a payment of Rs.1,000/- (advance amount deposited for electronic statement upload charges) at the time of registration or any other amount as prescribed by NSDL. For the time being, it is being provided free cost. Payment can be made either by Demand Draft or Cheque. Demand Draft/Cheque shall be in favour of "NSDL-TIN".

Name of the organization, TAN of the organization and the acknowledgement number should be mentioned on the reverse of the Demand Draft/Cheque.

5. Demand Draft shall be payable at Mumbai (to be sent to NSDL). Drawing & Disbursing Officer shall select appropriate mode of payment and fill relevant details during registration.

Authorization of Registration:

NSDL will authorize the registration on realization of payment, successful verification of TAN details (details mentioned in registration with TAN master), DSC details, and receipt of authorization letter from the Head of Office, in case the DSC is in the name of an employee of the organization.

Registration Status Check:

1. The Drawing & Disbursing Officer can enquire the status of its registration on the basis of its TAN and acknowledgement number. On successful registration a screen displaying status as accepted along-with a organization ID and an Admin User ID will be displayed, if registration is rejected status displayed will be rejected. In case the registration is rejected an email communicating the reason for objection of the registration will be sent in the DDO's official email.

Account Management by Drawing & Disbursing Officer:

The registered office of the DDO will be identified by the TIN central system on the basis of the organization ID allotted to them. The registered organization will have an administrator ID, the administrator ID will not have any upload rights. The functionalities of the Administrator ID are as follows:

Creation of new users:

With Administrator ID, new users can be created using either DSC with which the organization has registered or a new DSC. In case a new user associated with a new DSC, then the DSC will have to be authorized by NSDL so that the user shall be able to log into the TIN central system with the DSC. It is recommended that different DSCs can be used by Administrator and other users. The DSC should be password protected and preferably stored on a smart card. Users created by Administrator will have rights to upload electronic statements and view upload details. Renewal/Updation of Digital Signature Certificate (DSC): When the office of the DDO wants to change the DSC, he is required to put up a request for renewal of updation of DSC with NSDL. The following documents are requisite for renewal/updation of Digital Signature Certificate (DSC):

Authority Letter

Cover Letter

Screen Shots of new DSC

Note: **Go to Internet explorer-Tools-Internet Options-Contents Certificates-Personal Tab (and view certificate) then take below screen shots.**

General Tab

Details Tab - Serial Number

Details Tab - Authority Key Identifier

All these documents should be sent to NSDL.

Upload Charges:

For uploading the electronic statements (e-TDS/TCS) in the NSDL portal online, the NSDL will take service charge as per their declared charge structure or as may be prescribed from time to time.

Process of preparation of electronic statement & up loading of e- TDS :

Preparation of Electronic Statements: The DDOs are already preparing electronic statements as per the data structure prescribed by the Income Tax Department for filing the returns through the TIN Facilitation Centres. In case of online filing, the same electronic statements will have to be prepared by the DDOs for filing returns in 24Q, 26Q and 27Q.

File Validation Utility:

After electronic statements are prepared in the approved data structure, the DDOs have to verify the statement through the latest version of File Validation Utility (FVU) provided by the NSDL which is available in the website of NSDL can be freely downloaded from <https://www.tin-nsdl.com>. In case of any error detected at the time of processing, the File Validation Utility, the statements have to be modified and errors have to be fixed by the DDO for successful generation of the file to be uploaded.

Uploading Procedure:

The DDOs will login to the TIN Central System by using their DSC. On authentication of the DSC, DDO shall get access to the online upload system.

After successful login, the user will select "File Upload" from the main menu and upload the electronic statement online to the TIN Central System. Subsequently, the electronic statement can be uploaded and file reference number will be generated.

Once the DSC authentication is successful, the upload file will be accepted by the TIN Central System.

File Update Status:

After uploading the electronic files successfully, the DDOs can view the status of the uploaded file by selecting the "File Status" from main menu.

In case of an accepted electronic statement, a provisional receipt will be generated which will contain provisional receipt number and also indicate the number of missing/invalid PANs. The DDO can view/print the provisional receipt.

The DDOs using the online upload are not required to submit Form 27-A, CD/floppy for accepted electronic statements to TIN Facilitating Centre or NSDL.

DDO not able to upload online :

In case, the DDO is not able to upload the electronic statement by using the online upload to the TIN Central System, it may submit the same at any of the TIN Facilitation Centres by following the prescribed procedure for furnishing of e- TDS statements.

Technical Support and Handholding Support :

In the initial stage, the DDOs may require technical guidance and handholding support from the Authorized Professional Agencies. In this regard, it may be stated that the DDOs can take the service of the Authorized TIN Facilitation Centre of NSDL on payment of service charges. However, as the DDOs would start learning the process of electronic filing of e- TDS returns, the support of the TIN Facilitation Centres may not be required after few occasions. The DDOs may also contact and consult the District Information Officers for matters relating to procurement and installation of the DSC.

Annexure – II

Price for Issuance of Class-II Digital Signature at the Consumer End

Sl. No.	Name of Certification Agency (CA)	Cost of USB Crypto token	Cost of DSC with one year validity	Renewal charges for DSC with one year validity	Cost of DSC with two year validity	Support charges
1.	MTNL CA	Reference of USB crypto token which the user can procure is provided on www.mtnltrustline.com	Rs. 300/- (for MTNL phone subscribe) and Rs.450/- for others (Taxes Extra)	Rs. 300/- (for MTNL phone subscriber and Rs.450/- for others (Taxes Extra)	Rs. 400/- (for MTNL phone subscriber) and Rs. 600/- for others (Taxes Extra)	Inclusive
2.	TCS	Rs. 750/- (Inclusive of 4% Sales Tax). Any other applicable Taxes Extra.	Rs.1245/- (Inclusive of 12.24% Sales Tax) Any other Applicable Taxes Extra.	Rs.1000/- (Inclusive of 12.24% Sales Tax) Any other Applicable Taxes Extra.	Rs.1900/- (Inclusive of 12.24% Sales Tax) Any other Applicable Taxes Extra.	Not Provided by CA
3.	IDBRT	Not provided by the CA. The user can procure the token from market directly and get his DSC loaded into it.	Rs.750/- (Rs.500/- towards administrative expenses and Rs.250/- for Certificate)	Rs. 750/-	Rs.1500/-	Inclusive
4.	SAFE SCRYPT (SATYAM)	Rs. 1000/- Taxes extra	Rs.995/- (No service tax applicable)	Rs.995/- (No service tax applicable)	Rs.1650/- (No service tax applicable)	Rs.500/- per site visit payable directly to the Authorised Partner
5.	n-CODE Solution	Rs. 900/- (Inclusive of VAT / Sales Tax)	Rs.1090/- (No service tax applicable)	Not Finalised	Rs.1650/- (No service tax applicable)	Inclusive
6.	NICE	Certificate provided in Smart card. Cost of Card Rs.400/-. For DSCs on USB token, the subscribers have to bring NICC approved USB token	All certificates provided with 2 years validity	NIL	NIL for Government Rs.150/- for PSU, Autonomous & Statutory Bodies	Training Charges : Rs. 500/- per participant (optional)
7.	Central Excise & Customs	Does not issue DSCs to person other than those from the Department				

Sl. No.	Name of Certification Agency (CA)	Cost of USB Crypto token	Cost of DSC with one year validity	Renewal charges for DSC with one year validity	Cost of DSC with two year validity	Support charges
8.	e-Mudhra (3i Infotech Consumer Services Limited)	Rs.700/- Exclusive of VAT / Sales Tax/ Courier Charges	Rs. 899 Service tax not applicable	Rs. 899 Service tax not applicable	Rs. 1149 Service tax not applicable	Inclusive of Telephonic or Web support

Source : www.mca.gov.in/MCA21/dca/dsc/certifying-new.html

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

No.**30148**/F., dated the **24th September, 2013**
FIN-PUIF-00036/2013

S.R.O. No. 586/2013-In exercise of the powers conferred by Section 18 of the Odisha Protection of Interests of Depositors (in Financial Establishments) Act, 2011 (Odisha Act 21 of 2013), the State Government do hereby make the following rules, namely:-

1. **Short title and commencement:** (1) These rules may be called the Odisha Protection of Interests of Depositors (in Financial Establishments) Rules, 2013.

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

Definitions: (1) In these rules, unless the context otherwise requires, -

(a) "Act" means the Odisha Protection of Interests of Depositors (in Financial Establishments) Act, 2011 (Odisha Act 21 of 2013);

(b) "Collector" means the Chief Officer-in-charge of the revenue administration of a district;

(c) "Superintendent of Police" means Superintendent of Police of a district appointed by the Government and includes Superintendent of a Police district and Deputy Commissioner of Police of an Urban Police district appointed under the Odisha Urban Police Act, 2003 (Act 8 of 2007).

(2) The words and expressions, used in these rules but not defined, shall have the same meanings as respectively assigned to them in the Act.

Issue of ad-interim order of attachment:

(1) The Government, after passing ad-interim order of attachment under section 3, shall immediately forward the said order to the Competent Authority along with copies of all relevant papers and records relating to such ad-interim attachment and all money and properties, so attached.

(2) The Competent Authority shall, immediately on receipt of the order under sub rule(1), prepare and maintain a register giving details of accounts or descriptions of all the money and properties so attached under the Act.

(3) The Competent Authority may, on receipt of the order under sub-rule (1), seek necessary assistance of Police Officer or any officer of the Government for the purpose of taking possession of the property in respect of which the attachment order has been made and on issue of requisition, it shall be the duty of such Officer to render necessary assistance to the Competent Authority.

Transfer of attached properties be void : When an ad-interim order attaching the money and other properties of a Financial Establishment is made by the Government under section 3 of the Act, such money or property referred to in that order shall not be transferred to any other persons by any mode whatsoever and if any such transfer is made, it shall be null and void.

Examination of complainant and witness etc. : (1) Upon receipt of the order of the Government under sub-rule (1) of rule 3, the Competent Authority may -examine the complainant and witnesses, if any, and such examination shall be reduced in writing.

(2) The Competent Authority shall have the power to examine any person or office bearer or employee of the Financial Establishment who, in his opinion will be able to give any information about the Financial Establishment in respect of which ad-interim order of attachment has been made by the Government under section 3 of the Act.

Competent Authority's right to require Information: (1) The Competent Authority shall have the power to call for or require any information about the Financial Establishment or its office bearer including the Promoter, Director, Partner or Manager or Members of such Financial Establishment or its Officers or any Officer or Authority of the Government or a Local Authority, or any other person to furnish such information as may be required and such Financial Establishment or Officer or Authority of the Government or Local Authority or person shall forthwith furnish such information to the Competent Authority.

(2) Any Officer-in-Charge of a Police Station, when required by the Competent Authority, shall take all steps, including inquiring, investigation or survey in respect of any person, place, property, document, books of

account, or such other things for the purpose of tracing and identifying the properties.

(3) The Officer-in-Charge of the Police Station shall submit his report of inquiry, investigation or survey the Competent Authority within 30 days.

Maintenance of record of money and property attached and disposal - thereof : (1) Where any property, attached under section 3 of the Act and transferred to the Competent Authority, is subject to speedy and natural decay or if it is otherwise expedient so to do, he may sell such property by public auction or otherwise and credit the sale proceeds, in an account opened in a Scheduled Bank for the purpose and immediately after disposing of the said property, intimate the Designated Court.

(2) The Competent Authority shall maintain the record of all the income received, sale proceeds received on sale of property so attached by the orders of the Designated Court under sub-section (4) or sub-section (6) of section 9 of the Act or sale of property under sub-rule (1) and expenditure incurred for the property received, managed and disposed of, and furnish the same to the Designated Court, from time to time.

Report to the Designated Court on absconding person : Where the Competent Authority is satisfied or has reason to believe that a person in respect of whom action is contemplated under the Act has absconded or is likely to be absconded or has hidden himself, he shall make a report, in writing, to the Designated Court.

9. Filing of Report and Return by the Financial Establishment :
(1) Every Financial Establishment shall submit a Report in Form-I containing such particulars as required therein to the Collector and Superintendent of Police in whose jurisdiction the Financial Establishment commenced or carried its business.

(2) It shall be the duty of every Financial Establishment to report to the Collector and Superintendent of Police, in case of any change in respect of any particulars furnished in Form-I, within seven days after the change has taken place.

(3) Every Financial Establishment shall furnish, within one month of the expiry of each quarter of a financial year, a return in Form-II showing particulars in respect of its business including its financial position, the area of its investments and the location of investments of moneys made by it within and outside the State, on each quarter of the financial year, if any, to

the Collector and Superintendent of Police within whose jurisdiction his place of business is located, and if he has more than one place of business located in the State, to the Collector and Superintendent of Police under whose jurisdiction the main branch office, as declared by him, is located.

10. Competent Authority to assist the Special Public Prosecutor: The Competent Authority shall render such assistance to the Special Public Prosecutor in conducting the cases in the Designated Court as may be required.

By order of the Governor

(S. KANUNGO)

**Joint Director Institutional Finance
& Joint Secretary to Government**

FORM-I

[See sub-rule (1) of rule 9]

Report of Financial Establishment on commencing its Business in the State of Odisha

To

The Collector,
(District)
And
Superintendent of Police
..... (District)

1.	Name of the Financial Establishment:	
2.	Name and address of Registering Authority :	
3.	Registration /Incorporation Number with date:	
4.	State in detail about the authority to carry on such business:	
5.	Name of the State in which the Financial Establishment is registered:	
6.	Full address: (i) Registered Office, PIN No., Phone No. (ii) Main Branch Office (if any): (ii) Main Branch Office (if any):	
7.	Name, address (present & permanent) and PAN number of every Person * responsible for management of affairs of the Financial Establishment:	(1) Sri (2) Sri
8.	** Number of Branches/Offices:	
9.	Name(s) of the Financial Establishment's Auditor and address:	
10.	Name(s) of the Financial Establishment's Banker(s) Name and addresses:	
11.	Name, address (present & permanent) and designation of the person looking after financial matters of the Financial Establishment	

Certified that the particulars/ information furnished in the report have been verified and found to be correct and complete in all respects.

Date:
Place:

Signature of Manager/Managing
Director/Authorised official
Name:
Designation:

*If more than two persons are responsible for the management affairs of the Financial Establishment they may give a list showing name and address appending to this Form.

** A list showing the names and address of the place(s) where the Branch Office(s) of the Financial Establishment is/are situated should be enclosed.

FORM-II

[See sub-rule (3) of rule 9]

QUARTERLY RETURN

Financial Year

Quarter Ending

1.	Name of the Financial Establishment:	
2.	Name and address of Registering Authority :	
3.	Registration /Incorporation Number with date:	
4.	PAN numbers of the Financial Establishment and MD/President/Managing Partner/ CEO/ Proprietor:	
5.	Name and addresses of Directors/Partners/Proprietor:	
6.	Name and address (present & permanent) of MD/ President/ Managing Partner/CEO/ Proprietor	
7.	Nature of business:	
8.	Details of Bank Names, account numbers and addresses of the Banker(s):	
9.	Bank-wise and Account-wise Balance as on the end of the quarter:	
10.	Details of movable/immovable assets of the Financial Establishment as on the end of the quarter:	
11.	Copies of latest Audited Balance Sheet	
12.	Amount received during the quarter from the Investors/Depositors:	
13.	Names and addresses of investors from whom the amount was collected/ received:	
14.	Amount received from other sources including loans during the quarter	
15.	Amount utilised/ invested & spent during the quarter:	
16.	Details of such utilisation/ investment/spent:	
17.	Area and location of such investment within and outside State:	
18.	Details of assets created/ acquired during the quarter:	
19.	Details of payments towards return on deposited amount such as interest, dividend or any other services :	
20.	Details of amount refunded including maturity amount to the investors/depositors during the quarter:	

21.	Amount payable to the depositors at end of the quarter:	
22.	Details of properties such as land/plots or flats handed over or other services rendered to the investors/ depositors during the quarter:	
23.	Details of movable/ immovable assets including bank Balances of Directors / Managing Directors/ CEO/ Partner/ Proprietor as on the end of the quarter:	

Note: If required additional sheets may be enclosed as *Annexure*.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No.**31727**/F Dated the **10.10. 2013**
FIN-PUIF-IF0004/13

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 8 of the Odisha Protection of Interests of Depositors (in Financial Establishments) Act, 2011 (Odisha Act 21 of 2013), the State Government with the concurrence of the Chief Justice of Orissa High Court, do hereby constitute the Designated Courts for the area specified in column (2) of Schedule below which shall be presided by the officer mentioned against each column (1) thereof for the purpose of this Act.

Schedule

Designated Court	Area
(1)	(2)
Additional District and Sessions Judge, Balasore	Districts of Balasore, Bhadrak, Mayurbhanj and Keonjhar.
Additional District and Sessions Judge, Sambalpur	District of Sambalpur, Jharsuguda, Baragarh, Deograh, Sundargarh, Bolangir, Sonapur, Kalahandi and Nuapada
First Additional District and Sessions Judge, Berhampur	District of Ganjam, Gajapati, Rayagada, Koraput, Malkangiri, Nabarangpur
First Additional District and Sessions Judge, Cuttack	Districts of Puri, Khurda, Nayagarh, Cuttack, Jajpur, Kendrapara, Jagatsinghpur, Dhenkanal and Angul

By order of the Governor

Sd/-

(U.N. Behera)

Additional Chief secretary to Govt.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **31732**/F Dated the **10.10. 2013**
FIN-PUIF-0004/13

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 8 of the Odisha Protection of Interests of Depositors (in Financial Establishments) Act, 2011 (Odissa Act 21 of 2013), the State Government do hereby appoint the following Additional District Magistrates as the Competent Authority for the area mentioned against each to exercise the control over the properties attached by the Government under section 3 of the said Act.

Additional District Magistrate, Balasore	Districts of Balasore, Bhadrak, Mayurbhanj and Keonjhar.
Additional District Magistrate, Sambalpur	District of Sambalpur, Jharsuguda, Baragarh, Deograh, Sundargarh, Bolangir, Sonapur, Kalahandi and Nuapada
Additional Magistrate, Ganjam	District of Ganjam, Gajapati, Rayagada, Koraput, Malkangiri, Nabarangpur
Additional District Magistrate, Cuttack	Districts of Puri, Khurda, Nayagarh, Cuttack, Jajpur, Kendrapara, Jagatsinghpur, Dhenkanal and Angaul

By order of the Governor

Sd/-

(U.N. Behera)

Additional Chief Secretary to Govt.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Bhubaneswar, dated the **14th March, 2014**

No.FIN-LFA-Audit-0007/2013-**7395**/F., In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Odisha is pleased to make the following rules further to amend the Odisha Subordinate Finance Service (Local Fund Audit) Rules, 1995, namely :-

1. (1) These rules may be called the Odisha Subordinate Finance Service (Local Fund Audit) Amendment Rules, 2014.

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

2. In the Odisha Subordinate Finance Service (Local Fund Audit) Rules, 1995, for sub-rule (2) of rule 12, the following sub-rule shall be substituted namely:-

"(2) The Selection Board shall consist of the following members, namely:-

- | | | |
|-----|--|--------------------------|
| (a) | Director, Local Fund Audit | Chairman |
| (b) | Representative of Finance (Local Fund Audit) Department not below the rank of Deputy Secretary | Member |
| (c) | Joint Director/Deputy Director in charge of Establishment | Member Secretary" |

By order of the Governor

Sd/-
(U.N.Behera)
Additional Chief Secretary to Government

**MATTERS RELATING TO
REVISED SCALE OF PAY**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

RESOLUTION

No. **21679**/F., Dt. **26.06.2013**
FIN-PCC-MEET-0001/2012

Sub: **Revision of the Pay Scale of Staff Nurses.**

The Odisha Nursing Employees Association has been demanding for revision of their pay claiming parity with their counterparts under Government of India. The issue was referred to Anomaly Committee for redressal.

The demands of Association were considered by the Anomaly Committee with reference to the pay scale of Staff Nurses in other States. In Odisha, appointment to the post of Staff Nurse is initially made on contractual terms with the pay fixed as per Finance Department Office Memorandum No.40545/F, dt.29.8.2009. After successful completion of continuous service of six years, they are considered for regular appointment in the respective scale of pay. Taking note of a comparative study of the entry level qualification, service conditions and scale of pay with various States, the Anomaly Committee has submitted its recommendation to the Government.

Having regard to the recommendation of the Anomaly Committee and in exercise of powers conferred under Rule 19 of ORSP Rules, 2008, Government after careful consideration have been pleased to restructure the pay scale of Staff Nurses after 3 (three) years of regular service at the entry level under the ORSP Rules, 2008 which is as follows:

Sl. No.	Different stages of service of the Staff Nurse	Scale of pay	Grade Pay
1	2	3	4
1	Entry Stage (On contractual engagement)	Rs.5200-20200 Rs.5200 – consolidated remuneration)	-
2	After 6 years of continuous service on regularisation	Rs.5200-20200	Rs.2800
3	On completion of 3 years service in regular scale of pay	Rs.9300-34800	Rs.4200

Order- Ordered that resolution be published in Extraordinary issue of the Odisha Gazette.

By order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

RESOLUTION

No. **21684**/F., Dt. **26.06.2013**
FIN-PCC-MEET-0001/2012

Sub: Revision of the Pay Band and Grade Pay of Non-gazetted employees of Jail/Forest/Excise.

The Odisha Jail Employees Association and Forest Employees Association have been demanding for pay parity with their counterparts under Police organisation. Their demands were referred to Anomaly Committee for redressal. The demands of Association were considered by the Anomaly Committee with reference to the status and pay scale of the non-gazetted employees of Jail, Forest and Excise organisations and similarly placed employees of other States. After detailed examination, the Anomaly Committee has submitted its recommendation to the State Government.

After careful consideration of the recommendation of Anomaly Committee and in exercise of powers conferred under Rule 19 of ORSP Rules, 2008, Government have been pleased to revise the pay scale of the Jail Warders, Forest Guards and Constables of State Excise from Pay Band - 1S with a pay of Rs.4930-14680 + GP-Rs.1750 to pay band PB-I i.e. Rs. 5200-20200 with a grade pay of Rs.1800 under the said pay Rules.

Order - Ordered that the Resolution be published in Extra-ordinary issue of the Odisha Gazette.

By order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

RESOLUTION

No. **21689**/F., Dt. **26.06.2013**
FIN-PCC-MEET-0001/2012

Sub: Revision of the pay scale of library personnel of Government Colleges of the State.

In pursuance of the orders of the Hon'ble High Court in WP(C) No. 12335/2001 upheld by the Hon'ble Apex Court of India, the State Government in Higher education Department have revised the pay of the Librarians of Non-Government Aided Colleges vide their Notification NO.35867/HE dt.15.10.2011.

Consequent upon such revision of the pay scales, the Librarians serving under the Government Colleges of the State have been demanding equal pay scales with that of their counterparts in Non-Government Aided Colleges. Their demand was referred to the Anomaly Committee for early redressal. After detailed examination, the Anomaly Committee has submitted its recommendation to the State Government.

After careful consideration of the recommendations of the Anomaly Committee and in exercise of powers conferred under Rule 19 of ORSP Rules, 2008, Government have been pleased to revise the Pay Band and Grade pay of these employees as follows:-

1	Librarians having Degree with Degree/Diploma in Library Science	Rs.9300-34800 +GP Rs.4200
2	Librarians with Degree but no Degree/Diploma in Library Science	Rs.9300-34800 +GP Rs.4200
3	Librarians without Degree	Rs.5200-20200 +GP Rs.2000

The above recommendation is effective from the date of issue of this resolution.

Order - Ordered that the Resolution be published in Extra-ordinary issue of the Odisha Gazette.

By order of the Governor
Sd/-
(J.K. Mohapatra)
Additional Chief Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **21694**/F., Dt. **26.06.2013**
FIN-PCC-MEET-0001/2012

OFFICE MEMORANDUM

Sub: **Revision of the Pay Scale of Sri Gyanendra Chandra Tripathy, Trained Tailoring Teacher.**

In pursuance of the orders dt.17.4.2012 of the Hon'ble OAT in OA No. 1914/1998, a Special Committee was constituted to decide the case of Sri Gyanendra Chandra Tripathy, Trained Tailoring Teacher. The Committee decided to refer the case to Anomaly Committee for redressal.

The Anomaly Committee looked into the details of the service conditions like qualification, training and pay of Trained Matric Teachers, Trained Physical Education Teachers, Trained Tailoring Teachers. All the three categories undergo training of one year duration. In case of Matric CT teachers the revised scale of pay was Rs.1080-1800 in the ORSP (Amendment) Rules, 1990, whereas the other categories continue to be in the scale Rs.975-1660. Subsequently, the upgraded scale was extended to Trained Physical education Teachers w.e.f. 26.3.94. After due consideration of the issue, the Committee has submitted its recommendation to the State Government.

After careful consideration of the recommendations of the Anomaly Committee, the Government have been pleased to allow the upgraded scale of Rs.1080-1800 under ORSP (Amendment) Rules, 1990 to Sri Gyanendra Chandra Tripathy, Trained Tailoring Teacher with effect from dt.26.3.94 i.e. from the date it was allowed to Trained PETs.

By order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

RESOLUTION

No. **26274**/F., Dt. **08.08. 2013**
FIN-PCC-MEET-0001/2012

Sub: Revision of grade pay in certain posts with grade pay of Rs. 4200 and Rs.4600.

Under ORSP Rules, 2008, the revision of pay has been effected on scale to scale basis with merger of scales of pay under the ORSP Rules, 1998 in pay bands. The pay bands constitute different grade pay. In grade pay Rs.4200 pertaining to pay band PB-2, seven pay scales existing under the ORSP Rules, 1998 were merged. As a consequence of such merger, some of the promotional scales existing under the previous pay rule are now placed in pay band PB-2 with same grade pay of Rs.4200.

2. The introduction of Revised Assured Career Progression (RACP) Scheme in Finance Department Resolution No.3560 dt.06.02.2013 with effect from 01.01.2013 envisage three financial up-gradations at an interval of 10/20/30 years of the service career with stipulation in the said FD Resolution. As per the said FD Resolution, services having defined line of promotion shall avail the pay band/grade pay of next promotional hierarchy. Due to same grade pay existing in many of the cadres having defined line of promotion the grade pay does not change as per the scheme dt.06.02.13 thereby creating resentment among such cadres. The Service Association of various cadres have been representing for removal of such anomaly.

3. After careful consideration of the recommendation of Anomaly Committee and in exercise of powers conferred under Rule 19 of ORSP Rules, 2008, Government have been pleased to incorporate the following changes in the grade pay of posts of different Departments mentioned at Table-I to mitigate such anomaly:

i) Enhance the promotional grade pay of the cadres from Rs.4200 to Rs.4600 where the feeder post grade pay is Rs.4200.

ii) With the feeder post grade pay of Rs.4200, where more than one promotional hierarchy is at Rs.4200 grade pay, the promotional posts shall be merged to one cadre with the grade pay Rs.4600. For example, the Section Officer, Level-II and Level -I in Heads of Department cadre shall be merged to one cadre of Section Officer with grade pay Rs.4600.

iii) The grade pay of the next promotional post now carrying the grade pay of Rs.4600 shall be enhanced to Rs.4800. There are services in which the posts carrying grade pay of Rs.4600 gets filled up partly by direct recruitment and partly by promotion from a post now carrying grade pay Rs.4200. If the grade pay of such feeder posts is enhanced to Rs.4600 the grade pay of such promotional posts shall be enhanced to Rs.4800.

Table – 1

Sl. No.	Name of Department	Feeder post (Rs.9300-34800+ GP Rs.4200)	1st Promotional Post (Rs.9300-34800+ GP Rs.4600)	2nd Promotional Post (Rs.9300-34800+ GP Rs.4800)
1	2	3	4	5
1	Home	A.S.O. (Sectt./Governor's Sectt. OLA/OHC	S.O. (Sectt. / Governor's Sectt. OLA/OHC	Desk Officer
		Senior Stenographer	Personal Assistant	Private Secretary
		Supdt. Level-II (Issue)	Supdt. Level-I (Issue)	-
		Asst. Jailor	Jailor	Jail Superintendent
2	P.R.	PA/GPEO	ABDO/SDPO	DPO (Promotional)
3	W & CD	ICDS Supervisor	CDPO	DSWO ((Promotional)
		SEO/SA	ADSWO	DSWO ((Promotional)
4	S & ME	Asst. Teacher	Head Master (CI-III)	Head Master (CI-II)/DI (Promotional)
5	Transport	Sub Inspector (Tr)	Inspector (Tr)	-
6	R & DM	R.I	Revenue Supervisor	Jr. Consolidation Officer (Promotional)
7	ST & SC Devp.	WEO	ADWO	DWO (Promotional)
8	Finance	Audit (CCA) Auditor (LFA)	Asst. Audit Officer/ Audit Superintendent	Audit Officer
9	Cooperation	Inspector of Coop Soc.	SARCS	ARCS (Promotional)
10	HOD	Senior Assistant	SO, L-I & L-II both re-designated as Section Officer	Establishment Officer

4. This resolution shall take effect from dt. 01.01.2013. The financial benefits shall be with prospective effect.

Order: Ordered that the Resolution be published in Extra-ordinary issue of the Odisha Gazette.

By order of the Governor

Sd/-

(U.N. Behera)

Addl. Chief Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **4556/F** dt. **17.02.2014**
FIN-PCC-MEET-0001/2012(pt)

RESOLUTION

Sub : **Revision of grade pay in certain posts with GP Rs.4200 and Rs.4600.**

In continuation of Finance Department Resolution No. 26274/F, dt. 08.08.2013, the following posts are added to Table-I of the aforesaid Resolution.

Sl. No.	Department / Heads of Department	Feeder post GP Rs.4200	1 st Promotional post GP Rs.4600.	2 nd Promotional post GP Rs.4800
1	2	3	4	5
1	P & C (Directorate of Economics & Stat.), Tourism & Culture (Tourism)	Statistical Asst.	Statistical Investigator	Assistant Director
2	E TE & T (Directorate of Employment), Industry (Directorate of EPMA)	Statistical Asst.	Statistical Investigator	-
3	R & DM (Board of Revenue), Steel & Mines (Directorate of Geology)	Auditor	Audit Superintendent	Audit Officer
4	E TE & T (Directorate of Employment)	Auditor	Audit Superintendent	-
5	Water Resources	Senor Verifier	Superintendent of Accounts	Audit Officer
6	Cooperation(AGCS)	Auditor of Cooperative Society	Sub Assistant AGCS	Assistant AGCS
7	Law (Advocate General, Odisha) R & DM (Board of Revenue)	Senior Steno	Personal Assistant	PS to Adv Gen(O)
8	Steel & Mines (Directorate of Geology), E TE & T (Directorate of Employment), Industry (Directorate of EPMA), F & ARD (Directorate of Fisheries)	Senior Steno	PA	-
9	F & ARD (Directorate of Fisheries), R & DM (Board of Revenue), Steel & Mines (Directorate of Geology)	Superintendent, L-II (Typist Cadre)	Superintendent, L-I	-

The Resolution shall take effect from dt. 01.01.2013. The financial benefits shall be with effect from 08.08.2013.

By orders of the Governor

Sd/-

Special Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **4567**/F Dated the **17.2.2014**
FIN-PCC-MEET-0001/2012(pt)

RESOLUTION

Sub : **Revision of grade pay in certain posts with GP Rs.4200 and Rs.4600.**

In continuation of Finance Department Resolution No.26274/F, dt.08.08.2003, the following posts are added to Table-1 of the aforesaid Resolution.

Sl. No.	Department / Heads of Department	Feeder post GP Rs.4200	1 st Promotional post GP Rs.4600	2 nd Promotional post Rs.4800
1	2	3	4	5
1.	Law (o/o-Advocate General, Odisha)	Senior Assistant	Section Officer, L-2	Section Officer, L-1
2.	Law (Odisha Administrative Tribunal)	Senior Assistant	Section Officer	-

The Resolution shall take effect from dt.01.01.2013. The financial benefits shall be with effect from 08.08.2013.

By Order of the Governor

Sd/-
Special Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **4671**/F Dated the **18.2.2014**
FIN-PCC-MEET-0001/2012(Pt)

CORRIGENDUM

Sub : **Revision of grade pay in certain posts with GP Rs.4200 and Rs.4600.**

In Finance Department Resolution No.4556/F, dt.17.2.2014, in the Table at Serial No.7, Col.5, the entry may be read as “PS” instead of ‘PS to Adv Gen(O)’. The said post of “PS” shall refer to both the Offices mentioned at Col.2 of Serial No.7 of the Table in the aforesaid FD Resolution.

All other contents remain unaltered.

Sd/-
Special Secretary to Government

**MATTERS RELATING TO
CIVIL SERVICE
PENSION RULES**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **30793/F**; Date **30.09.2013**
FIN-FF-FFPS-0011-2013

RESOLUTION

Sub: **Revision of rates of State Freedom Fighters' Pension.**

The enhancement of the existing rates of Freedom Fighters' Pension as under consideration Government for some time past. After careful consideration, Government have been pleased to decide as follows:-

The existing rate of State Token Freedom Fighters' Pension for the freedom Fighters and their eligible dependants who are in receipt of Swatantrata Sainik Samman Pension from Central Revenue, shall be enhanced from Rs.3000/- to Rs.4000/- per month w.e.f 1st day of October, 2013.

The existing rate of Pension for the State Freedom Fighters and their eligible dependants who are in receipt of only State Freedom Fighters' Pension (Jailed) under previous Scheme of State Government i.e. prior to 2002 shall be enhanced from Rs.4000/- to Rs.6000/- per month w.e.f. 1st day of October, 2013.

The existing rate of State Freedom Fighters' Pension (Non-Jailed) under the new Scheme, 2002 and Goa Liberation Movement Scheme, 2004 shall be enhanced from Rs.3000/- to Rs.5000/- per month w.e.f. 1st day of October, 2013.

ORDER- Ordered that this Resolution be Published in the ODISHA GAZETTE and copies thereof be forwarded to all Departments of Govt./All Heads of Deptt./All District Collectors/All Treasuries/ All Special Treasuries/All Sub-Treasuries/All Regional Bank Managers of all Nationalised Banks/Principal Accountant General, Odisha, Bhubaneswar/Deputy Accountant General, Puri/Director of Treasuries and Inspections, Odisha, Bhubaneswar/Secretary to Governor/P.S. to Chief Minister, Odisha/P.S to Minister, Finance, Odisha.

By Order of Governor

Sd/-

Special Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **6569/F.**, Bhubaneswar, dated. **10.03.2014**
FIN-NPS-0005-2014

Sub: **Operational guidelines for implementation of New Pension System (NPS) for State Autonomous Bodies (SABs) and State Public Sector Undertakings (SPSUs)-modification thereof.**

In partial modification to this Department Office Memorandum No. Pen-250/12-36690/F dt.01.11.2012 the following substitutions have been made in Para-5 and Para-6 (i) thereof:

Relevant Para of the O.M. No. 36690/F dt.01.11.2012	Existing Provision	Modified Provision
Para-5	After the implementation of the PFRDA guided NPS in State Government, some State Autonomous Bodies and State Public Sector Undertakings (SPSUs) have also expressed their interest to join the new system. It is now clarified that the SABs and SPSUs desirous of joining PFRDA guided defined contribution pension system may also implement the same for their employees who have joined in the service on or after 01.01.2005 following the principle and procedure laid down by PFRDA and also in conformity with the rules & procedures applicable to them.	(i) After the implementation of the PFRDA guided NPS in State Government some State Autonomous Bodies (SABs) and State Public Sector Undertakings (SPSUs) have also expressed their willingness to join the new system. It is now clarified that the SABs and SPSUs which are under pensionable establishment shall join the PFRDA guided defined contribution pension system and implement the same for their eligible employees, who have joined in the service on or after 01.01.2005 following the principle and procedure laid down by PFRDA and also in conformity with the rules & procedures applicable to them. (ii) Besides, State Autonomous Bodies (SABs) and State Public Sector Undertakings (SPSUs) which are not in pensionable establishment may exercise their option to come over to NPS with prospective effect. In case of migration to NPS the employers share shall be borne by the SABs/ SPSUs concerned.

Relevant Para of the O.M. No. 36690/F dt.01.11.2012	Existing Provision	Modified Provision
Para-6(i)	<p>The SABs and SPSUs do not need to sign separate agreement with NSDL and NPS Trust, as the same has already been signed by the State Government with the above authorities. The SABs and SPSUs those desirous of joining NPS are required to submit the duly authorized "Letter of Consent" to PFRDA with copy to eRA (NSDL), NPS Trust, Head of the concerned Administrative Department and the Nodal Officer designated by the State Government for NPS (DT &1). Format of the consent letter is enclosed in Annexure - I and can also be downloaded from the NSDL website www.npscra.nsdl.co.in.</p>	<p>The SABs and SPSUs do not need to sign separate agreement with NSDL and NPS Trust, as the same has already been signed by the State Government with the above authorities. The SABs and SPSUs which are required to join NPS shall submit the duly authorized "Letter of Consent" to their Administrative Department concerned. The concerned Administrative Department after due verification shall forward the same to Directorate of Treasuries & Inspection, Odisha, Bhubaneswar, the Nodal Agency for implementation of NPS in Odisha for onward transmission to PFRDA, New Delhi and NSDL, Central Recordkeeping Agency, Mumbai. Format of the consent letter is enclosed in Annexure-I and can also be down loaded from the NSDL website www.npscra.nsdl.co.in.</p>

By order of Governor

Sd/-

(A.K. Mishra)

Special Secretary to Government

**MATTERS RELATING TO
DEARNESS ALLOWANCE**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. **16996**/ F., Bhubaneswar, dated the **8th May, 2013**
CS-IV (ALW)-0001/2012

Sub: **Sanction of Dearness Allowance @ 8% to State Government Employee with effect from 01.01.2013.**

Ministry of Finance, Government of India, Department of Expenditure in their Office Memorandum No. 1 (2)/2013-E-II(B), dated 25.04.2013 have enhanced the Dearness Allowance payable to the Central Government employees from existing **72% to 80%** w.e.f. **01.01.2013**.

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 **72% to 80%** on the Basic Pay and Grade Pay taken together w.e.f. **01.01.2013** 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, 2013 payable in June, 2013** and onwards. Arrear from the month of **January, 2013 to April, 2013** on account of the enhanced DA will be drawn and disbursed latest by **31.03.2014**.

3. Payment of enhanced DA in **cash @ 80% w.e.f. 1st January, 2013** 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(2)/2013-E-II(B), dated 25.04.2013.

4. This additional dose of DA of **8%** on basic Pay and Grade pay taken together w.e.f. **01.01.2013** and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008.

All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately;

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) 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010;

Subordinate Judicial Officers drawing' their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010; Work-Charged employees drawing pay In regular scale of pay under the ORSP Rules, 2008; and Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and DA sanctioned thereon from time to time.

5. DA in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the **1st January, 2013** but have ceased to be in service at the time of sanction of this enhanced DA.

6. The bill for drawal of enhanced DA **@ 8% w.e.f. 01.01.2013** to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be submitted to the Treasuries/Special Treasuries/Sub-Treasuries along with the Pay Bill for the month of **May, 2013 payable in June, 2013 onwards.**

Sd/-
(D.K. Singh)
Additional Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. **17001**/ F., Bhubaneswar, dated the **8th May, 2013**
Pen-37/2013

Sub: Dearness Relief (TI) @ 8 % on pension/family pension w.e.f. 01.01.2013 in favour of the State Government pensioners/family pensioners.

Pension/family pension in respect of pre-2006 and post-2006 State Government pensioners/family pensioners was revised w.e.f. 1.1.2006 in Finance Department O.M. NO.3667/F dated 19.1.2009 and Finance Department Resolution NO.3653/F dated 19.1.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department O.M. No. 35730/F dated 17.10.2012 at the rate of 72 % w.e.f. 01.07.2012.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M.No.F-No.42/13/2012-P&PW(G) dated 02.05.2013 have enhanced the Dearness Relief admissible to the Central Government pensioners/family pensioners from 72 % to 80 % w.e.f. 01.01.2013.

3. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government pensioners/family pensioners at the same rate of 8 % on the revised basic pension/family pension w.e.f. 01.01.2013. 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 72 % to 80 % w.e.f. 01.01.2013.

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

5. The additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department.

For tile purpose of this Office Memorandum:

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.

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 I family pension means the basic pension/family pension, as the case may be sanctioned on retirement/death.

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

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

Sd/-
(D.K. Singh)
Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. **19152**/F., Bhubaneswar, dated the **29.05.2013**
CS-4-ALW-0001/2012

Sub: **Sanction of D.A @ 15% from existing rate 151% to 166% w.e.f. 01.01.2013 in favour of State Government Employees drawing pay in pre-revised Scale of Pay.**

State Government have sanctioned D.A @ 12% in favour of State Government employees raising from 139% to 151% w.e.f. 01.07.2012 in the Pre-revised Scale vide F.D. O.M. No. 37206/F., dt.06.11.2012.

2) Thereafter, additional dose of D.A. @ 8% was sanctioned in favour of State Government employees in the revised scales of pay w.e.f 01.01.2013 raising from 72% to 80% in F.D O.M No.16996/F., dt.08.05.2013. ,

3) In the meantime, Government of India have sanctioned additional dose of D.A. 15% raising from 151% to 166% w.e.f. 01.01.2013 vide their O.M No.1 (3)/2008- Ell (B) dt.02.05.2013 in respect of Central Government employees who continue to draw their pay in the pre-revised scales of pay.

4) Now taking in to account the demands of the State Government employees, the overall financial resources and Fiscal targets stipulated in Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of D.A @15% enhancing the same existing from 151% to 166% w.e.f. 01.01.2013 on pay & D.P taken together in respect of the State Government employees who continue in the pre-revised scales of pay.

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

The teaching and non-teaching staff of universities who are in receipt of regular scale: of pay for whom the State Govt. is bearing full salary cost. These also include Teachers of universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2001 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2001.

Subordinate judicial officers drawing their pay in-accordance with Finance Deptt. Resolution No 23598/F, dt.03 06.20.03.

The work charged employees drawing pay In regular scale of pay under ORSP Rules, 1998.

The job contract workers of consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay and D.A sanctioned thereon from time to time.

6) D.A in accordance with this memorandum will also be admissible to the Govt. employees who were in service on the 1st January, 2013 but have ceased to be in service at the time of sanction of this enhanced D.A.

7) The bill for drawal of enhanced D. A @15% w.e.f 01.01.2013 to the State Government employees and employees of Aided Educational Institutions those are in pre-revised Scales of Pay Rules will be submitted` to the Treasuries/Spl. Treasuries / Sub, Treasuries along with pay bill for the month of May, 2013 payable in June, 2013 onwards, Arrear from the month of January, 2013 to April, 2013 on account of enhanced D.A will be drawn and disbursed latest by 31.03.2014.

Sd/-
(D.K. Singh)
Additional Secretary to Govt.

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No.**31434**/F Bhubaneswar, dated **8.10.2013**
CS-IV(ALW)-0001/2012

Sub: **Sanction of Dearness Allowance @ 10% to State Government Employees with effect from 01.07.2013.**

Ministry of Finance, Government of India, Department of Expenditure in their Office Memorandum No-1-8/2013-E-II(B), dtd.25.09.2013 have enhanced the Dearness Allowance payable to the Central Government employees from existing 80% to 90% w.e.f. **01.07.2013**.

2. Now, considering 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 80% to 90% on the Basic Pay and Grade Pay taken together w.e.f. 01.07.2013 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, 2013 payable in November, 2013 and onwards. Arrear from the month of July, 2013 to September, 2013 on account of the enhanced DA will be drawn and disbursed latest by 31.03.2014.

3. Payment of enhanced DA in cash @ 90% w.e.f. 1st July, 2013 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.1-8/2013-E-II(B), dated 25.09.2013.

This additional dose of DA of 10% on basic Pay and Grade pay taken together w.e.f.01.07.2013 and the manner of payment to the State Government employees as above is also applicable to the following category of employees covered under the ORSP Rules, 2008.

All India Service Officers serving in the affairs of the State Government, for which G.A. Department will issue orders separately;

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) 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010;

Subordinate Judicial Officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010; Work-Charged employees drawing pay in regular scale of pay under the ORSP Rules, 2008; and Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and DA sanctioned thereon from time to time.

5. DA in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1st July, 2013 but have ceased to be in service at the time of sanction of this enhanced DA.

6. The bill for drawal of enhanced DA @ **10% w.e.f. 01.07.2013** to the State Government employees and employees of Aided Educational Institutions, drawing pay under ORSP Rules, 2008 will be submitted to the Treasuries / Special Treasuries / Sub-Treasuries along with the Pay Bill for the month of **October, 2013** payable in **November, 2013 onwards.**

By order of the Governor

Sd/-

(U.N. Behera)

Additional Chief Secretary To Government

No. Pen-37/2013/**31491**/F.
GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, Dated the 9th October, 2013

Sub: **Dearness Relief (TI) @ 10% on pension/family pension w.e.f. 01.07.2013 in favour of the State Government pensioners /family pensioners.**

Pension/family pension in respect of pre-2006 and post-2006 State Government pensioners/family pensioners was revised w.e.f 1.1.2006 in Finance Department O.M. No.3667/F dated 19.1.2009 and Finance Department Resolution NO.3653/F dated 19.01.2009 respectively. Accordingly, Dearness Relief (TI) was allowed on such revision of pension/family pension in Finance Department O.M. No. 17001/F dated 08.05.2013 at the rate of 80 % w.e.f. 01.01.2013.

2. Government of India, Ministry of Personnel, Public Grievances & Pensions in their O.M.No.F-No.42/13/2012-P&PW(G) dated 03.10.2013 have enhanced the Dearness Relief admissible to the Central Government pensioners/family pensioners from 80 % to 90 % w.e.f. 01.07.2013.

3. After careful consideration of the matter, the State Government have been pleased to decide that the Dearness Relief (TI) on pension shall be paid to the State Government pensioners/family pensioners at the same rate of 10 % on the revised basic pension/family pension w.e.f 01.07.2013. 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 80 % to 90 % w.e.f. 01.07.2013.

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

5. The additional dose of Dearness Relief (TI) shall also be admissible to the pensioners/family pensioners of Non-Government aided educational institutions including Primary Schools under School & Mass Education Department and Non-Government aided educational institutions under Higher Education Department.

For the purpose of this Office Memorandum :

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.

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

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

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

Sd/-
Joint Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **34245**/F., Dated the **13.11.2013**
CS-4-ALW-0001/2012

Sub: **Sanction of D.A @ 17% from existing rate 166% to 183% w.e.f. 01.07.2013 in favour of State Government Employees drawing pay in pre-revised Scale of Pay.**

State Government have sanctioned D.A @ 15% in favour of State Government employees raising from 151% to 166% w.e.f. 01.01.2013 in the Pre- revised Scale vide F.D O.M. No. 19152/F dt.29.05.2013.

2) Thereafter, additional dose of D.A. @ 10% was sanctioned in favour of State Government employees in the revised scales of pay w.e.f 01.07.2013 raising from 80% to 90% in F.D O.M No.31434/F dt.08.10.2013.

3) In the meantime, Government of India have sanctioned additional dose of D.A. @ 17% raising from 166% to 183% w.e.f. 01.07.2013 vide their O.M.No.1-3/2008-E.II(B)dt.07.10.2013 in respect of Central Government employees who continue to draw their pay in the pre-revised scales of pay.

4) Now taking in to account the overall financial resources and Fiscal targets stipulated Odisha Fiscal Responsibility & Budget Management, 2005 the State Government have been pleased to release additional dose of D.A @ 17% enhancing the same existing from 166% to 183% w.e.f. 01.07.2013 on pay & D.P taken together in respect of the State Government employees who continue in the pre- revised scales of pay.

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

- (i) The teaching and non-teaching staff of universities who are in receipt of regular scale of pay for whom the State Govt. is bearing full salary cost. These also include Teachers of universities who enjoy AICTE/UGC scale under ORSP

(College Teachers) Rules, 2001 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2001.

- (ii) Subordinate judicial officers drawing their pay in accordance with Finance Deptt. Resolution No.23598/F,dt.03.06.2003.
 - (iii) The work charged employees drawing pay in regular scale of pay under ORSP Rules, 1998.
 - (iv) The job contract workers of consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay and D.A sanctioned thereon from time to time.
- 6) D.A in accordance with this memorandum will also admissible to the State Govt. employees who were in service on the 1st July, 2013 but have ceased to be in service at the time of sanction of this enhanced D.A.
- 7) The bill for drawa of enhanced D.A @17% w.e.f 01.07.2013 to the State Govt. employees and employees of Aided Educational Institutions those are in pre- revised Scales of Pay Rules will be submitted to the Treasuries/Spl. Treasuries/Sub. Treasuries along with pay bill for the month of November, 2013 payable in December, 2013 onwards. Arrear from the month of July, 2013 to October, 2013 on account of enhanced D.A will be drawn and disbursed latest by 31.03.2014.

Sd/-
(U.N. Behera)
Additional Chief Secretary To Govt.

**MATTERS RELATING TO
HOUSE BUILDING
ADVANCES**

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. **15538**/F., dt. **25.04.2013**
FIN-CS4 (ADV)-0041/2012

Sub: **House Building Advance to Government Servants-Rate of Interest during the financial year 2013-14.**

In continuation of this Department O.M. No. 17419/F, dt. 23.04.2012 on the aforementioned subject, the rate of interest on sanction of House Building Advance/ Additional House Building Advance during the Financial Year 2013-14 i.e, from 01.04.2013 to 31.03.2014 are as under. :-

Sl. No.	Amount of Advance	Rate of Interest for the year 2013-14
(1)	(2)	(3)
1.	Upto 50,000	6%
2.	Upto 1,50,000	7.5%
3.	Upto 5,00,000	9.5%
4.	Upto 7,50,000	10.5%
5.	Upto 25,00,000	11.5%

This shall be applicable in respect of all House Building Advances/ Addl. House Building Advances sanctioned with effect from 01.04.2013.

Sd/-
(D.K. SINGH)
Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. **15672**/F., Dt. **26.04. 2013**
FIN-C & I-LOAN-0002/2013

Sub: **Loans and Advances given/ sanctioned by the State Government - Interest rates and other terms and conditions.**

Ref: **Finance Department OM No. 38239/F, dtd. 07.09.1993 and Memo No. 32445/F, dtd. 06.08.1997 and FD.OM No. 11 01 0/F, dated 24.3.2012.**

Basing on the lending rate prescribed by the Central Government, the rate of interest and terms and conditions of sanction of various category of loans and advances given by the State Govt was last fixed vide F.D. O.M. No. 11010/F, dated 24.3.2012 have been reviewed with the interest rates and other terms conditions of loans and advances given by the Central Government as stipulated by the Ministry of Finance for the financial year 2012-13.

Accordingly, the rate of interest on different categories of loans and advances given by the State Govt and other terms and conditions is revised from 1st April 2013.

Sl. No.	Category of borrower & type of loan	Interest rate (per annum)	Remarks
I.	Industrial and Commercial Undertakings in the Public Sector and Cooperative Sector		100 basis points above the rate of interest prescribed by the Central Government above the rate prescribed under the category of Industrial and Commercial Undertakings in the Public Sector and Cooperatives for the financial year 2012-13.
	(i) Investment Loans	12.5%	
	(ii) Working Capital Loans	14.5%	
II.	Financial institutions in the Public Sector, State Cooperative Bank/ OSCARD Bank/ Urban Local Bodies/ Educational and Social Service Institutions/ Gram Panchayats.	11.0%	100 basis points over and above the rate of interest prescribed by Government of India for Financial Institutions in the Public Sector, viz- REC, NABARD, NCDC, NHAI AND Port Trusts for the financial year 2012.13.

Sl. No.	Category of borrower & type of loan	Interest rate (per annum)	Remarks
III.	PSUs in the Power Sector, State Housing Board/ Development Authorities/ Special Planning Authorities/ Regulated Marketing Committees/ other Cooperative Banks and State Cooperative Housing Corporation.	12.5%	100 basis points over and above the rate of interest prescribed by the Central Government above the rate prescribed for others under the category of Financial Institutions for the financial year 2012.13.
IV.	Loans raised by the State Government from Government of India, L.I.C. NCDC etc intended for re-lending to third parties for specific purposes.	-	1% (one percent more over the borrowing rates in each case in order to meet administrative and other incidental servicing expenses. In these cases the other terms and conditions of the loan including the repayment period shall be the same as those upon which loan is obtained by the State Government from the lending agencies concerned.

2. (i) The interest rates prescribed above, assume timely re-payments and interest payments and hence no further rebate in rates is to be allowed for timely payments.

(ii) These revised rates of interest will not be applicable to the loans and advances already sanctioned with specific terms and conditions. These revised terms and conditions are applicable to the loans and advances to be sanctioned on or after 1st April, 2013.

(iii) Based on the Office Memorandum issued by the Ministry of Finance, in the Department of Economic Affairs, Finance Department will notify the interest rates and other terms and conditions each year.

(iv) These interest rates do not, however, apply to the loans and advance to Government servants and work advances to contractors for which interest rates are prescribed under separate orders.

3. In the event of default either in repayment of principal or interest, penal interest rate of 2.5% over and above the original rates will be levied.

4. Normally, loans should not be given to Private Sector Companies. In exceptional cases where such loans become necessary interest should be 1% to 2% higher than those prescribed for Public Sector.

5. Other Terms and Conditions: The instructions issued from time-to-time have been reviewed and are set out in the following paragraphs for facility of reference.

Public Sector Projects

A) For new installations or expansion of existing institutions:

(a) The terms and conditions of loans should be fixed with reference to the financial picture presented in the approved project report. (Once the pattern is settled, there should be no change except with the specific concurrence of Finance Department for reasons to be stated in writing).

(b) The capital requirements of a project should include adequate provisions for interest payment on borrowings during the period of construction (as specified in the project report). The interest on loans, due during the period of construction will be allowed to be capitalised to the extent of the provisions made for this purpose in, the approved project report. In other words, while interest on loans advanced to an undertaking during the period of construction will be notionally recovered by allowing its capitalisation, the payment of interest should effectively commence after the construction period is over.

(c) The repayment of principal should ordinarily commence one year after the project commences production, the number of instalments being determined with reference to the financial projections and repaying capacity specified in the project report. Requests for further moratorium will be considered only in exceptional cases where the project report has specified any special circumstances that may necessitate a longer period of moratorium and has indicated clearly what staggering of repayment would be needed over the necessary break period. The period of loans sanctioned against capitalised interest during the period of construction may also be on the same terms and conditions as are applicable to loans provided for financing the project costs.

(d) A suitable period of moratorium subject to a maximum of five years from the date of drawal of the loans may be allowed for the repayment of instalments of principal, having regard to the nature of the project, the stage: of construction etc. The period of moratorium should not, however, extend in any case, beyond two years from the date of project going into production, or in the case of programmes of expansion, beyond two years from the date of expanded project coming into operation.

(B) For meeting working capital requirements :

The undertakings are expected to obtain their cash credit requirements from the Banks by hypothecating their current assets (such as stock of stores, raw materials, finished goods, work-in-progress, etc.). Where the entire working capital requirements cannot be raised in this manner requests from Public Sector Undertakings for funds for meeting working capital requirements should be considered only to the extent the same cannot be raised from the Banks.

General

Repayment Period

(A) (i) The period for repayment of loans for all parties should be fixed with due regard to the purpose for which they are advanced and it should be restricted to the minimum possible. Normally, no loan should be granted for a period exceeding 12 (twelve) years. Where a longer period for repayment is sought, prior concurrence of the Finance Department will be necessary for fixing the period.

(ii) The repayment of a loan should normally commence from the first anniversary date of its drawal or on expiry of the period of moratorium, as the case may be. The recovery should ordinarily be effected in annual equal instalments of principal.

(iii) The period of repayment of working capital loans should preferably be restricted to two or three years. In no case, however, the period of these loans should exceed 5 (five) years.

(B) Moratorium: Subject to exceptions made in respect of public sector projects, a suitable period of moratorium towards repayment might be agreed to in individual cases having regard to the project for which the loans are to be utilised. However, no moratorium should ordinarily be allowed in respect of interest payment on loans. Administrative Departments may with the approval of Finance Department allow moratorium on repayment of principal wherever considered necessary up to a maximum period of 2 (two) years.

(C) (i) **Repayment before due date** : Any instalment paid before its due date may be taken entirely towards the principal provided it is accompanied by payment towards interest due up to date of actual payment of instalment; if not, the amount of the instalment will first be adjusted towards the interest due for the preceding and current periods and the balance, if any, will alone be applied towards the principal. Where the payment of the

instalment is in advance of the due date by 14 days or less, interest for the full period (half year or full year as the case may be) will be payable.

(ii) **Pre-payment premium** : Prepayment premium of 0.25% on the loans its residual maturity of less than 10 years and 0.50% for the loans with residual maturity of 10 years and above, shall be charged.

(D) Defaults in re-payment/ interest payment:

(i) In the event of a default in repayment of loan interest payment, the recovery of interest at penal rate may not be waived unless there are special reasons justifying a waiver. However, a decision in this regard will be taken by the Finance Department. Even in such cases, a minimum of 0.25% should be recovered from the defaulting party as penalty.

(ii) The penal rate of interest is chargeable on the overdue instalments of principal and/ or interest from the due date of their payment to the date preceding the date of actual payment.

(iii) Whenever a fresh loan is to be sanctioned to a borrower who as earlier defaulted, the loan sanctioning authority must consider the question of recovery of defaulted dues. All releases to Public Sector Undertakings against budgeted outlays should be made only after adjusting the defaults, if any, pertaining to repayment of loans and interest. If for special and exceptional reasons such adjustments are not possible, specific concurrence of Finance Department should be obtained, before release of fresh loans. However, no request for waiver/ postponement of instalments on any ground whatsoever will be accepted, except in cases of companies referred to BIFR or in respect of those companies which have incurred cash losses for last three years.

(E) Requests for modification of terms of loans:

(i) Borrowers are required to adhere strictly to the terms settled for loans made to them and modifications of these terms in their favour can be made subsequently only for very special reasons. Requests for modification of terms may relate to increase in the period of a loan or of initial moratorium period towards repayment, or waiver of penal interest or reduction in or waiver of normal rate of interest. These cases are to be considered in consultation with Finance Department. While referring such cases, the impact of the modifications on the estimates of repayment/ interest which have gone into the Budget and Government's resources position should be succinctly brought out by the Administrative Department.

(ii) In examining proposals for modification of the period of the loan, the interest rate at which the loan was sanctioned should also be reviewed.

In the case of a loan of which repayment has already commenced the revised rate of interest should be applied ab initio only to the residuary portion of the loan outstanding on the date of extension of its period.

(F) Loans sanctioned at concessional rates:

(i) The rate of interest to be charged is prescribed by the State Government as laid down under Rule 208 of Orissa General Financial Rules Vol-I. The State Government in deserving cases may sanction loans at concessional rates or sanction interest free loans. In cases where loans are sanctioned at a concessional rate, it should be made conditional upon prompt repayment of principal and payment of interest thereon by the borrower. In case of default interest may be charged at the normal rate.

(ii) In cases where loans are sanctioned interest free, prompt repayment should be made a condition for the grant of interest free loans. That is to say, the sanction letter in such cases should provide that in the event of any default in repayment, interest at rates prescribed by Government from time-to-time will be chargeable on the loans.

(G) Miscellaneous : A standard form prescribed for issue of loan sanctions should ordinarily be followed.

(i) The date of drawal of a loan by the borrower will be date on which he received cash, cheque or bank draft from the Drawing and Disbursing Officer. It should be ensured that the time lag between the date of obtaining the cash/ cheque/ bank draft and its disbursement/ delivery/ despatch to the payee is reduced to the minimum. Where the cheque or bank draft is sent through post, the date of posting should be treated as the date of disbursement of the loan. Disbursement of the loan may preferably be made electronically to the bank account of the borrowing organization/ borrower so as to minimize the time lag between the date of drawal of the loan and its actual disbursement to the payee. The Drawing and Disbursing Officer should invariably intimate the date of payment to the Accountant General (A&E), Odisha to enable the latter to make a suitable note in his records.

(ii) Departments are required to keep close watch on timely repayments of loans advanced by them and recovery of interest thereon. Notice to be given to the borrowers a month in advance of the due date of payment of instalment of the principal and/ or interest thereon. The borrower should not however be given any advantage in the event of non-receipt of such a notice.

(iii) Repayments/ interest payments due from the loanees should also be reviewed at least quarterly, and where any default has occurred, a fresh notice should be served on the borrower to arrange payment with penal/ higher rate of interest.

By order of the Governor

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

O.M .No. **16092**/F., dt. **30.04. 2013**
CS-IV (Adv.)0005/2012

Sub: **Advances to Government Servants- Rate of Interest for purchase of conveyances during the Financial Year 2013-14.**

In continuation of this Department O.M. No. 12412/F., dt. 31.03.2012 on the aforementioned subject, the rates of interest on sanction of Advances for purchase of conveyances during 2013-14 i.e, from 01.04.2013 to 31.03.2014 are as under. :-

Name of the Conveyances	Rate of interest for the year 2013-14
(1)	(2)
Moped/Motor cycle/Scooter	10%
Motor Car	12.5%

This shall be applicable in respect of all advances sanctioned for the aforementioned purposes with effect from 01.04.2013.

Sd/-
(D.K. Singh)
Additional Secretary to Govt.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. **22542**/F., Dt. **03.07.2013**
CS-IV-(Adv)-0068/2012

In Finance Department O.M. No.25997/F., dt. 05.06.1993 and O.M. No. 42918/F., dt. 30.09.1993 the maximum & minimum admissible monetary ceiling and eligibility for sanction of Computer Advance for purchase of personal computer was fixed. Consequent upon revision of the pay scales of State Government employees under ORSP Rules, 2008, the proposal for monetary limit of such advance & its admissibility was under consideration of Government.

After careful consideration the Government have been pleased to revise the maximum limit of such advance and its admissibility for sanction of advance as stated below.

Name of the Advance	Maximum Monetary Limit of Advance		Maximum pay limit for admissibility for sanction of computer advance	Rate of Interest
	Existing	Revised		
(1)	(2)	(3)	(4)	(5)
Personal Computer Advance	Rs. 45,000/-	Rs. 50,000/-	Govt. employee whose pay is Rs. 9300/- and above excluding Grade Pay	Simple interest 10% per annum

The Computer Advance will be admissible to an eligible Government servant once in 4 (four) years. The period of 4 (four) years shall count from the date of drawal of last advance.

The Government servant who has already drawn such advance and the period of 4 years has not elapsed from the date of drawal of advance and who fails to furnish the "NO DEMAND CERTIFICATE" from the Account General Odisha shall not be eligible for grant of subsequent advance of purchase of personal computer.

The Computer Advance facility shall also be applicable to AIS Officers working in the affairs of State and also on deputation to Central Government for not more than 6 years.

Simple interest at such rates as may be fixed by the Government from time to time for sanction of a personal computer advance shall be charged on advance granted to a Government servant.

The-prescribed form No. OGFR-19 & 20 for agreement & mortgage bond as applicable for motor conveyance shall be applicable for Personal Computer Advance. The make, model and chassis number etc. are to be entered in the Mortgage Bond.

In case of temporary Government servant a surety bond in the OGFR Form-18 to be furnished from a permanent Government servant. In case of non-availability of permanent Government servant, surety bond to be furnished from an equal or higher rank officer.

The advance will be recovered in maximum 60 (Sixty) consecutive monthly instalments and interest in subsequent 10 (Ten) consecutive monthly instalments. The recovery of interest shall be immediately follow the last instalment of recovery of the principal.

The recovery of both principal & interest be regulated in such a manner that, the same can be effected before 1 year of the date of superannuation of the Government Servant.

The Administrative Department/Heads of Department are empowered to sanction personal computer advance in respect of individual Government employees observing the norms/conditions stipulated in the above Office Memorandum.

Sanction of computer advance from time to time will be regulated as per provision contained in Rule-238 of OGFR Vol-I. This will come into force with effect from the date of issue of this Office Memorandum.

Sd/-

(D.K. Singh)

Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **30362**/F; Dt. **26.09.2013**
CS-IV-ADV-0003/2012

OFFICE MEMORANDUM

Sub: **Enhancement of the amount admissible for Festival Advance.**

In F.D.O.M. No.37224/F., dated 26.08.2011 & No.4474/F, dtd. 02.02.2010 the admissibility and eligibility criteria for availing the Festival Advance were fixed. Taking into account the factors of price rise and consequential cost of living. Government after careful consideration have been pleased to revise the amount admissible for Festival Advance enhancing the same from Rs.10,000/- to Rs.15,000/- with stipulations that this advance shall be recovered in maximum of 10(Ten) equal consecutive monthly instalments @ Rs.1500/- from the salary of the employee concerned with effect from the succeeding month. Accordingly, the employees who are drawing pay with Grade Pay not exceeding Rs.4200/- shall be eligible for Festival Advance. In case of any eventuality leading to non-recovery of such advance within the stipulated period of ten months, the employee concerned shall not be eligible to avail the next Festival Advance till completion of the recovery of the earlier Advance.

All other conditions and stipulations laid down in F.D. O.M. No.31981/F, dtd 04.10.1958, O.M. No.37293/F, dtd. 29.08.1998, No.4474/F, dtd. 02.02.2010 and No.37224/F, dtd 26.08.2011 remain unaltered.

This shall come into force with immediate effect.

Sd/-
(U.N. Behera)
Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No.CS-II-ALW—0007/2013- **31033**/F; dated **3.10.2013**

Sub: **Revision of rates of Motor-Cycle Allowance to the Junior Engineers.**

The Motor-Cycle/Scooter Allowance was granted in favour of Junior Engineers of different Engineering Department of Government who are required to perform journeys frequently at the headquarters or within a short distance from their headquarters for which no daily allowance is admissible vide F.D. O.M. No.84, dated 2.1.89 under Rule-34 of Odisha Travelling Allowance Rules. The rate of Motor-Cycle/Scooter Allowance was last revised to Rs.350/- per month in F.D. O.M. No.48703 dt.22.9.2001.

In view of increase in cost of P.O.L. etc. the proposal for further revision of the rate of Motor-Cycle/Scooter Allowance to the Junior Engineers was under consideration of Government for some time past. After careful consideration the Governor has been pleased to decided as follows.-

The rate of Motor-Cycle/Scooter Allowance as admissible to the Junior Engineers under rule-34 of the Odisha Travelling Allowance Rules is revised to Rs.700/- p.m. subject to fulfilment of stipulations as mentioned in F.D.O.M. No.48703 dt. 22.09.2001.

This will take effect from 1st October, 2013.

Sd/-
(U.N. Behera)
Additional Chief Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **5807**/F; Dt. **01.03.2014**
CS-IV-ADV-00683/2012

OFFICE MEMORANDUM

In Finance Department O.M. No.25997/F; dt.05.06.1993 and O.M. No.42918/F., dt.30.09.1993 the maximum & minimum admissible monetary ceiling and eligibility of employees for sanction of Computer Advance for purchase of personal computer was fixed. Again, vide O.M. No.22542/F., dt.3.7.2013 both the ceiling of advance and monetary limit were revised. In the meanwhile, demand for availing the advance from all grades/groups of employees have increased considerably making it imperative to bring down the eligibility criteria so that more number of employees will be benefitted. On the other hand, cost of computer (both Desktop and Laptop) has gone down noticeably with availability of wide range of branded and non branded products of different specifications in the market, suitable to individual requirement.

After careful consideration of the present state of affairs as above. the Government have been pleased to revise the maximum limit of such advance and minimum limit of eligibility for admissibility of the advance as stated below to encompass more number of employees within its fold.

Name of the Advance	Maximum Monetary Limit of Advance	Minimum pay limit for admissibility of advance	Rate of interest
(1)	(2)	(3)	(4)
Personal Computer Advance	Rs.40,000/-	Govt. employees whose pay including Grade Pay, if any, is Rs.7,000/- and above	Simple interest @ 10% per annum

The principal amount of Computer Advance shall be recoverable in maximum 50 instalments consecutively @ Rs.800/-per month and the interest will be recovered in 10 instalments thereafter.

The Government servant can avail the advance once in 4 (four) years, only when the previous advance along with interest is fully repaid and a "NO DEMAND CERTIFICATE" is obtained from the Accountant General, Odisha. The period of four years shall count from the date of drawal of the advance.

The Computer Advance facility shall also be applicable to AIS Officers working in the affairs of the State and also on deputation to Central Government for not more than 6 years.

The prescribed form No. OGFR-19 & 20 for agreement and mortgage bond as applicable In case of motor conveyance advance shall be applicable for Personal Computer Advance also. The make, model etc. are to be entered in the Mortgage Bond.

In case of temporary Government servant a surety bond in the OGFR Form-18 is to be furnished from a permanent Government servant. In case of non-availability of permanent Government servant, surety bond is to be furnished from an equal or higher rank officer.

The recovery of both principal and interest be regulated in such a manner that the last instalment will be recovered before 12(twelve) month of the date of superannuation of the Government servant. A government servant wishing to repay the advance earlier than the prescribed period, may do so after obtaining necessary approval of the sanctioning authority, for the same.

The Administrative Departments/Heads of Departments are empowered to sanction Personal Computer Advance in respect of individual Government employee observing the norms/conditions stipulated in the above Office Memorandum.

Sanction of computer advance from time to time shall be regulated as per provision contained in Rule-238 of OGFR Vol-I.

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

Sd/-

Special Secretary to Government

**MATTERS RELATING TO
GENERAL PROVIDEND
FUND**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

RESOLUTION

No. **19001**/F., Bhubaneswar, dated the **28th May, 2013**
PEN-GPF-122/2013

Sub: **Rate of Interest on the accumulation of Provident fund for the year 2013-14.**

The State Government have been pleased to decide that the rate of interest on the accumulation of Provident Fund and similar other Funds specified below for the Year 2013-14 shall be 8.7% (Eight point Seven Percent) per annum. This rate will be in force during the financial year beginning on 1 st April 2013.

General Provident Fund (Odisha)
Contributory Provident Fund (Odisha)

ORDER: - Ordered that the Resolution be published applied in the next issue of Odisha Gazette and copies furnished to all concerned.

By Order of the Governor

Sd/-
(J.K. Mohapatra)
Additional Chief Secretary to Govt.

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **6243(42)/F**
FIN-AA-MEET-0005-2013

dt. **06.03.2014**

From

**Sri A.K. Mishra,
Special Secretary to Government.**

To

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

Sub: **e-Generation of GPF Account Slips by the subscribers.**

I am directed to say that hard copy of GPF Account Slip will not be issued to the subscribers from the year 2013-14 onwards as per instructions of the Principal A.G.(A&E) Odisha. All the subscribers to the General Provident Fund Account are required to get themselves registered to view their GPF subscription details from the Website of A.G.(A&E) Odisha. Detailed procedure to be followed for registration as well as generation of Accounts Slips is enclosed herewith for reference and needful action.

You are therefore requested to bring it to the notice of all the employees under your administrative control to get themselves registered by accessing to the Website- <http://www.agodisha.gov.in> .

This may please be treated as Most Urgent.

Enclosures; As above

Yours faithfully

Sd/-

**(A.K. Mishra)
Special Secretary to Government**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **7174/F** dt. **13.03.2014**
FIN-SOS-2-MISC-0001-2012

From

Sri S. C. Jena,
Under Secretary to Government,

To

The Controller of Accounts, Odisha /
The Commissioner of Commercial Taxes, Odisha/
The Director, Treasuries & Inspection, Odisha /
The Director, Local Fund Audit, Odisha /
The Director, MDRAFM, Bhubaneswar /
The Chairman, State Sales Tax Tribunal, Odisha.

Sub: **Enforcement of EPF /ESI benefits to Outsourced Agencies.**

Sir,

In enclosing herewith the letter No.2028/LESI, Dt.03.03.2014 of the Principal Secretary to Government, Labour & E.S.I. Department on the above noted subject the undersigned is directed to say that, necessary follow up action may be taken at their end to enroll their man power under Employees' State Insurance (ESI)/Employees Provident Fund (EPF) Schemes as per the instructions given in the above letter.

Yours faithfully,

Sd/-
Under Secretary to Government

**Copy of Letter No. 2028/LESI/dt. 3rd March, 2014 of Labour & ESI Deptt.
SS-II-SC-4/2014**

To

**The Additional Chief Secretary/
Principal Secretary/
Commissioner-cum-Secretary/
All Department of Government.**

Sub: **Enforcement of EPF / ESI benefits to outsourced agencies.**

Sir/Madam,

This is to say that outsourced agencies for manpower engaged by various Department/ PSU's / autonomous bodies are required to enroll their manpower under Employees' State Insurance (ESI) / Employees' Provident Fund (EPF) Schemes as per applicable laws. These agencies are also reimbursed with the employers' contribution towards EPF / ESI by the Principal Employers.

However, it is noticed that often the actual enrolment and flow of benefits to the outsourced employees by such agencies is not being properly monitored by the principal employers. In many cases, Identity Cards under ESI scheme have not been provided to these employees and, thus, they cannot avail any ESI coverage.

It is therefore, requested that before releasing the payments to the outsourced agencies for the manpower supplies for the month of March. 2014 due in April, 2014, all the officers/organizations under your administrative control may kindly be directed to :

- (i) Obtain an attested Xerox copy of Temporary Identity Cards / Pehechan Cards of ESI for all the personnel engaged by them.
- (ii) Obtain the EPF number of each personnel engaged by the agency.
- (iii) Obtain an undertaking from the Chief Executive of outsourced agency that every personnel engaged by it has been intimated his/her EPF number and has also been informed that he/she can find out his EPF balance from the website www.epfobbs.gov.in

In case of non-supply of such information by the outsourced agency, further payment may be withheld and Regional Director, ESIC / Regional Provident Fund Commissioner may be informed of the details of defaulting cases for verification.

Yours faithfully,

Sd/-

(R.K. Sharma)

Principal Secretary to Government

MATTERS RELATING TO FINANCIAL AUDIT

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **15847 (230)**/F., Dt. **27.04. 2013**
FIN-AA-MEET-0002/2013(Pt.)

From

Shri J.K. Mohapatra, IAS,
Additional Chief Secretary to Government.

To

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

Sub: **Improvement in Cash Management Practices.**

Sir,

I am directed to say that the Accountant General (General & Social Sector Audit) in the Draft Paragraph on "Review of Cash Management Practices" has brought out several instances of non-observance of codal provisions relating to cash management which are fraught with the risk of misappropriation and embezzlement of public funds and loss to exchequer. The Draft Paragraph also contains suggestions for bringing about improvement in the existing practice which can be achieved through strict enforcement of discipline in cash management and a suitable oversight mechanism.

2. The following instances of irregularities in cash management brought to the notice of Finance Department are furnished in the Annexure (copy enclosed).

i) Non adjustment of advances appearing in the Cash Book of DDOs for years together ranging from 1 to 55 years for Departmental and allied purposes which is fraught with the risk of mis-appropriation and embezzlement of public funds. (Annexure-1 & 2)

ii) (a) Mis-utilization of available cash for purposes other than the one for which budget provision was made. Part of cash balance as per cash book held in shape of voucher for such diversion. (Annexure-3)

(b) Discrepancy between bank balance and cash book due to non- reconciliation at periodic intervals. (Annexure-4)

(c) Retention of unspent balance of closed/inoperative schemes. (Annexure-5)

iii) (a) Unspent Scheme funds remaining in bank accounts beyond the financial year. (Annexure-6)

(b) Unclassified funds retained in cash balance. (ST & SC Development Deptt.)

(c) Undisbursed Pay & Allowances not refunded to Treasury. (DSWO, Khurda)

(d) Non -verification of cash balance during Audit. (Annexure-7)

(e) Physical verification of cash balance not conducted by DDOs at periodic intervals as required under the Odisha Treasury Code.

3. Effective measures for improvement of Cash Management practices are required to be taken to improve the Cash Management practices for ensuring safety of public money and accountability therefore, which are outlined in the following paragraphs. A brief summary of the Action Points are indicated in Annexure-10.

4. Adjustment of outstanding advances: The advances granted for Departmental or allied purposes under special orders of the Competent Authority appearing in the Cash Book is to be analysed by the concerned Drawing & Disbursing Officers and adjusted by submission of detailed accounts supported by vouchers and refund of unspent balance if any, within at least 31st July, 2013 failing which the salary of the concerned Drawing & Disbursing Officers and the concerned Government Servant should be held back from being disbursed. In case any such advance is outstanding against a Government Servant who has retired in the meanwhile, he/she should be asked to submit the detailed accounts supported by vouchers or refunds for necessary adjustment failing which the matter should be reported to the Pension Sanctioning Authority for necessary action. The Heads of Department of the Drawing & Disbursing Officers (mentioned in Annexure - 1 & 2) with whom such advances are outstanding should cause enquiry into the matter and take effective steps for adjustment of the advance in the manner indicated above within 31st July, 2013. The advance register required to be maintained for the purpose in terms of the instructions contained in Note-9, below the Subsidiary Rule-37 of OTC Volume-I should be reviewed frequently by all Drawing & Disbursing Officers so as to ensure adjustment of advances without delay.

5. Mis-utilization of available cash for purposes other than the one for which budget provision was made and part of cash balance as per cash book held in shape of voucher for such diversion: The instances of drawal of funds in cash and utilization of the cash for purposes other than the one for which it was budgeted and sanctioned indicated in Annexure-3 are required to be enquired into by the Head of the Department concerned through bill-wise and age-wise analysis of the cash balance appearing in the Cash Book and the part of the cash balance held in shape of voucher indicating the purpose for which the available cash was utilized. They are further required to indicate the possibility of recoupment of the cash balance held in shape of voucher from available budgetary allotment and then assess the prospect of utilization of the cash balance available. The Head of Department concerned should furnish a report on the above lines to Finance Department (Audit & Accounts Branch) through their respective Administrative Departments within 31st July, 2013 for deciding on the future course of action.

6. Discrepancy between bank balance and Cash Books : In terms of Para 18 - (IV) & (V) of the Annexure to Finance Department Office Memorandum No. TRC- 32/04-33563/F., dated 13.7.2005, the DDOs are required to undertake reconciliation between the balance in the Pass Book and the register of undisbursed salary and allowances by obtaining statement furnished by the bank with reference the Bank Pass Book. In the same manner, they should prepare the bank reconciliation statement in respect of the balances available in the Bank Pass Book and the undisbursed amount drawn by transfer credit to the Bank Account and furnish a certificate in the Pay Bill for the succeeding month to the effect that the Bank reconciliation statement has been prepared for the previous month and the discrepancies noticed if any have been. reconciled. Sample format for Bank Reconciliation Statements for Receipts and Payments in the Bank Account of DDOs are enclosed at Annexure-8 and Annexure-9 respectively for their guidance in the matter.

7. Retention of balance of closed/inoperative scheme : The balances being retained by the DDOs in the Cash Book in respect of closed and inoperative schemes are required to be refunded by way of deposit in the Government Account (as recoveries of overpayments pertaining to previous Year(s) under the *"Minor Head - 911 - Deduct- Recoveries of overpayments"* below the Major/Sub-Major Head from which the amount was originally drawn (Para: 3.10 of the General Directions contained in the List of Major & Minor Heads. The Drawing & Disbursing Officers mentioned in Annexure-5 should take action on these lines immediately and report compliance through their Heads of Departments and Administrative Departments within 31st May, 2013.

8. Unspent Scheme funds remaining in the bank accounts beyond the financial year: The Heads of Departments of the Drawing & Disbursing Officers having large cash balances in the Bank Accounts (as detailed in Annexure-6) are required to cause enquiry into the reasons for accumulation of such large balances in the Bank Accounts and furnish a report to Finance Department through their Administrative Department indicating the steps taken for timely utilization of such funds. The report should reach Finance Department (Audit & Accounts Branch) by 31st July, 2013.

9. Unclassified funds retained in cash balance: The Drawing and Disbursing Officer having unclassified funds in their cash balance are advised to immediately deposit such amounts in the treasury under the Head of Account "0075-Miscellaneous General Services-800-Other Receipts-0097-Misc. Receipts-02082-Miscellaneous Other Receipts". This exercise should be completed by the concerned Drawing & Disbursing Officers within 31st May, 2013. The Director, ST & SC Development Department is required to report compliance in this regard.

10. Undisbursed Pay & Allowances not refunded to Treasury: In terms of the provisions of Subsidiary Rule 235(2) of Odisha Treasury Code Vol.-I *"If for any reason payment cannot be made to a payee within the course of the month, the amount drawn for him shall be refunded by short drawing in next bill and his pay or allowances may be drawn a new under Subsidiary Rule 228 when the occasion for making the payment will arise"*. The amount of undisbursed pay and allowances detected in audit is to be refunded in the manner indicated above by the Drawing & Disbursing Officers concerned. The Director, Social Welfare, Women and Child Welfare Department is required to ensure compliance in the matter and furnish the report of compliance to audit as well as Finance Department by 31st May, 2013.

11. Non -verification of cash balance during Audit: The Head of the Department of the Drawing & Disbursing Officers indicated in Annexure-7 are required to cause verification of their (DDO's) cash balance within 31st May, 2013 and furnish their findings to audit through respective Administrative Departments with the copy 'to Finance Department.

12. Physical verification of cash balance not conducted by DDOs: Subsidiary Rule 37 & 70 of Odisha Treasury Code Vol.-I contain detail instructions relating to maintenance of cash book and verification of cash balance in Government Offices. In terms of the provision Rule 37(iv) of Odisha Treasury Code Vol.-I, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that

effect. Further, in the terms of Note-6 of Subsidiary Rule "In offices of the Departments of Government (i.e. Secretarial Offices) an officer of the status of not less than an Under Secretary shall undertake surprise inspection and check of the actual cash balance, at least once in the every month and record the result of his inspection and check in the cash book. A similar course shall be followed in the offices of the Heads of Departments and in subordinate offices responsible for each transaction, such periodical verification being undertaken by the Head of the Office or the senior most Gazetted Officer". Accordingly, the Drawing & Disbursing Officers should obtain the Cash Verification Certificate at the end of each month and submit a photocopy thereof along with the salary bill of the next month. Salary bills for the month of May, 2013 onwards shall contain a copy of the Cash Verification Certificate without which the same shall not be entertained by the Treasuries/Sub-Treasuries concerned.

The Administrative Departments and Heads of Department are required to ensure that, the instructions contained in Paragraph - 4 to 12 above on cash management in State Government offices are followed in letter and spirit in their own offices and in the subordinate offices, under their control in order to provide an assurance about safety of public money.

Yours faithfully

Sd/-

(J.K. Mohaptra)

Additional Chief Secretary to Govt.

Annexure-10**Action points for Heads of Department/Head of Office/Drawing & Disbursing Officer for improvement in Cash Management Practices.**

Sl. No.	Items of Work	Head of the Department	Head of the Office	D.D.O.
1.	Adjustment of outstanding advances for Departmental purposes (Para 4)	To enquire into the reasons for outstanding advances and take effective steps for adjustments within 31 st July, 2013	-	Analyse the advances appearing in the Cash Book. Call for vouchers and/or refund of unspent balance from the Government servant against whom advance is pending within 31 st July, 2013.
2.	Part of Cash balance held in shape of vouchers. (Para 5)	Make bill-wise and age- Wise analysis of Cash balance held in shape of vouchers and furnish a report to Finance Department (Audit & Accounts Branch) through the Administrative Deptt. within 31 st July, 2013		
3	Discrepancy between bank balance and cash book. (Para 6)			Carry out monthly reconciliation between the balance in the Bank Passbook and the balance as per cash book, as in the sample format and furnish a certificate in the pay bill for the succeeding month regarding reconciliation of discrepancy, if any.

Sl. No.	Items of Work	Head of the Department	Head of the Office	D.D.O.
4.	Retention of balance of closed/ in-operative schemes (Para 7)			Refund the amount by way of deposit in the Government Account (as recoveries of overpayments pertaining to previous Year(s) under the "Minor Head -911- Deduct-Recoveries of over-payments" below the Major/Sub-Major Head from which the amount was originally drawn and report compliance through their Heads of Departments and Administrative Department within 31st May, 2013.
5.	Unspent scheme funds remaining in bank account (Para 8)	To cause enquiry into the reasons for accumulation of such large balances in the Bank Account and furnish a report to Finance Department through their Administrative Department indicating the steps taken for timely utilisation of such funds by 31 st July, 2013.		
6.	Unclassified funds retained in cash balance (para 9)	The concerned Head of the Department (Director SC & ST Devp. Department) to furnish a report of compliance in this regard.		Deposit such amounts in the treasury under the Head of Account "0075-Miscellaneous General Services-800- Other Receipts-0097- Misc. Receipts-02082- Miscellaneous Other Receipts" by 31 st May, 2013
7.	Undisbursed Pay & Allowances not refunded to Treasury (Para 10)	Director, Social Welfare, Women & Child Devp. will furnish report of compliance by 31 st May, 2013 to audit as well as Finance Department.		Refund the undisbursed Pay & allowances by short drawing in next bill in terms of Subsidiary Rule 235(2) of Odisha Treasury Code Vol-I.

Sl. No.	Items of Work	Head of the Department	Head of the Office	D.D.O.
8.	Non verification of cash balance during audit (Para 11)	Heads of the Department are to cause verification of cash balance of the DDOs indicated in Annexure-7 within 31 st May, 2013 and furnish their findings their audit through the Administrative Deptt..		
9.	Physical verification by cash balance not conducted by DDO (Para 12)		In terms of in terms of the provision Rule 37(iv) of Odisha Treasury Code Vol.-I, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect	The Drawing & Disbursing Officers should obtain the Cash Verification Certificate at the end of each month and submit a photocopy thereof along with the salary bill of the next month. Salary bills for the month of May, 2013 onwards shall contain a copy of the Cash Verification Certificate without which the same shall not be entertained by the Treasuries / Sub-Treasuries concerned

Annexure-1**APPENDIX-I
(Refer paragraph I)**

Statement showing the outstanding advance position as on 31.03.2012, the details of which could not be ascertained in audit due to improper maintenance of Advance Ledger

(In Rs.)

Sl. No.	Name of the Drawing & Disbursing Officer	Amount of advance outstanding as on 31.03.2012
01	Dy. Collector (Nizarat) Keonjhar	10,52,722.86
02	Dy. Collector (Nizarat) Ganjam, Chatrapur	29,46,330.17
03	Block Development Officer, Ghasipura, Keonjhar	4,49,15,763.83
04	Block Development Officer, Chatrapur, Ganjam	26,70,782.60
05	Block Development Officer, Baranga	1,04,63,505.64
06	Collector, Baripada	24,39,674.75
07	Collector, Nayagarh	17,62,863.00
08	Block Development Officer, Nayagarh	37,44,129.00
09	Collector Kendrapara	15,48,15,480.00
10	Block Development Officer, Rajnagar	19,82,78,448.00
11	ASCO Cuttack	17,91,349.00
12	Block Development Officer, Satyabadi	27,19,377.87
13	Block Development Officer, Sonapur	1,02,92,100.00
14	Director of Agriculture & Food Production, Odisha, BBSR	2,025,81,416.53
15	Collector, Khurda	14,75,404.00
16	Collector, Balasore	39,35,284.00
17	Collector, Gajapati	1,08,437.00
18	Collector, Deogarh	13,14,000.00
19	Collector, Rayagada	26,94,955.00
20	Collector, Koraput	75,42,344.00
21	Collector, Sundargarh	25,79,849.00
22	Collector, Cuttack	12,74,314.00
23	District Social Welfare Officer, Sambalpur	39,33,672.00
24	Collector, Sambalpur	58,00,013.00
25	Collector, Jajpur	44,79,563.00
26	Block Development Officer, Khurda	2,35,39,368.00
27	District Social Welfare Officer, Dhenkanal	18,84,880.00
28	District Agriculture Officer, Rairangpur	47,81,305.00
29	Collector, Nabarangpur	26,77,237.00

Sl. No.	Name of the Drawing & Disbursing Officer	Amount of advance outstanding as on 31.03.2012
30	District Social Welfare Officer, Angul	1,40,560.00
31	District Social Welfare Officer, Balasore	1,28,89,895.00
32	District Agriculture Officer, Puri	30,23,461.00
33	District Social Welfare Officer, Koraput	38,42,966.75
34	District Social Welfare Officer, Gajapati	2,30,61,211.00
35	District Social Welfare Officer, Chhatrapur	1,98,56,519.65
Total		58,92,09,181.67 (58.92 Crore)

Annexure-2**APPENDIX-2
(Refer paragraph I)**

Statement showing the details of DDO wise outstanding advance position as on 31.03.2012 the details of which are available with DDOs

(In Rs.)

Sl. No.	Name of the Drawing & Disbursing Officer	Amount of advance outstanding as on 31.03.2012
01.	Dy. Director of Agriculture, Keonjhar	61,05,894.55
02.	Director of Agriculture, Keonjhar	1,77,829.81
03.	District Agriculture Officer, Anandapur	16,57,509.00
04.	Executive Engineer (Agril.) SZ, Berhampur	1,92,41,279.00
05.	District Agriculture Officer, Berhampur	20,69,318.69
06.	District Agriculture Officer, Phulbani	15,36,323.00
07.	District Agriculture officer, Angul	19,37,971.00
08.	Collector, Phulbani	1,16,50,249.00
09.	Collector, Angul	4,51,158.75
10.	Director of Soil Conservation, Bhubaneswar	2,56,821.00
11.	Block Development Officer, Talcher	59,26,329.97
12.	Block Development Officer, Dhenkanal	1,28,45,577.00
13.	Executive Engineer (Agril.) CZ, Bhubaneswar	1,93,154.00
14.	Soil Chemist, Cuttack	3,26,000.00
15.	Collectorate, Subarnapur	1,51,500.00
16.	District Agriculture Officer, Subarnapur	4,38,940.00
17.	District Agriculture Officer, Jagatsinghpur	16,57,080.00
18.	Collector, Dhenkanal	1,58,864.66
19.	District Agriculture Officer, Nayagarh	20,32,431.00
20.	District Agriculture Officer, Kendrapara	15,84,869.00
21.	Director of Horticulture Odisha, Bhubaneswar	1,87,14,651.00
22.	Deputy Director of Agriculture, Cuttack	39,03,555.00
23.	District Agriculture Officer, Balasore	22,22,505.00
24.	District Social Welfare Officer, Gajapati	7,46,686.00
25.	PD, Water Shed, Khurda	16,70,243.00
26.	District Agriculture Officer, Kalahandi	38,30,193.00
27.	District Agriculture Officer, Jeypore	3,19,26,220.00
28.	District Agriculture Officer, Cuttack	32,11,257.00
29.	District Social Welfare Officer, Rayagada	52,184.00
30.	Dy. Director of Agriculture, Jeypore	1,82,40,549.00
31.	Collector, Koraput	10,00,388.00
32.	District Agriculture Officer, Koraput	33,67,228.00
33.	District Social Welfare Officer, Kalahandi	36.44,116.00
34.	Collectorate, Kalahandi	1,99,013.00
35.	District Agriculture Officer, Sundargarh	48,96,205.00

Sl. No.	Name of the Drawing & Disbursing Officer	Amount of advance outstanding as on 31.03.2012
36.	District Social Welfare Officer, Sundargarh	13,61,482.00
37.	District Social Welfare Officer, Cuttack	8,57,57,342.00
38.	Collector, Raygada	19,059.00
39.	District Social Welfare Officer, Bhadrak	17,000.00
40.	Collector, Bhadrak	9,53,997.00
41.	District Agriculture Officer, Bhadrak	32,43,552.00
42.	District Social Welfare Officer, Nayagarh	15,78,379.00
43.	Collector, Boudh	3,19,515.00
44.	District Agriculture Officer, Sambalpur	12,98,581.00
45.	District Social Welfare Officer, Jajpur	1,92,980.00
46.	District Agriculture Officer, Jajpur,	25,34,550.00
47.	Collector, Gajapati	1,08,437.00
48.	District Social Welfare Officer, Boudh	8,00,064.00
49.	PD, Water Shed, Deogarh	7,61,076.00
50.	District Agriculture Officer, Kuchinda	8,48,481.00
51.	District Social Welfare Officer, Deogarh	28,000.00
52.	District Social Welfare Officer, Jagatsinghpur	4,34,911.00
53.	Collector, Puri	26,73,552.00
54.	District Social Welfare Officer, Puri	23,30,456.00
55.	Assistant Soil Conservation Officer, Rairangpur	99,693.00
56.	Assistant Soil Conservation Officer, Niladunguri, Sambalpur	4,700.00
57.	PD, Water Shed, Jharsuguda	11,77,224.00
58.	District Agriculture Officer, Champua	11,45,542.00
59.	Assistant Director Horticulture, Champua	86,438.00
60.	Dy. Director of Agriculture, Puri	99,97,644.00
61.	District Agriculture Officer, Gajapati	66,03,984.00
62.	Dy. Director of Horticulture, Balasore	5,79,825.00
63.	PD, Water Shed, Nabarangpur	10,84,721.00
64.	District Social Welfare Officer, Nabarangpur	34,265.00
65.	District Agriculture Officer, Karanjia	3,66,937.00
66.	District Agriculture Officer, Dharmagarh	4,18,98,215.00
67.	District Social Welfare Officer, Angul	8,36,379.00
68.	District Social Welfare Officer, Jharsuguda	3,249.00
69.	District Agriculture Officer, Jharsuguda	2,78,575.00
70.	Collector, Jharsuguda	3,35,564.00
71.	District Agriculture Officer, Boudh	7,03,352.00
TOTAL		Rs.33,85,21,813.43 (Rs.33.85 Crore)

Annexure – 3**APPENDIX – 3
(Refer paragraph 2.1)****Statement showing the details of paid vouchers as on 31.03.2012**

(In Rs.)

Sl. No.	Name of the DDO	Name of the Deptt.	Period		Amount of paid voucher
			From	To	
01.	DDA Keonjhar	Agriculture	1987-88	2011-12	5,84,941
02.	DAO Keonjhar	Agriculture	2009-10	2011-12	9,693
03.	DAO Anandapur	Agriculture	2008-09	2011-12	6,03,484
04.	DAO Berhampur	Agriculture		2011-12	17,152
05.	EE (Agril)SZ Berhampur	Agriculture	2009-10	2011-12	3,41,645
06.	DAO Jagatsinghpur	Agriculture		2011-12	15,493
07.	DAO Phulbani	Agriculture		2011-12	17,452
08.	DAO Angul	Agriculture		2011-12	24,250
09.	DAO Cuttack	Agriculture		2011-12	1,33,342
10.	Director of Horticulture, Bhubaneswar	Horticulture	2000-01	2011-12	23,07,998
11.	Director of Soil Conservation, Bhubaneswar	Soil Conservation	2001-02	2011-12	1,74,229
12.	Collector, phulbani	Revenue	1991-92	2011-12	72,637
13.	Collector, Angul	Revenue	1996-97	2005-06	2,01,356
14.	Collector, Subarnapur	Revenue	1995-96	2011-12	2,32,803
15.	Collector, Balasore	Revenue	2006-07	2011-12	13,99,188
16.	Collector, Gajapati	Revenue	1999-00	2011-12	3,30,783
17.	DSWO, Gajapati	W&CD	1997-98	2011-12	26,528
18.	DAO, Bhawanipatna	Agriculture	2011-12		10,229
19.	DAO, Cuttack	Agriculture	2008-09	2011-12	2,81,490
20.	DSWO, Rayagada	W&CD	2010-11	2011-12	27,121
21.	DAO, Koraput	Agriculture	2008-09	2011-12	21,240
22.	DAO, Sundargarh	Agriculture	2002-03	2011-12	10,750
23.	DSWO, Sundargarh	W&CD	2010-11	2011-12	64,089
24.	DSWO, Cuttack	W&CD	2011-12		5,564
25.	Collector, Rayagarh	Revenue	2011-12		1,76,842
26.	Collector, Bhadrak	Revenue	2001-02	2011-12	18,08,943
27.	DAO Bhadrak	Agriculture	2011-12		16,850
28.	DSWO, Nayagarh	W&CD	2004-05	2011-12	41,768
29.	Collector, Boudh	Revenue	1997-98	2011-12	1,55,080
30.	DAO, Jajpur	Agriculture	2000-01	2011-12	9,896
31.	DSWO, Khurda	W&CD	1999-00	2011-12	2,53,501
32.	DSWO, Dhenkanal	W&CD	1991-92	2011-12	1,59,290
33.	DSWO, Boudh	W&CD	2001-02	2011-12	5,32,142
34.	DAO, Kuchinda	Agriculture	2011-12		6,483

Sl. No.	Name of the DDO	Name of the Deptt.	Period		Amount of paid voucher
			From	To	
35.	DSWO, Deogarh	W&CD	2009-10	2011-12	52,656
36.	Collector, Puri	Revenue	1964-65	2011-12	63,65,596
37.	DSWO, Puri	W&CD	2011-12		3,50,732
38.	DAO, Rairangpur	Agriculture	2011-12		53,191
39.	ASCO, Niladungari	Soil Conservation	2008-09	2011-12	16,465
40.	DAO, Champua	Agriculture	2011-12		10,36,359
41.	Asst. Dir. Horticulture, Champua	Horticulture	1997-98	2011-12	2,38,972
42.	DDA, Puri	Agriculture	1994-95	2011-12	6,27,995
43.	DAO, Gajapati	Agriculture	2009-10	2011-12	36,176
44.	DDH, Balasore	Horticulture	1989-90	2011-12	6,80,559
45.	DSWO, Nabarangpur	W&CD	2009-10	2011-12	2,31,059
46.	DAO, Karanjia	Agriculture	2011-12		1,117
47.	DAO, Dharmagarh	Agriculture	2007-08	2011-12	4,377
48.	DSWO, Jharsuguda	W&CD	2011-12		10,376
49.	DAO, Jharsuguda	Agriculture	2011-12		7,306
50.	Collector, Jharsuguda	Revenue	1998-99	2011-12	6,67,918
51.	DSWO, Balasore	W&CD	2005-06	2011-12	59,234
52.	DAO, Boudh	Agriculture	1997-98	2011-12	18,095
53.	DWO, Chatrapur	SSD	2011-12		4,84,000
54.	DWO, Gajapati	SSD	2011-12		2,58,682
55.	DWO, Koraput	SSD	1978-79	2011-12	5,12,784
TOTAL					Rs.2,17,87,901 (Rs.2.18 Crore)

Annexure – 4**APPENDIX – 4
(Refer paragraph 2.2)****Statement showing the details of discrepancies between cash book & pass book balance**

(In Rs.)

Sl. No.	Name of the DDO	Date of Physical Verification	Balance as per pass book	Balance as per cash book	Difference
01.	EE(Agril) CZ, Bhubaneswar	18.06.2012	1,20,73,183.00	1,20,73,183.00	25,000.00
02.	Soil Chemist Cuttack	20.06.2012	20,967.00	2041.00	18,926.00
03.	Collector, Subarnapur	02.07.2012	1,17,89,731.99	1,05,24,369.99	12,65,362.00
04.	DAO, Subarnapur	04.07.2012	61,34,730.50	57,94,445.50	3,40,285.00
05.	BDO, Subarnapur	06.07.2012	13,62,35,781.87	13,50,50,768.57	11,85,013.30
06.	DAO, Jagatsinghpur	12.07.2012	20,79,647.00	20,47,553.00	32,094.00
07.	Collector, Keonjhar	18.06.2012	10,59,20,394.85	10,64,67,314.55	(-)5,46,919.70
08.	DDA Keonjhar	20.06.2012	2,20,15,460.00	1,88,23,090.00	31,92,370.00
09.	DAO Anandapur	26.06.2012	22,64,792.00	22,56,829.00	7,963.00
10.	BDO Ghasipura	28.06.2012	14,23,47,543.72	14,79,71,946.57	(-)56,24,402.85
11.	DAO Berhampur	04.07.2012	15,19,179.00	14,18,440.00	1,00,739.00
12.	EE(Agril) SZ, Berhampur	06.07.2012	12,25,49,539.00	11,48,22,029.00	77,27,510.00
13.	Collector Ganjam, Chatrapur	09.07.2012	17,13,06,270.69	16,68,99,321.69	44,06,949.00
14.	Collector, Kendrapara	04.07.2012	42,21,41,510.00	34,23,52,290.00	7,97,89,220.00
15.	Collector, Baripada	27.06.2012	12,89,84,600.21	12,70,48,192.90	19,36,407.31
16.	DA & FP Bhubaneswar	20.06.2012	56,78,09,262.00	56,76,83,277.00	1,25,985.00
17.	Director Horticulture Odisha, Bhubaneswar	11.06.2012	28,71,92,688.15	20,32,48,151.00	8,39,44,537.15
18.	DAO Phulbani	20.06.2012	26,55,573.00	26,36,643.00	18,930.00
19.	Collector Dhenkanal	29.06.2012	15,26,45,722.00	15,27,92,147.00	(-)1,46,425.00
20.	DAO Angul	04.07.2012	22,13,044.00	20,93,958.00	1,19,086.00
21.	Collector, Phulbani	18.06.2012	1,28,07,613.00	1,29,01,214.00	93,601.00
22.	Collector, Angul	02.07.2012	9,28,26,342.52	8,91,41,796.00	36,84,546.52
23.	DAO, Sundargarh	05.10.2012	27,48,741.00	25,90,091.00	1,58,650.00
24.	DSWO, Bhadrak	05.10.2012	42,67,33,293.00	30,04,09,449.00	12,63,23,844.00
25.	DAO, Bhadrak	03.10.2012	45,78,596.00	45,00,296.00	78,300.00
26.	Collector, Bhadrak	29.09.2012	25,48,59,549.00	24,49,42,432.00	99,17,117.00
27.	Collector, Balasore	08.10.2012	10,76,99,011.00	10,69,74,840.00	7,24,171.00
28.	DAO, Balasore	10.10.2012	31,58,022.00	31,17,410.00	40,612.00
29.	Collector, Sambalpur	01.10.2012	10,64,42,889.00	10,59,96,826.00	4,46,063.00
30.	DAO, Koraput	06.10.2012	42,12,277.00	41,24,367.00	87,910.00

Sl. No.	Name of the DDO	Date of Physical Verification	Balance as per pass book	Balance as per cash book	Difference
31.	DSWO, Nayagarh	28.09.2012	19,09,82,689.00	5,88,13,771.00	13,21,68,918.00
32.	DSWO, Jajpur	11.10.2012	23,05,36,784.00	22,69,92,977.00	35,43,807.00
33.	DAO, Jajpur	09.10.2012	46,24,294.00	86,85,279.00	(-)60,985.00
34.	Collector, Koraput	01.10.2012	11,43,88,928.00	11,14,01,761.00	29,87,167.00
35.	DDA, Jeypore	09.10.2012	83,43,538.00	81,94,995.00	1,48,543.00
36.	Collector, Sundargarh	29.09.2012	32,42,933.00	30,04,729.00	2,38,204.00
37.	DSWO, Sundargarh	03.10.2012	11,45,60,703.00	11,50,31,611.00	(-)4,70,908.00
38.	Collector, Kalahandi	03.10.2012	8,27,34,383.00	2,86,25,751.00	5,41,08,632.00
39.	DAO, Cuttack	04.10.2012	51,54,036.00	45,14,560.00	6,39,476.00
40.	DSWO, Koraput	04.10.2012	38,88,36,162.00	36,34,89,761.00	2,53,46,401.00
41.	DAO, Jeypore	11.10.2012	72,76,366.00	51,30,571.00	21,45,795.00
42.	PD, Watershed, Khurda	01.10.2012	1,74,13,188.00	1,72,77,851.00	1,35,337.00
43.	Collector, Deogarh	10.10.2012	1,23,47,044.00	1,24,83,148.00	(-)1,36,,104.00
44.	PD, Watershed, Khandhamal	05.10.2012	2,51,76,109.00	3,55,19,473.00	(-)1,03,43,364.00
45.	DAO, Bhawanipatna	08.10.2012	35,75,119.00	32,20,338.00	3,54,781.00
46.	DSWO, Puri	18.10.2012	24,28,94,771.63	20,48,36,160.84	3,80,58,610.79
47.	DDA, Puri	30.09.2012	2,59,86,548.00	2,49,80,088.00	10,06,460.00
48.	DAO, Gajapati	11.10.2012	19,51,599.00	16,52,505.00	2,99,094.00
49.	DDH, Balasore	11.10.2012	3,31,59,064.00	3,00,53,108.00	31,05,956.00
50.	PD Watershed, Nabarangpur	18.10.2012	4,81,98,572.00	3,32,41,403.00	1,49,57,169.00
51.	Collector, Nabarangpur	16.10.2012	3,66,38,575.00	1,43,14,125.00	2,23,24,450.00
52.	DSWO, Nabarangpur	19.10.2012	19,55,55,497.00	12,13,70,074.00	7,41,85,423.00
53.	DAO, Karanjia	08.10.2012	8,48,161.00	5,96,794.00	2,51,367.00
54.	DAO, Dharmgarh	29.09.2012	1,75,87,230.00	64,48,808.00	1,11,38,422.00
55.	DSWO,Angul	18.10.2012	18,08,84,728.00	15,33,21,970.00	2,75,62,758.00
56.	DSWO, Jharsuguda	10.10.2012	5,09,11,523.00	4,17,03,762.00	92,07,761.00
57.	DAO, Jharsuguda	12.10.2012	12,03,081.00	15,58,602.00	(-)3,55,521.00
58.	Collector, Jharsuguda	08.10.2012	1,62,42,828.00	1,51,05,180.00	11,37,648.00
59.	DSWO, Balasore	12.10.2012	34,77,81,066.00	27,77,03,415.00	7,00,77,651.00
60.	DAO, Puri	16.10.2012	16,34,611.00	16,26,790.00	7,821.00
TOTAL					Rs.80,32,44,213.52 (Rs.80.32Crore)

APPENDIX -5
(Refer paragraph 2.3)

Statement showing the details of non-refund of unspent balance of closed/non-operational scheme

(In Rs.)

Sl. No.	Name of the DDO	Name of the Scheme	Amount
01	BSDO Satyabadi	OBB	80,36.00
02	BDO Subarnapur	OBB	17,086.00
03	BDO Ghasipura	OBB	6,43,365.50
04	BDO Chatrapur	OBB	6950.61
		DP	1,70,648.64
		JRY	2,76,294.00
		RLEGP	1,70,529.00
		NREP	2,05,609.00
		Million Well	2,25,413.00
		IRDPA	17,750.00
		TRYSEM	5974.00
		DWCRA	24,555.00
05	Director of Soil Conservation Odisha Bhubaneswar	SLUB	10,150.00
		Rice & Fish	2,00,000.00
06	BDO Dhenkanal	ERRP	11,841.00
		Welfare (SP)	200.00
		Land reclamation	24,271.00
		Housing Scheme	1,500.00
07	BDO Talcher	PMMP	251.00
08	BDO Baranga	Feeding Programme	19,859.87
		Plantation Programme	4,425.77
		Leather Training	7,435.10
		Care Contingency	10,000.00
09	BDO Khurda	OBB	66,178.00
		United Fund	19,69,946.00
10	DSWO, Bhadrak	National Trust	1,400.00
		DWCRA	6,321.00
		BSY	2,21,305.00
11	DSWO, Balasore	BSY	29,302.00
		Unicef	46,446.00
Total			Rs.44,75.351.99 (Rs.44.75 lakh)

Annexure-6**APPENDIX -6
(Refer paragraph 3.1)****Statement showing the details of cash balances with DDOs kept in bank account**

(In Rs.)

Sl. No.	Name of the DDO	Name of the Scheme	Amount kept in bank account as on 31.03.2012
1	BSDO Satyabadi	IAY, CFC, Mo Kudia, MP LAD, MLA LAD, CFC (sanitation), GGY, CRF, MGNREGS, Misc	19,76,46,971.00
2	BDO Subarnapur	Biju KBK, IAP, MGNREGS, CFC, SFC award, MPLAD, MLALAD, IAY, WODC, BRGF, NRLM (SGSY)	14,58,36,545.00
3	EE (Agril.) CZ Bhubaneswar	RKVY	7,73,72,042.00
4	DDA Keonjhar	Promotion of SRI, ISOPOM (Oilseeds), RKVY, ISOPOM (Pulse), ISOPOM (Maize) etc	2,16,10,554.00
5	DAO Keonjhar	ICDP Rice, ISOPOM (Maize) ISOPOM (Jute Tech)	7,45,376.00
6	DAO Anandpur	JMM-II, ISOPOM (Maize), ISOPOM (Oilseeds), Rice development, sugar cane development	21,61,248.00
7	DAO Berhampur	ISOPOM (Oilseeds), ISOPOM (Maize), ICDP Rice ICDP Ragi	16,51,296.00
8	EE (Agril) CZ Berhampur	Infrastructure Development facility (CP), Electrification of Research Centre (SP), Development of Agriculture Farms	13,10,33,649.00
9	BDO, Ghasipura	SGSY, TFC, MPLAD, MLA LAD, IAY, Natural Calamities, BRGF, MGNREGS, NRHM, Mo Kudia, MADA, IAP	18,44,93,556.45
10	BDO, Chatrapur	SGSY, TFC, MP LAD, MLA LAD, IAY, natural Calamities, BRGF, MGNREGS, Mo Kudia	13,39,76,627.65
11	Director Soil Conservation Odisha, Bhubaneswar	RKVY	43,40,000.00
12	Collector Phulbani	In put subsidy on crop loss, GR in kind	2,24,53,976.00
13	Collector Angul	Biju Gramyajyoti, CMRF	14,97,515.00
14	DAO Angul	Work Plan rice development, MM Mesta, Work plan sugar cane, ISOPOM (Maize & Oil seeds)	11,83,813.00
15	DAO Phulbani	ISOPOM (Oilseeds), Rice development, Agricultural implements	7,52,352.00

Sl. No.	Name of the DDO	Name of the Scheme	Amount kept in bank account as on 31.03.2012
16	BDO Talcher	SGRY, MPLAD, MLALAD, IAY, Mo kudia, MGNREGS, GGY, PMGY	7,35,85,644.00
17	BDO Dhenkanal	MP LAD, MLA LAD, IAY, Mo kudia, MGNREGS, GGY, PMGY, BRGF	13,95,95,698.00
18	BDO Baranga	MP LAD, MLA LAD, IAY, Mo kudia, MGNREGS, GGY, PMGY, FDR Grant	10,86,93,551.00
19	Collector Baripada	Gratuitous relief	10,39,16,000.00
20	DDA Cuttack	Popularization of agricultural implements & equipments	1,80,00,000.00
21	Director of Horticulture, Bhubaneswar	RKVY, NHM, DCCD	17,38,82,000.00
22	BDO, Khurda	MGNREFGA, TFC, MPLAD, MLA LAD, IAY, MOKUDIA, Misc., & GGY	10,95,68,842.00
23	DSWO, Jagatsingpur	IMR, MDM, SNP & Mission Shakti	10,08,88,090.00
24	DSWO, Dhenkanal	Handicapped Scholarship	2,81,019.00
25	DSWO, Boudh	Swayam Sidha / Mission Shakti / SOAP/ MABY / NFBS / NOAP	70,31,389.00
26	DWO, Koraput	Pre / Post Matric Scholarship / Amenities	6,21,66,675.00
27	DWO, Chatrapur	Pre / Post Matric Scholarship / Amenities	2,72,75,441.00
28	DAO, Puri	ISOPAM (Maize) ISOPAM (rice, ICDP (normal)	11,09,533.00
29	DSWO, Balasore	MDM, SNP, MBPY, OAP, IGNOAP	11,00,56,610.00
30	DAP, Boudh	ISOPAM(Maize) ISOPAM (rice) ICDP (R)	41,63,634.00
31	DAO, Jharsuguda	ISOPAM(Maize) ISOPAM (rice) ICDP (R)	21,02,990.00
32	DSWO, Jharsuguda	BSY, MDM, SNP, MBPY, IGNOAP, SOAP, PWDV	8,31,32,890.00
33	DSWO, Angul	BSY, MDM, SNP, MBPY, IGNOAP, SOAP, PWDV	21,19,08,115.00
34	DDH, Balasore	RKVY, CDB	1,79,47,625.00
35	PDW Watershed, Nabarangpur	ACA, IWDP, RLTP, IWMP	3,86,11,018.00
36	DSWO, Nabarangpur	MDM, SNP, MBPY, IGNOAP	5,90,15,647.00
37	DAO, Karanjia	ISOPAM (M) ISOPM(O) ICDP(N), ICDP (R)	10,37,142.00
38	DAO, Dharamgarh	ISOPAM (M) ISOPM(O) sugarcane (TASP), NFSM, RKVY	71,08,289.00
39	PD Watershed, Deogarh	RKVY, IAP, IWDP, NREGS, BRGF, RVP	1,73,68,052.00
40	DAO, Kuchinda	ISOPAM (M), ISOPAM (O), JCDP, RKVY	21,11,502.00
41	DSWO, Deogarh	MDM, SNP, MBPY, JJB, NSAP	12,09,20,993.00
42	DSWO, Jagatsinghpur	MDM, SNP, MBPY, JJB, NSAP	12,02,93,798.00
43	DSWO, Puri	MDM, SNP, MBPY, JJB, NSAP	10,31,79,012.00
44	PD Watershed, Rairangpur	NWDPR, IWDP, RKVY, NREGS	12,71,602.00
45	DAO, Rairangpur	ISOPAM(M), ISOPAM(O), RKVY, NFSM	25,43,950.00

Sl. No.	Name of the DDO	Name of the Scheme	Amount kept in bank account as on 31.03.2012
46	PD Watershed, Nildungri, Sambalpur	IWDP, ATMA	12,61,831.00
47	PD Watershed, Jharsuguda	NWDPRA, IWDP, MGNREGS	31,94,684.00
48	DAO, Champua	ICDP, ISOPAM(M) JTM	35,16,758.00
49	ADH, Champua	RSVY, RKVY, MGNREGA, NHM	39,17,870.00
50	DAO, Jajpur	NCDP, IAP, ISPAM, ICDP	54,72,979.00
51	DAO, Bhadrak	ISOPAM, ICDP, JTM	49,85,471.00
52	DAO, Koraput	ISOPAM, ICDP	34,11,263.00
53	DSWO, Jajpur	MDM, SNP, MBPY, IGNOAP	23,05,25,511.00
54	DSWO, Nayagarh	MDM, SNP, IGNOAP, MBPY	6,50,86,336.00
55	DAO, Balasore	ISOPAM, ICDP, JTM	34,81,956.00
56	DSWO, Bhadrak	SNP, MDM, MBPY, IGNOAP	29,60,47,716.00
57	DAO, Sundargarh	ISOPAM(O), ISOPAM(M)	26,23,097.00
58	BDO, Khurda	TFC, MPLAD, MALAD, IAY, MGNREGA, MOKUDIA, CRF, GGY	11,31,01,881.00
59	DAO, Cuttack	ISOPAM, ICDP, Sugarcane	26,81,286.00
60	DSWO, sundargarh	SNP, MDM, MBPY	15,07,36,868.00
61	DDA, Jeypore	ISOPAM, sugarcane, VAW Trg. SRI, ACIDIC Soil	54,04,346.00
62	DAO, Kalahandi	ISOPAM, ICDP, Jute Dev, SUBACS	46,08,032.00
63	PDW Watershed, Khurda	IWDP, HARIALI, NWDPRI	44,75,792.00
64	DAO, Jeypore	ISOPAM, OCDP, RAGI Dev. SBACS	55,77,725.00
65	DSWO Koraput	SNP, MDM, MBPY, IGNOAP	26,32,39,768.00
66	DSWO, Kalahandi	SNP, MDM, MBPY, IGNOAP	5,43,62,983.00
67	DSWO, Sambalpur	SNP, MDM, MBPY, IGNOAP	11,38,51,571.00
68	DAO, Sambalpur	ISOPAM, ICDP	11,08,538.00
69	DSWO, Cuttack	SNP, MDM	49,78,30,694.00
70	DAO, Rayagada	ISOPAM, ICDP	21,82,712.00
TOTAL			Rs.459,82,09,947.10 (Rs.459.82 crore)

Annexure-7**APPENDIX -7
(Refer paragraph-3.4)**

Statement showing the details of DDOs did not get their cash physically verified on the date of audit

(In Rs.)

Sl. No	Name of the Drawing Disbursing Officer	Date of Audit
1	Dy. Director of Agriculture, Cuttack	23.06.2012
2	Collector, Chatrapur	09.07.2012
3	Block Development Officer, Satyabadi	26.06.2012
4	Collector, nayagarh	18.06.2012
5	Block Development Officer, Nayagarh	23.06.2012
6	Collector, Khurda	03.07.2012
7	Block Development Officer, Rajnagar	11.07.2012
8	Block Development Officer, Dhenkanal	25.06.2012
9	Block Development Officer, Talcher	06.07.2012
10	Block Development Officer, Baranga	12.07.2012

Annexure-8**Monthly Bank Reconciliation Statement Of Disbursement in the Bank Account of DDOs for The Month Of _____, 20____**

(To be maintained by DDOs)

Department/ Office of _____

Total payments as per Bank Statement	Total payments as per the No. of Cheques issued	Amount disbursed through Cheques issued in earlier month(s) but encashed during the month	Amount disbursed through Cheques issued during the month but not encashed	Items in bank statement not relating to DDO and other errors in the Bank Statement	2+3 - 4+5 (should be equal to the figure under Col.1)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Annexure-9**Monthly Bank Reconciliation Statement of Receipts in the Bank Account Of DDOs for the Month of _____, 20____**

(To be maintained by DDOs)

Month/Year _____

Total of remittances sent to Bank Account by DDO during the month	Total of receipts as per Bank Statement	Total of remittances pertaining to earlier period and shown by Bank for the month	Total of remittances made but not appearing in the Bank Statement for the month	Items of remittances made but not appearing in the Bank statement for the month	Total (1+3-4+5) This should tally with the amount under Col.2	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Note : Normally the figure in Col.3 of current month's Statement will represent figure of Col.4 of the statement of the previous month. In case of difference only, the details may be given.

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

CORRIGENDUM

No. **16103**/F., Dated the **30th April, 2013**
FIN-LFA-2-CADRE-0029/2012

The words "Local Fund Audit" may be inserted in each row after the words District Audit Office in Column No. 2 of Finance Department Notification No. 5848 date-3.7.12 to regularise the matter of issuing D.D.O's Code by the A.G. (A&E), Odisha.

Sd/-
Joint Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **30296**/F., Dt. **25.09.2013**
FIN-LFA-CADRE-1/2012 (Pt.)

In exercise of the power conferred by Section-4 of Odisha Local Fund Audit Act, 1948, read with Odisha Local Fund Audit (Amendment) Act, 1976 and in partial modification of Finance Department Notification No. 5848/F dt.3.7.2012 the State Government do hereby reconstitute, create and rename the District Audit Officers as indicated below with Headquarter and Jurisdiction as noted against each.

Sl. No.	Name of the District Audit Office/ Audit Office	Headquarter	Jurisdiction
1	2	3	4
1.	District Audit Office, Puri located at Bhubaneswar Renamed as - Audit Office, Bhubaneswar	Bhubaneswar	Bhubaneswar Sub-Division under Khurdha District
2.	District Audit Office, Puri (Newly created).	Puri	Revenue District, Puri
3.	District Audit Office, Khurda	Khurda	Revenue District, Khurda (excluding Bhubaneswar Sub-Division) & Nayagarh
4.	District Audit Office, Cuttack	Cuttack	Revenue Districts, Cuttack & Jagatsinghpur
5.	District Audit Office, Jajpur	Jajpur	Revenue Districts, Jajpur & Kendrapara
6.	District Audit Office, Dhenkanal	Dhenkanal	Revenue District, Dhenkanal
7.	District Audit Office, Angul	Angul	Revenue District, Angul
8.	District Audit Office, Balasore	Balasore	Revenue District, Balasore
9.	District Audit Office, Bhadrak	Bhadrak	Revenue District, Bhadrak
10.	District Audit Office, Sambalpur	Sambalpur	Revenue District, Sambalpur & Deogarh
11.	District Audit Office, Baragarh	Baragarh	Revenue District, Baragarh
12.	District Audit Office, Jharsuguda, (Newly Created)	Jharsuguda	Revenue District, Jharsuguda
13.	District Audit Office, Bolangir	Bolangir	Revenue District, Bolangir & Sonapur
14.	District Audit Office, Kalahandi	Bhawanipatna	Revenue District, Kalahandi & Nuapada
15.	District Audit Office, Koraput	Jeypore	Revenue District, Koraput & Malkangiri

Sl. No.	Name of the District Audit Office/ Audit Office	Headquarter	Jurisdiction
1	2	3	4
16.	District Audit Office, Rayagada	Rayagada	Revenue District, Rayagada
17.	District Audit Office, Nawarangpur (Newly Created)	Nawarangpur	Revenue District, Nawarangpur
18.	District Audit Office, Ganjam	Berhampur	Revenue District, Ganjam
19.	District Audit Office, Gajapati (Newly Created)	Paralakhemundi	Revenue District, Gajapati
20.	District Audit Office, Phulbani	Phulbani	Revenue District, Kandhamal & Boudh
21.	District Audit Office, Mayurbhanj	Baripada	Revenue District, Mayurbhanj
22.	District Audit Office, Sundargarh	Sundargarh	Revenue District, Sundargarh
23.	District Audit Office, Keonjhar	Keonjhar	Revenue District, Keonjhar

This shall come into effect from 01.10.2013

By order of the Governor

Sd/-

(P.K. Biswal)

Additional Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

CORRIGENDUM

No. **30841** /F; Date: **01.10.2013**
FIN-LFA-CADRE-1/12(Pt)

The following word/words may be inserted in the Finance Department Notification No.30296/F dt.25.09.2013 at the places as indicated below. – "Notification No.10268/F dt.26.11.2012 and Corrigendum No.16103/F dt.30.04.2013" may be inserted in the 3rd line of 1st Para between "dt.3.7.2012" and "the State Government".

(ii) The words "Local Fund Audit" may be inserted in each row after the words "District Audit Office" / "Audit Office in column-2.

The word "Chandikhol" may be inserted in place of "Jajpur" in column-3 of 5th row.

All other words shall remain unaltered.

Sd/-
Deputy Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

Bhubaneswar, dated the **11.03.2014**

No. LFA-II-TP-27/2011 **6681** /F., In exercise of the powers conferred by the proviso to article 309 of the Constitution of India and in supersession of the Odisha Local Fund Audit (Audit Officers) Rules, 2007, except as respects things done or omitted to be done before such supersession, the Governor of Odisha hereby makes the following rules regulating the method of recruitment and conditions of service of the persons appointed to the Odisha Local Fund Audit (Group A and B) Service, namely:-

Short title and commencement.- (1) These rules may be called the Odisha Local Fund Audit (Group A and Group B) Service Rules, 2014.

Definition – (1) In these rules, unless the context otherwise requires,-

- (a) "Board" means the Selection Board constituted under rules;
- (b) "Commission" means the Odisha Public Service Commission;
- (c) "Department" means Finance Department of the Government;
- (d) "Government" means the Government of Odisha;
- (e) "Scheduled Castes" and "Scheduled Tribes" shall mean such castes and tribes as may be notified, from time to time, by the President of India under Article 341 and Article 342, respectively, of the Constitution of India;
- (f) "Secretary" means the Secretary of the Department;
- (g) "Service" means the Odisha Local Fund Audit (Group A and Group B) Service; and
- (h) "Year" means the calendar year.

(2) All other words and expression used but not defined in these rules, unless the context otherwise requires, shall have the same meaning as respectively assigned to them in the Odisha Service Code.

Composition of the Service:- The service shall consist of such number of permanent and temporary posts of Assistant Directors (Group A) and Additional Audit Officers (Group B) as the Government may decide from time to time .

Recruitment to the Service. - (1) Recruitment to the posts of Assistant Director shall be made by way of promotion from the posts of Additional Audit Officer.

(2) Recruitment to the posts of Additional Audit Officer shall be made by way of promotion from the posts of Audit Superintendent of Local Fund Audit Organisation.

(3) No person shall be eligible for promotion to the post of Assistant Director unless he has completed two years of continuous service in the post of Additional Audit Officer on the 1st day of January of the year in which the Board meets.

(4) No person shall be eligible for promotion to the post of Additional Audit Officer unless, he has completed twenty years of qualifying service in the cadre of Audit Superintendent (Local Fund Audit) and Auditor (Local Fund Audit) taken together, out of which such person must have minimum five years of experience in the post of Audit Superintendent (Local Fund Audit) on the 1st day of January of the year in which the Board meets.

5. (1) **Constitution of Selection Board** - There shall be constituted a Selection Board consisting of the following members for consideration of promotion to the posts Assistant Director and Additional Audit Officer, namely:-

- | | |
|---|-----------------------------|
| (i) Secretary to Government, -
Finance Department; | Chairman; |
| (ii) Director of Local Fund Audit, -
Odisha, Bhubaneswar | Member; |
| (iii) Deputy Secretary or Joint -
Secretary to Government, in
charge of Local Fund Audit
Establishment in Finance
Department. | Member
Secretary |

(2) The recommendation of the Board shall be valid and can be operated upon notwithstanding the absence of anyone of its members other than the Chairman:

Provided that the member so absenting must have been duly invited to attend the meeting of the Board and majority of the members of the Board must have attended the meeting.

Procedure for selection by the Board.- (1) The Board shall meet at least once in a year preferably in the month of January to prepare a list of officers, suitable for promotion to the next higher grade taking into account the existing vacancies of the year.

(2) **Preparation of select list-** The Board, while preparing the select list, shall follow the provisions laid down in the Odisha Civil Services (Zone 01 Consideration for promotion) Rules , 1988, the Odisha Civil Services (Criteria for promotion) Rules ,1992 and the Odisha Civil Services (Criteria for Selection for Appointment including Promotion) Rules,2003, and the Odisha Reservation of Vacancies in posts and services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made there under.

7. **Reservations** - Notwithstanding anything contained in these rules, reservation of vacancies or posts, as the case may be, for Scheduled Castes and Scheduled Tribes shall be made in accordance with the provisions of the Odisha Reservation of Vacancies in Posts and Services (for Scheduled Castes and Scheduled Tribes) Act, 1975 and the rules made thereunder.

8. **Consultation with the Commission.**- (1) The list prepared by the Board under rule 6(1) for filling the vacancies in the service shall be referred to the Commission by the Government for recommendation together with the following documents, namely:-

(i) The relevant records of officers who are include in the list in order of their seniority coming within the zone of consideration.

(ii) The relevant records of officer who are not considered by the Board along with the reason in detail regarding their unsuitability.

(2) The Commission shall consider the list along with the documents received under sub-rule (1) and shall furnish its recommendations to the Government.

9. **Select list.**- (1) The recommendation of the Commission in respect of reference made to it under sub rule (1) of rule 8 shall be considered by Government and the list approved by Government shall form the select list.

(2) The list referred to under sub rule (1) shall ordinarily be in force for a period of one year from the date of its approval by the Government.

Provided that the Government may, in consultation with the Commission for grave lapse in the conduct or deterioration in the standard of performance of duties on the part of any officer included in the select list, not appoint such officer to the service.

10. **Appointment.**- Appointment to the service shall be made In the order in which the names appear in the select list.

Probation and confirmation.- (1) Every person appointed to any post in the service shall be on probation for a period of one year from the date of joining:

Provided that the appointing authority may, if think fit in any case or class of cases, extend the period of probation:

Provided further that such period of probation shall not include,-

- (a) extra ordinary leave;
- (b) period of unauthorised absence; and
- (c) any other period held to be not being on actual duty.

(2) The appointment of a probationer may, for good and sufficient reasons to be recorded in writing, be terminated by the Government at any time without previous notice during the period of probation including extension of such period, if any, and after such termination, the employee shall be deem to be reverted to the former post.

(3) A probationer, after completing the period of probation to the satisfaction of the Government, shall be eligible for confirmation subject to the availability of substantive vacancy in the service.

12. **Inter-se-seniority.**- The inter-se-seniority of the officers appointed to the service shall be in the order in which their names are arranged in the select list.

13. **Other conditions of service** :- The conditions of service in regard to matters not covered by these rules shall be the same as are or as may from time to time be prescribed by the Government.

14. **Relaxation**.- Where the Government are of the opinion that it is necessary or expedient to do so, they may, by order, and for reasons to be recorded in writing, relax any of the provisions or these rules in consultation with the Commission in the interest of public service.

15. **Interpretation**. - If any question arises relating to the interpretation of these rules, it shall be referred to the Government for decision.

16. **Power to issue instructions**.- The Government may also issue instructions not inconsistent with the provisions of these rules as they may consider necessary to regulate the matters not specifically covered by the provisions of these rules.

17. **Repeal and Savings**:- All rules, regulations, orders or instructions in force immediately before the commencement of these rules in respect of matters relating to the service and covered by these rules are hereby repealed.

Provided that any order or appointment made, action taken or things done under the rules, regulations, orders or instructions so repealed shall be deemed to have been made, taken or done under the corresponding provisions of these rules.

By order of the Governor

Sd/

(U.N. Behera)

Additional Chief Secretary to Government

**MATTERS RELATING TO
MISCELLANEOUS
MATTERS**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

NOTIFICATION

No. **19138**/F., Bhubaneswar, dated the **29th May, 2013**
FIN-PUIF-Meet-0005/2012

Government after careful consideration have been pleased to nominate Sri D.K. Singh, Director, IF and Addl. Secretary to Government, Finance Department as Director to the Board of Directors of the amalgamated Odisha Gramya Bank until further orders under Section 9 & 10 of the Regional Rural Banks Act, 1976 in supersession of this Department previous Notification.

By Order of the Governor

Sd/-
(S Kanungo)
Joint Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **21228 (5)/F.**, Dt. **22.06.2013**
FIN-WM-LC-0034/2012

From

Shri J. K. Mohapatra, I.A.S.
Additional Chief Secretary to Govt.

To

**The Principal Secretary to Government,
Housing & Urban Development Department/
Water Resources Department/
Rural Development Department/
The Commissioner-Cum-Secretary to Government,
Energy Department/
The EIC-Cum-Secretary to Government,
Works Department.**

Sub: **Discontinuance of the revised procedure for keeping security deposit of Contractors in a separate Bank Account with effect from 1st July, 2013.**

Sir,

I am to say that the Principal Accountant General (A&E) Odisha in the Report on annual review of the working of Public Works Divisions in Odisha for the year 2011-12 has observed that the revised procedure for keeping security deposit of contractors in Bank Account put in place by Works Department Circular No.17164/W dated 26.09 .2006 (copy enclosed) suffers from the following deficiencies :-

It violates Para 22.4.17(b) of CPW A Code which requires that all vouchers in support of payment to contractors should be submitted along-with the monthly accounts.

The debit in the Cash Book and corresponding credit to the Bank Account is only a technical debit because receipt of the payee is wanting. In terms of public works accounting procedure, the security deposits should have been kept in the Major Head - 8443 - Civil Deposit - 108 - Works Deposit - Cash Deposit of contractors (Para 15.2.5 of CPW A Code) till final liquidation of liability to the contractor by way of refund of the Security Deposit.

There are also other infirmities like absence of clear procedure regarding lapsed deposit, procedure to be followed for imposition of defect liability and the treatment of interest on such deposits.

An amount of Rs.177.79 crore was kept outside Government account by the Divisions as at the end of 2011-12.

The report emphasized on the need for adoption of correct procedure in terms of the CPW A Code.

2. In keeping with the codal provisions and observations of the Principal Accountant General (A & E) Odisha, it has been decided to discontinue the revised procedure for keeping the Security Deposit in a separate Bank Account and revert back to the procedure prevailing prior to issue of the revised procedure by Works Department on 29th September, 2006.

3. Therefore, the Public Works Division and Irrigation Projects are to follow the following procedure with regard to Security Deposit with effect from 1st July, 2013.

i) The balance available in the Bank Account till 30.06.2013 pertaining to Security Deposit except the interest accrued will be brought back to the Government Account and credited to the Head of Account "8443-Civil Deposit-108-Public Works Deposit-1661-Deposit of Engineering Organisation-91093-Security Deposits".

ii) The interest accruals in the Bank Account till 30.06.2013 should be brought to the Government Account under the Head of Account "0075-Miscellaneous General Services -800-Other Receipts-0097-Miscellaneous Receipts-02082- Miscellaneous Other Receipts".

iii) From 01.07.2013 onwards all Security Deposit deducted from Works Bill should be credited to Head of Account "8443-Civil Deposit-108-Public Works Deposit-1661-Deposit of Engineering Organisation-91093-Security Deposit" in the accounts of the concerned Public Works Divisional/ Irrigation Project.

iv) Refund of Security Deposit will be made from the Head of Account "8443- Civil Deposit-108-Public Works Deposit-1661-Deposit of Engineering Organisation-91093- Security Deposit" as per the codal provisions.

4. The Heads of Departments, Divisional Officers and Financial Advisers & Chief Accounts Officers of the Irrigation Projects may be instructed to follow the procedure outlined in the Paragraph - 3 above.

Yours faithfully

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

No. **21802**/F., Dt. **27.06.2013**
FIN-COD-RULE-0008/2012

Sub: Recovery of personal loans of the members of Utkal Cooperative Banking Societies Ltd from salary of the employees by the DDOs.

In the Finance Department Memorandum No. 16188 dated-12.04.2012 it has been explicitly mentioned that the Drawing and Disbursing Officer shall not provide any kind of undertaking either for recovery of loan or as guarantor for sanction of personal loan by the Banks / Societies. The O.M. has been issued as the power to give guarantee on behalf of the State Government lies with the Cabinet.

The members of the Utkal Cooperative Banking Societies Ltd. are the employee of the Odisha Secretariat and Heads of the Departments. It has come to the notice of the Government that a practice has developed for obtaining a guarantee/undertaking from the DDO before sanction of loan to any member by the Society. Due to the restrictions in the aforesaid F.D. O.M. not to issue such undertaking, the members are facing difficulty to avail loan from the above said Society at the time of their need. It has also been brought to the notice of Government that section 35 of the Odisha Cooperative Societies Act, 1962 authorises the employer to recover the due of the society from the salary of the employee.

After careful consideration and in consultation with the Registrar of Cooperative Society, Odisha, it is now clarified that DDOs will continue to be guided by the Finance Department Memorandum No.16188 dated-12.04.2012. However, in case of any default by a loanee employee, the society may request the DDO to recover the defaulting amount from the salary of the loanee employee invoking section 35 of the Act *ibid*. The DDO will entertain such request of the society as and when made.

Sd/-
(A.K. Mishra)
Special Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **22196 (41)/F.**, Dt. **01.07.2013**
FIN-OBFA-OB-0001/2012

From

**Shri J.K. Mohapatra, IAS,
Additional Chief Secretary to Government.**

To

**The Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries/
Special Secretaries to all Departments of Government.**

Sub: **Functioning of Programme Performance & Outcome Monitoring Unit (PPOMU) of Finance Department at Madhusudan Das Regional Academy of Financial Management (MDRAFM), Chandrasekharpur, Bhubaneswar.**

Sir,

I am to say that Programme Performance & Outcome Monitoring Unit of Finance Department located at Madhusudan Das Regional Academy of Financial Management (MDRAFM), Chandrasekharpur, Bhubaneswar has become functional.

The Unit has four subject matter consultants viz. Monitoring & Evaluation Specialist, Research Methodology and Documentation Specialist, Outcome and Impact Assessment Specialist and Procurement & Contract Management Specialist headed by Team Leader who will interface with Finance Department and other Departments of Government.

It will serve as common facility for all the Departments of Government and render assistance in development of a Monitoring and Evaluation as well as Outcome and Impact Assessment Framework, Documentation and Data Repository, Information Dissemination on best practices as well as flagship programmes. The unit will undertake Procurement of Services of External Agencies to carry out Monitoring & Evaluation and Outcome & Impact Assessment Analysis. The unit will also provide necessary support to the Departments in building up capacity for formulation of Outcome Budget and concurrent support for effective implementation of Outcome Budget. The Consultants of the Unit are expected to provide technical inputs to the

trainees of the MDRAFM on Outcome Budgeting, development of a Monitoring & Evaluation framework and Socio economic Research Methodology. A copy of the Concept Note and Work Plan on the Programme Performance & Outcome Monitoring Unit is annexed for reference.

I would, therefore, request you to avail of the required technical support from the new unit and extend all cooperation to the Team Leader of Programme Performance & Outcome Monitoring Unit and his associates for carrying out the task assigned to them.

Yours faithfully

Sd/-

(J.K. Mohapatra)

Additional Chief Secretary to Govt.

PROGRAMME PERFORMANCE & OUTCOME MONITORING UNIT (PPOMU)

Department Of Finance, Government Of Odisha

A Draft Concept Note

March 2012

Background

1. There is growing public attention towards socio-economic development that is reflected in increasing outlay of government allocation to such schemes. From employment promotion through the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) to urban infrastructure through the Jawaharlal Nehru Urban Renewal Mission (JNNURM) etc, there are several national schemes in operation at present. Apart from these, there are several state programmes such as Mamta (for nutrition), Ambulance scheme (for hospital access) as well as investments in roads, ports and other infrastructure to develop certain key areas/sectors, reduce inequity and promote holistic growth.

2. While there is increasing funds available for these schemes, Odisha (like most other states) is facing challenges in effectively utilising these funds as well as demonstrating linked outcomes and impacts. In this context, the Government of Odisha has also instituted outcome budgeting from 2010-11 for key departments. However, mechanisms for monitoring and oversight of these schemes including outcome budgets do not exist in the state.

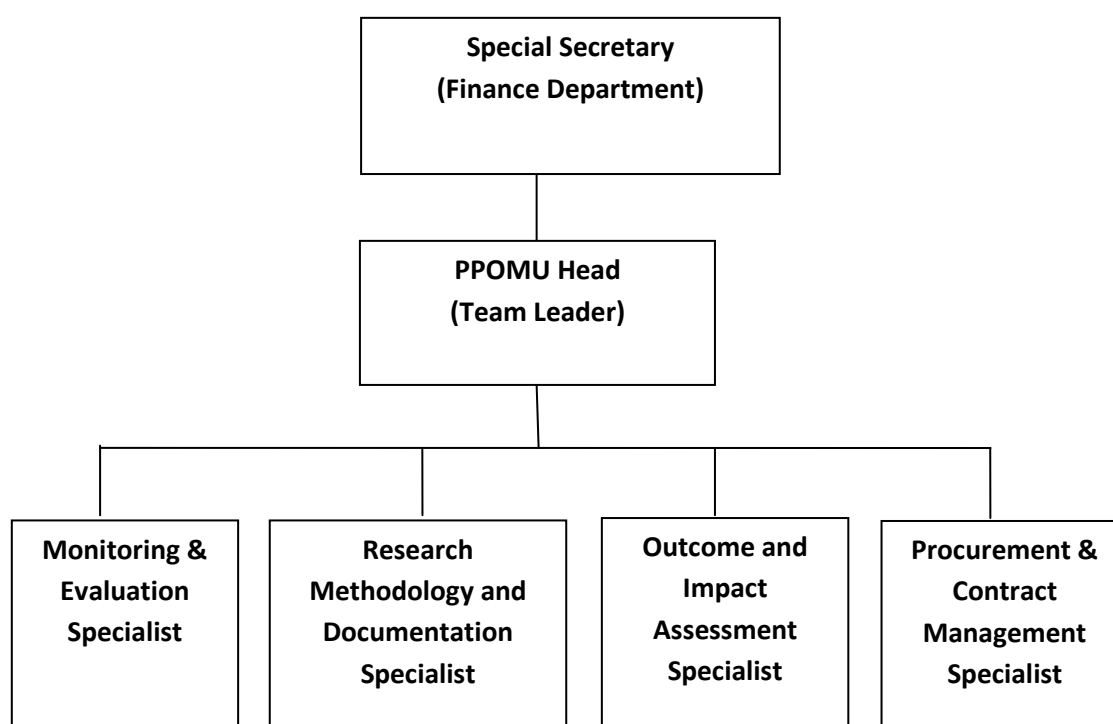
3. The Honourable Finance Minister, in his 2012 Budget speech, acknowledged this and proposed that *'to ensure objective and impartial assessment of outcome against outlay, we propose to set up a dedicated "Programme Delivery and Outcome Monitoring Unit" in Finance Department.'* Programme Performance and Outcome Monitoring Unit (PPOMU)

4. In line with this, it is proposed to set up an independent and professionally managed 'Programme Performance & Outcome Monitoring Unit' (PPOMU) under the Finance Department. It is envisaged that this unit will function as the Monitoring & Evaluation (M&E) wing of the Finance Department and shall play a pivotal in performance management and outcome evaluation of major government schemes in Odisha. It shall complement the existing performance reporting and audit functions for the schemes bringing in the much needed focus on 'results' of the scheme.

5. This note seeks to provide a brief overview of the possible structure, role and activities of the Unit.

Structure

6. It is proposed that the Unit should have a small and compact structure. Even though it shall be under the Finance Department, the unit should be independent and its day to day responsibility should be given to a professional organisation with in independent high quality service credentials. This structure of the PPOMU may be considered as below:



7. The PPOMU will be led by a Team Leader who will report to a designated Officer in the Finance Department, not below the level of Special Secretary. The Team Leader will be responsible for interfacing with the Finance Department and shall be responsible for the PPOMU. The team itself will comprise of 4 members for each of the following roles:

Monitoring & Evaluation Specialist: S/he shall be an M&E Expert with experience of working on development programmes, developing M&E frameworks, indicator development and possessing specialized knowledge of different M&E techniques. The specialist will be responsible for the following major tasks:

Defining and developing Monitoring frameworks and indicators for Development Schemes which shall be taken up for concurrent monitoring by the PPOMU;

Developing Terms of Reference (ToR) and monitoring M&E activities to be carried out by external agencies;

Establishing mechanisms to enable the PPOMU to assist implementing departments/units in regular reporting against these schemes;

Identifying major weaknesses in M&E systems and suggesting ways to enhance the reporting structures and oversight mechanisms;

Research Methodology and Documentation Specialist: *S/he* shall be an expert in designing sample size and research methodology for evaluating and assessing performance of various development schemes. *S/he* shall be responsible for maintaining the credibility of research findings through stringent quality checks and document the process and assumptions. The major tasks shall be:

Designing appropriate research methodology for the evaluation and impact assessment of various schemes;

Providing inputs to ToRs in the research and survey requirements, research tools and required confidence levels;

Quality assuring data collected through Research Agencies, drawing inferences, report writing and ensuring adequate documentation of all research efforts;

Promote and assist the regular documentation of research and assessments for use by user departments as well as by academics / research organisations.

Outcome & Impact Assessment Specialist: The proposed specialist shall be focused on the outcome and impact aspects of various development schemes. *S/he* shall be responsible for maintaining focus on end-results, designing models for assessing the impact of various schemes. *S/he* shall be primarily responsible for :

Designing a framework for outcome and impact assessment of various schemes; Developing ToRs for conducting Outcome and Impact Assessment of various schemes. Scheduling of schemes and selection of districts shall also be done for the purpose;

Monitoring the assessments/studies being done by consultants/experts related to impact and evaluation studies;

Facilitate feedback to concerned departments about their performance, areas for improvement as well as a performance improvement plan; Provide policy inputs to the Government of Odisha in modifying scheme implementation/guidelines and any additional schemes that may be needed.

Procurement & Contract Management Specialist: The proposed specialist shall be responsible for the procurement and contract management of various agencies engaged by the PPOMU for various studies/ assessments. He shall :

Co-ordinate with the other experts for procurement needs of the unit;
Designing procurement documents including Expressions of Interest (Eols), Request for Proposals (RFPs) to be outsourced;

Developing notices for Eol/ RFPs and advertising the same in public domain;

Contract negotiations and appointment of agency keeping in mind principles of economy and value for money;

Scheduling the study, managing outputs, authorizing payments and ensuring quality of the work;

The PPOMU may deploy additional experts on short-term/part-time basis for any specific need identified by the Finance Department.

Role and Function

8. The PPOMU unit will be involved in conducting concurrent monitoring and evaluation as well as impact assessment of flagship schemes being taken up by key departments. The Detailed set of activities to be carried out by the proposed unit will include:

Defining the M&E Framework : The PPOMU will define the monitoring and evaluation (M&E) framework detailing (i) indicators to be measured, (ii) timeline and (iii) tools to be used for doing so for various major schemes. These will take into account good practices in evaluation and assessment of schemes including World Bank, DFID, OECD and other international agencies' practices.

Facilitate M&E Activities : The PPOMU will be responsible for managing and overseeing concurrent M&E activities. In doing so, the unit will ensure, that, activities undertaken are articulately planned and avoid any kind of duplication of effort with the respective departments. The proposed M&E

activities will be aligned to facilitate refinement of outcomes or outputs within the Outcome Budgets of the respective departments and will include:

Periodic Monitoring : The PPOMU unit will facilitate periodic monitoring of flagship schemes on a regular basis to review performance against identified indicators. The monitoring activity shall primarily be based on existing data available with the key department or implementing agencies managing the concerned flagship schemes. Given the nature of work, the unit may carry out such activities using internal staff or outsource the same to an external agency.

Given the nature of work, it is envisaged that, PPOMU unit may deploy online monitoring tools like dashboards for effective monitoring and reviewing the performance of schemes on set indicators. Such tools will also facilitate decision- making and refinement of outputs thereby encouraging a performance mindset.

Evaluation : The PPOMU will undertake different types of survey based evaluations including Baseline, Mid-Term and End-Term Evaluation (as per scheme and outcomes identified). Such evaluations will be conducted on a yearly basis or as per programme implementation timeline (as per Indicator evaluation frequency). The scope of such evaluations will be primarily to assess the results of processes and activities based on stakeholder analysis (including target beneficiaries) feedback (such as on the cost-benefit of the scheme, service delivery mechanism, quality of services, etc.). In order to carry out such evaluations, the PPOMU unit will procure services of external agencies.

Impact Assessment : PPOMU will commission assessment focused on assessing the impact of the these schemes beyond the intended outcome and outputs. Such assessments will include studies which may be undertaken on intermittent basis and will review the social, economic (cost-benefit analysis), environmental, regulatory, integrated and learning (best practices) impact of the scheme implementation. Such studies will facilitate evaluation of necessary aspects which impact the design, implementation and sustainability of a scheme and focus on identifying practices which may be replicated for improving scheme performance.

Documentation and Data Repository : The PPOMU unit will ensure effective documentation of all the M&E activities and shall maintain a repository of essential data on outcome and output indicators. These reports and data will be made available to all the concerned officials or group of officials identified, within the respective departments for

perusal, decision-making and revision of outcome budgets in line with results achieved.

Information Dissemination: The PPOMU shall take the responsibility of organizing Information Dissemination Workshops facilitated by the Finance Department. These workshops will act as common platforms to disseminate:

Information sharing on outcome and output linked achievements of different departments;

Showcase best practices identified under different flagship programmes within the state;

The PPOMU will develop a web portal/ MIS which will act as a digital library for the above mentioned information. This web portal will provide necessary information access to all the concerned departments and key stakeholders.

Procurement: The PPOMU shall undertake procurement of services for conducting and contracting services of external agencies/ Individuals who will be involved in undertaking the M&E and assessment activities. A budget for contracting of services will be defined on yearly basis in line with the identified list of such activities.

Coverage of Schemes

10. The PPOMU shall focus on the monitoring and evaluation aspect of major / Flagship schemes such as:

Pradhan Mantri Gram Sadak Yojana(PMGSY)

Accelerated Irrigation Benefit Programme (AIBP)

Rajiv Gandhi Gramin Vidyutikaran Yojana (RGGVY)

Accelerated Power Development & Reforms Programme (APDRP)

Indira Awaas Yojana (IAY)

National Rural Employment Guarantee Scheme (NREGS)

National Horticulture Mission (NHM)

Rashtriya Krishi Vikas Yojana (RKVY)

Sarva Shiksha Abhiyan (SSA)

Mid-Day Meal Scheme (MDM)

Integrated Child Development Scheme (ICDS)

National Social Assistance Programme (NSAP)
National Rural Health Mission (NRHM)
Jawaharlal Nehru National Urban Renewal Mission (JNNURM)
Total Sanitation Campaign (TSC)
National Rural Water Supply Programme (NRWSP)
National Rural Livelihoods Mission (NRLM)

11. The PPOMU shall take up these schemes in phases depending on the agreed priorities of the Finance, user departments as well as potential impact of schemes. In course of time, it may extend its coverage to other development expenditure such as state schemes as well infrastructure development such as roads, ports etc.

Management Arrangements

12. It is proposed that a professional organisation be given the responsibility of providing the personnel for the PPOMU. The DFID supported Odisha Modernising Economy, Governance and Administration (OMEGA) may also be approached for this.

13. The PPOMU may be provided office space at an independent campus under the Finance Department. There shall be close linkage with this team that could emerge as a big value addition to the state government.

Budgeting

14. The current year's budget proposal already has a provision of Rs.5 crore for operationalization and functioning of the PPOMU unit. The proposed budget may be used for mobilizing the PPOMU team, set up office space as well as institute the first few studies. Additional funding may be sought for further studies to be done for various schemes, in accordance with a mutually agreed work plan between Finance Department and PPOMU.

WORK PLAN OF PPOMU
(July 2013 – March 2014)

Sl. No.	Subject	Task/Activities	Timeline
1.	Documentation and data repository	Presentable and readable document on Flagship Programmes and schemes of Government of Odisha	July to October 2013
2.	Outcome Budgeting	Support to Agriculture, Fisheries, Energy and SC/ST Departments in formulation of outcome budgets	October 2013 to February 2014
3.	Outcome Budgeting	Review/strengthen outcome budgets of other departments which were previously supported by Finance Department through hand holding support to the officials of the respective departments	November 2013 to February 2014
4.	Outcome Budgeting	Build capacities of 13 key department functionaries on outcome budgeting by conducting training programmes and workshops	September 2013 to November 2013
5.	Monitoring, Evaluation and Impact Assessment	PPOMU is mandated to initiate the work on outcome monitoring and budgeting initially In three identified flagship programmes. Only some of the key components need to be taken like immunization and family planning components of NRHM	August 2013 to March 2014
6.	Scheme Evaluation and Impact Assessment	Selected schemes/programmes: • SC/ST Department - Tribal hostel and residential schools • Distribution of free cycles to girl students	August 2013 to January 2014 September 2013 to February 2014
7.	Scheme Evaluation and Impact Assessment	Borewell scheme	October 2013 to February 2014
8.	Capacity building	Built capacities (not made from any other investments) of M&E personnel on outcome focused M & E system	October to December 2013
9.	Documentation and data repository	Stories of change-Human interest stories of two schemes and voices from the field to be finalized in consultation with respective departments	November 2013 to February 2014
10.	Documentation and data repository	PPOMU webpage development	December 2013 to February 2014
11.	Documentation and data repository	Capacity building on development of stories of change	September 2013 to October 2014
12.	Strengthening PPOMU	Constitution of expert advisory committee	July to August 2013
13.	Strengthening PPOMU	Identify opportunities for cross-learning among team members	August to September 2013
14.	Strengthening PPOMU	Back stopping from Finance Department	Ongoing
15.	Strengthening PPOMU	Back stopping from key resources (Secretaries of key departments and project managers)	Ongoing

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

OFFICE MEMORANDUM

Bhubaneswar Dated the 26th July, 2013

Sub: Grant of Washing Allowance to all regular Group-'D' employees of the State Government.

Consequent upon revision of monetary limit for washing allowance to the Zamadars of Secretariat/Heads of Departments and orderly Peons and Zamadars in Governors' Establishment from Rs.20/- to Rs.100/- vide F.D. O.M. No.37259/F., dt.26.08.2011 the matter for sanction/revision of washing allowance to other similarly placed employees was under consideration of the Government for some time past. Government after careful consideration, have been pleased to grant washing allowance @ Rs.100/- per month to all regular Group-'D' employees of the State Government.

The drawal of the washing allowance will be subject to the satisfaction of the Head of the office that the concerned Group-'D' employee actually puts on the liveries.

This shall take effect from the date of issue.

**Sd/-
Deputy Secretary to Government**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **30375**/F; Dt. **26.09.2013**

FIN-COD-MV-0008-2013

OFFICE MEMORANDUM

Sub: **Revision of monetary limit for supply of hot weather liveries to State Government Drivers.**

Revision of monetary limit for hot weather liveries of Drivers working under State Government was last revised vide Finance Department O.M. No. 32404/F dated 24.07.2010. In supersession of this Office Memorandum cited above, Government have been pleased to enhance the prevailing monetary limit of hot weather liveries allowance from Rs.750/- to Rs.1000/- (Rupees one thousand) only per annum for State Government Drivers at all levels in consideration of the rise in prices.

2. While sanctioning the hot weather liveries to the eligible employees, it shall be ensured that the liveries are actually put on regularly by the employee concerned. Each employee shall furnish a certificate to the effect that he / she is wearing such liveries. Other conditions as stipulated in Finance Department Office Memorandums issued earlier in this regard shall remain unchanged.

3. Period of one year for sanction of liveries shall be counted from the date of last sanction. This order will take effect from the date of issue.

Sd/-

(A.K. Mishra)

Special Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. **31947/F** Dated the **15.10.2013**
FIN-WF2-MISC-0008-2012

RESOLUTION

Sub: One-time Settlement of arrear Electricity Dues of Government Departments till 31st March 2012, clearance of arrear Electricity Dues of Odisha Lift Irrigation Corporation for the period from April, 1999 to December, 2002 and financial support to mitigate the impact of reduction in Retail Supply Tariff for the year 2011-12.

Settlement of arrear Electricity dues of Odisha Lift Irrigation Corporation for the period from April, 1999 to December, 2002 as well as arrear Electricity dues of Government Offices till 31st March, 2012 and financial support required to mitigate the impact of reduction in Retail Supply Tariff for the year 2011-12 were under the consideration of Government for some time past. Accordingly it has been decided to settle these claims in a cashless manner.

2. The aforesaid claims of GRIDCO and the private Distribution Companies (DISCOMs) is to be adjusted against their payables to the State Government on various accounts like servicing of loans and advances & payment of guarantee fees etc. It is decided that GRIDCO and the DISCOMs would levy delayed payment surcharge at the weighted average cost of their borrowings from the State Government i.e. @ 12.52%.

3. Arrear Electricity dues of OLIC - (i) The unpaid Electricity dues of OLIC for the period from April, 1999 to December, 2002 including delayed payment surcharge works out to Rs.156.72 Crore. The amount payable to GRIDCO & the DISCOMs is indicated below:

a) GRIDCO	: Rs. 119.91 Crore
b) CESCO	: Rs. 11.72 Crore
c) NESCO	: Rs. 13.60 Crore
d) WESCO	: Rs. 4.80 Crore
e) SOUTHCO	: Rs. 6.69 Crore

(ii) In case of adjustment of arrear dues of OLIC payable to GRIDCO, the State Government will provide notional subsidy to OLIC under Non Plan Budget of Water Resources Department in the Supplementary Statement of Expenditure, 2013-14 for discharge of arrear electricity dues. Instead of cash payment of the subsidy, it would be adjusted against the payables of GRIDCO to the State Government as indicated in the table below.

Items	Amount (Rs. in Cr.)
Notional Subsidy to be provided to OLIC	119.91
To be adjusted against the payable of GRIDCO to the State Government (Interest on CPA Advance converted to loan)	119.91

(iii) In case of the arrear electricity dues of OLIC payable to the DISCOMs, the State Government will provide notional subsidy to OLIC under Non-Plan Budget of Water Resources Department in the Supplementary Statement of Expenditure, 2013-14 for discharge of these dues. Instead of cash payment, the subsidy will be adjusted against the payables of DISCOMs to GRIDCO i.e, the State Government will adjust the subsidy payable to OLIC against the dues of GRIDCO to the State Government and GRIDCO in turn will provide credit against their receiveables from the respective DISCOMs and the DISCOMs will Clear the outstanding dues of the OLIC. The details are indicated below:-

Items	Amount (Rs. in Cr.)
Notional Subsidy to be provided to OLIC	36.81
To be adjusted against the payable of GRIDCO to the State Government (Interest on CPA Advance converted to loan)	36.81
Credit to be given by GRIDCO to DISCOMs against their receivables.	36.81
CESU	11.72
NESCO	13.60
WESCO	4.80
SOUTHCO	6.69

4. **Arrear Electricity dues of State Government** : (i) The unpaid Electricity dues of Government Departments upto 31.03.2012 - **Rs. 496.25 crore**. The amount payable to GRIDCO & the DISCOMs is indicated below:

a) GRIDCO	:	Rs. 323.80 Crore
b) CESCO	:	Rs. 50.59 Crore
c) NESCO	:	Rs. 43.39 Crore
d) WESCO	:	Rs. 33.93 Crore
e) SOUTHCO	:	Rs. 44.54 Crore

In case of the arrear electricity dues of the Government Offices to GRIDCO & DISCOMs, the payment will be made from the provision made in the Supplementary Statement of Expenditure, 2013-14 of Finance Department for the following receivables of the State Government from GRIDCO & the DISCOMs.

Items	Amount (Rs. in Cr.)
Provision to be made in Budget of Finance Department	496.25
To be adjusted against the fully receivables of the State Government from GRIDCO & DISCOMs	496.25
GRIDCO	323.80
Interest on CPA Advance converted to loan	52.08
Principal of CPA Advance converted to loan	162.77
Outstanding Guarantee fees upto 31.3.2012	35.34
Interest on Rs.1102.87 Crore power bond	73.61
CESU (Interest on World Bank loan)	50.59
NESCO (Interest on World Bank loan)	43.39
WESCO (Interest on World Bank loan)	33.93
SOUTHCO(Interest on World Bank loan)	44.54

5. The equity support of Rs.143.73 crore to be given to GRIDCO for reduced RST Bill in 2011-12 shall be provided to GRIDCO as Share Capital/ Equity investment without cash outgo. The State Government will make necessary provision under Non-Plan Budget of Energy Department in the Supplementary Statement of Expenditure, 2013-14 for the purpose and the same will be adjusted against the following receivable of the State Government from GRIDCO as detailed below:

Items	Amount (Rs. in Cr.)
Share Capital / Equity investment of the State Government with GRIDCO	143.73
To be adjusted against the fully payables of GRIDCO to the State Government.	143.73
Interest on Rs.1102.87 crore power bond	143.52
Principal of Rs.1102.87 crore power bond	0.21

Order : **Ordered that the Resolution be published in the Extraordinary issue of the Odisha Gazette.**

By order of Governor

Sd/-

(U.N. Behera)

Additional Chief Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. **37056** /F Dated the **13.12.2013**
FIN-WM-ACCT-0001/2012

To

**All Departments of Government,
All Heads of Government,
Chief Executives of State Public Sector Undertakings**

Sub: **Deduction of Tax at source-Income Tax deduction from Salaries under Section 192 of the Income Tax Act, 1961 during the financial year 2013-14.**

The undersigned is directed to inform that the circular No.8/2013 (F.No.275/192/2013- IT(B) dated 10.10. 2013 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi on Deduction of Income Tax at source from salaries during the financial year 2013-14 can be accessed through the Finance Department website (<http://www.orissas.gov.in/Finance>).

This may be brought to the notice of all Drawing & Disbursing Officers under their control who may download the circular from this website for their guidance and information.

**Sd/-
Deputy Secretary to Govt.**

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

Bhubaneswar, dated the 21.2.2014

CORRIGENDUM

No.FIN-CS-2-ALW-0010/2013 4984/F., The Finance Department O.M. No.15131/F., dt.02.04.2012, Sl. No.5, in the category (i) may be read as "Assistant Revenue Inspector" instead of "Collection Moharir" keeping the amount as well as all other terms and conditions as mentioned in aforesaid memorandum of Finance Department intact.

Sd/-

(S.B.Rout)

Deputy Secretary to Government

Prepared by **Finance Information Division, Finance Department**
&
Printed by **Odisha Government Press, Madhupatna, Cuttack - 753010**