

FOR OFFICIAL USE ONLY



GOVERNMENT OF ORISSA

**COMPILATION OF  
IMPORTANT CIRCULARS  
AND ORDERS  
ISSUED BY  
FINANCE DEPARTMENT  
DURING 2003 - 2004**

FINANCE DEPARTMENT

## **FOREWORD**

Instructions, orders and clarification issued by the Finance Department from time to time relating to service conditions, pay fixation, budgetary exercises and other allied matters are very often required by different Departments for reference. As in the past years, it has been our endeavour in the Finance Department to compile such instructions issued during the year 2003-2004 in shape of a compendium for the benefit of user Departments and subordinate offices. Any doubt entertained regarding interpretation of these should only be referred to Finance Department.

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

**Jugal Kishore Mohapatra**  
**Principal Secretary to Government.**  
**Finance Department.**

# **C O N T E N T S**

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***RELATING TO ORISSA SERVICE CODE***

## FINANCE DEPARTMENT

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### NOTIFICATION

**Bhubaneswar, the 28<sup>th</sup> November, 2003**

No. **CS – I – 7/03 - 50211/F**, In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules further to amend the Orissa Service Code, namely :-

1. (i) These rules may be called the Orissa Service Code (Amendment) Rules, 2003.  
  
(ii) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Orissa Service Code, (hereinafter referred to as the said Code), in rule 54,-  
  
(i) In clause (2) of sub-rule (a), the comma and words, “or would hold a lien had his lien not been suspended under rule 68” shall be omitted; and  
  
(ii) sub-rule (b) shall be omitted.
3. In the said code, for rule 67, the following rule shall be substituted, namely :-  
  
“67. A Government Servant who has acquired lien on a post retains the lien on that post –  
  
(a) while performing the duties of that post;  
  
(b) while on foreign service, or holding a temporary post or officiating in another post;  
  
(c) during joining time on transfer to another post, unless he is transferred substantively to a post on lower pay, in which case his lien is transferred to the new post from the date on which he is relieved of his duties in the old post;  
  
(d) while on leave other than refused leave granted after the date of compulsory retirement; and  
  
(e) while under suspension;

Provided that no lien of a Government Servant shall be retained :-

(i) where a Government servant has proceeded on immediate absorption basis to a post or service out-side his service/cadre/post in the Government from the date of absorption and;

(ii) on foreign service/deputation beyond the maximum limit limit admissible under the orders of the Government issued from time to time.”

4. In the said Code, rule 68 shall be omitted.
5. In the said Code, for sub-rule (a) of rule 69, the following sub-rule shall be substituted, namely :-  
“(a) Except as provided in sub-rule (b) of this rule and in rule 67, a Government servant’s lien on a post may in no circumstances be terminated, if the result will be to leave him without a lien upon a regular post.”
6. In the said Code, in rule 70, the words “even if that lien has been suspended” shall be omitted.

**By Order of the Governor**

**U. Sarat Chandran  
Principal Secretary To Government**

## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

**The 31<sup>st</sup> December 2003**

S.R. O. No. 726/2003 – In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa is pleased to make the following rules further to amend the Orissa Service Code, namely : -

1. (i) These rules may be called the Orissa Service Code (Amendment) Rules, 2003.

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

2. In rule 71 of the Orissa Service Code after the proviso to sub-rule (a) the following proviso shall be inserted, namely :-

“Provided further that the Allopathy Medical Officers belonging to both periphery and teaching cadre under the Health and Family Welfare Department shall be retained in the service up to the age of sixty years .”

[No.55407-Pen-54/2003-F]

By order of the Governor

**U.SARATCHANDRAN**  
**Principal Secretary to Government**

## FINANCE DEPARTMENT

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### OFFICE MEMORANDUM

No.CS-I-3/2004-5067/ F,

Bhubaneswar, the 5th February, 2004

***Sub:- Principles for grant of additional pay holding combination of posts / appointments***

Under Rule 96 of the Orissa Service Code, Para-99 of the companion to Orissa Service Code and T.A. Rules, Finance Department O.M. No. Codes-1/77-1962/F, dtd. 07.04.77 and Finance Department Memo No. CS-I-54986/F, dt. 19.10.78, the appointing authorities have been delegated with full powers for the allowing combination of appointments vis-à-vis granting additional pay to a Government servants who officiates for a period not less than one month and not more than six months.

Instances have come to the notice of Finance Department that appointing authorities have allowed above combination of appointments to a Government servant beyond six months violating the provision enshrined in Finance Department O.M. No. Codes-I/77-1962/F, dt. 7.4.77 without prior concurrence of Finance Department and thereafter come for regularization by way of ex-post facto approval of the same. While considering such proposal at the level of Finance Department it is also seen that in some cases, appointing authorities have allowed some Government servants to remain in full charge of the higher post at the fag end of their services and allowed them to retire from Government service on superannuating during such period of officiation in a higher post, such officiating period is also being taken into consideration for earning increment in the promotional post in contravention of the provisions envisaged in Rule 79(c) of Orissa Service Code. As a result, senior employees even in the regular line who have been allowed promotion along with his juniors earn increment at a later date and claim salary at par with their juniors. Besides, a senior employee, if retires along with his junior and has not been allowed to remain in full charge of a higher post also gets less pension than his junior who was allowed to officiate in a higher post. Such a situation would be quite anomalous and iniquitous.

To overcome these difficulties, Government after careful consideration have been pleased to issue the following guidelines in partial modification of Finance Department Memo No. CS-162/78-54986/F, dt. 19.10.78 referred to above.

1. Where a Government Servant is formally appointed to hold full charge of higher post in the same office / establishment in addition to his own duties by the appointing authority, he shall be allowed the pay of the higher post only without any

additional pay for performing the duties for the lower post subject to the following conditions:-

- (i) Whenever, a Government Servant is allowed to remain in full charge of an ex-cadre post due to administrative exigencies or otherwise by authority other than the appointing authority, he will not be allowed higher officiating pay.
- (ii) Where normal promotion is given to a Government servant followed by such combination of appointments such services rendered in the higher post during officiation by such officials, will not be counted for determination of his seniority, protection of pay and earning of increment in the promotional post. In other words, the pay of such officials shall be fixed in the promotional post basing on his presumptive pay of the lower post.
- (iii) Where a Government Servant is allowed to remain in full charge of a higher post at the fag end of his service in addition to his own duties and allowed to retire on superannuation while continuing in that higher post, the officiating pay allowed to him in the higher post will not be taken into account for determination of his pensionary benefits. However, in such cases, he is entitled to pensionary benefits basing on the presumptive pay / average pay of the lower post, i.e, what he would have drawn , had he not been officiated in the higher post. The relevant provisions under Rule 48, of the Orissa Civil Services Pension Rules, 1992 shall be deemed to have been modified accordingly. Necessary amendment to the above rules shall be issued in due course.

2. Where a Government servant officiates or holds full charge of duties of two posts not in the same office/ establishment and not directly one above the other, he will entitled to additional pay limited to special pay admissible for such post as would be decided by the Government from time to time.

3. No Government servant is allowed to remain in additional charge of a higher post beyond six months without prior concurrence of Finance Department.

4. This order shall take effect from the date of issue and the cases already decided shall nor be reopened and cases which would crop up after issue of this office memorandum for decision shall be covered under the provisions of this Office Memorandum.

**(Dr. U. Sarat Chandran)**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

No.CS-IV-20/03 38428 /F

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

Bhubaneswar, the 30.08.2003

**Sub: Payment of House Rent Allowance in favour of Govt. employees during the period of Leave beyond four months.**

In partial modification of Para-2(e) of Finance Department O.M. No.36459/F, dt. 24.8.98, Govt. in Finance Department after careful consideration have decided that payment of House Rent Allowance may also be admissible to Govt. Servant who takes leave beyond a period of four months on average of half average pay for the reasons beyond his / her control. Such H.R.A. shall be peruse after obtaining concurrence of Finance Department if all other terms and conditions as envisaged in Finance Deptt. Office Memorandum referred to above and Rule-101 of Orissa Service Code are satisfied.

Rule -101 of O.S.C. is being amend to the said extent.

**P.K. Mishra**  
**Special Secretary to Government.**



**FINANCE DEPARTMENT**

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No. 40443 /F.,  
CS-IV-20/03

**C O R R I G E N D U M**

Bhubaneswar, dt.12<sup>th</sup> Sept., 2003

**Sub:- Payment of House Rent Allowances in favour of Government employees during the period of leave beyond four months.**

The words 'Para-2(e)' and 'Peruse' occurring in the first and second sentences (Para one) of Finance Deptt. O.M. No.38428/F, dt. 30.8.2003 shall be substituted by the words 'para -3(e)' / "Paid" respectively.

**JOINT SECRETARY TO GOVERNMENT**

***RELATING TO DEARNESS ALLOWANCE***

**No.CS-IV-16/2003 – 43255/F**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

Bhubaneswar, dated the 6<sup>th</sup> October 2003

**Sub : *Sanction of D.A. to State Government Employees etc. w.e.f. 1.7.2002.***

In pursuance of Finance Department Resolution No. 18231/F dated 17.4.98 and in continuation of Finance Department O.M. No..CS-IV-26/2002-8335/F dated 28.02.2003, State Government have been pleased to sanction one instalment of Dearness Allowance to the State Government employees in the revised scales of pay with effect from 1<sup>st</sup> July, 2002 at the following rates.

**Date from which payable**

**Rate of Dearness Allowance per  
mensem on the revised pay.**

**01.07.2002**

**52% of the Basic Pay**

**NOTE :** The payment on account of Dearness Allowance involving fraction of 50 paise and above shall be rounded off to the next higher rupee and the fraction of less than 50 paise shall be ignored.

1. In respect of those State Government employees who have retained or would retain the pre-revised scale of pay beyond 30.06.2001 and in respect of those who are continuing to draw the pre-revised U.G.C. scale of pay, D.A. @ 52% w.e.f. 01.07.2002 may be paid provisionally with effect from 01.01.2002 on the emoluments which consist of basic pay in the pre-revised scales of pay, D.A. sanctioned with effect from 1.1.96 in Finance Department O.M. No.-CS-IV-4/95-23986/F., dated 20<sup>th</sup> May,1996 and the first instalment of Interim Relief @ Rs.100/- per month. In addition to the D.A. @ 52% in the manner specified above, they will get 2<sup>nd</sup> and 3<sup>rd</sup> instalments of I.R. @ 10% each in the pre-revised scales of pay, if they were getting these earlier. On fixation of pay in the revised scale/revised U.G.C. scale the provisional payment of D.A. paid in this manner is to be adjusted against the payment of D.A. @ 52% of the revised pay with effect from 01.01.2002.

2. The term 'Pay' for the purpose of calculation of D.A. shall mean the basic pay of the employee concerned in the prescribed revised scale of pay including the stagnation increment and reducible personal pay but shall not include any other type of pay like Special Pay or Personal Pay etc. In the case of those employees who opt to retain the pre-revised scale of pay, the D.A. sanctioned in the pre-revised scale from 1.1.96 would continue to be paid on the basic pay in the pre-revised scale of pay and in addition, D.A. @ 16% from 1.1.98, D.A. @ 22% from 1.7.1998 D.A. @ 32% from 1.1.1999 and D.A. @ 37% from 1.7.1999, D.A. @ 38% from 1.1.2000 D.A. @ 41% from 1.7.2000, D.A. @ 43% from 01.01.2001, D.A. @ 45% from 01.07.2001 and D.A. @ 49% from 01.01.2002 would be paid on

the emoluments which consist of the basic pay, D.A. sanctioned upto 1.1.1996 in Finance Department O.M. No.-23986 dated 20.5.1996 and the first instalment of I.R. @ Rs. 100/- per month payable as on 1.1.1996.

3. D.A. will continue to be a distinct element of remuneration.

5. The Dearness Allowance payable in accordance with this Memorandum shall be drawn in cash w.e.f. 1.11.2003 and the arrears from 01.7.2002 to 31.10.2003 shall be credited to the G.P.F./P.F. Account of the respective employees.

6. The Government employees who have not yet been allotted G.P.F. Account numbers, work-charged employees and job contract employees of Consolidation/Survey and Settlement Organisation will receive the D.A. sanctioned as per this Memorandum in cash.

7. In case of employees who have retired by now, the instalment of D.A. payable in accordance with this office Memorandum including the arrear from 01.7.2002 shall be paid in cash.

8. Notwithstanding anything contained in Rule-10(4) of the G.P.F. (O) Rules, the instalment of D.A. payable in accordance with this Office Memorandum including the arrear from 01.01.2002 shall be paid in cash to employees who are due to retire on or before 31.3.2005.

9. The arrear D.A. from 01.7.2002 to 31.10.2003 may be drawn by 31.03.2004 and credited to the GPF Account of the concerned employees. While drawing pay for the month of April, 2004 payable in May, 2004, the Drawing and Disbursing Officer concerned must record a certificate to the effect that the differential 3% D.A. from 1.7.2002 to 31.10.2003 has been drawn by 31.3.2004 and credited to the G.P.F. account of all eligible employees of his / her office.

10. The instalment of D.A. in accordance with this Memorandum will also be admissible to the College Teachers who enjoy AICTE /U.G.C. scale under ORSP (College Teachers) Rules, 2001 and ORSP (Medical College Teachers) Rules, 2001.

11. D.A. in accordance with this Memorandum will also be admissible to the Government employees who were in service on the 1<sup>st</sup> July 2002 but have ceased to be in service on the date of issue of this Memorandum.

12. D.A. admissible under this Memorandum shall also be applicable to the Work-charged employees, Job contract employees of Consolidation/Survey and Settlement organisation who are in receipt of minimum of the Scale of Pay.

**SPECIAL SECRETARY TO GOVERNMENT**

***RELATING TO TRAVELING ALLOWANCE***

**NO.GS.II. 27/2003 28783 /F.,**

**FINANCE DEPARTMENT**

**\*\*\***

**OFFICE MEMORANDUM**

Bhubaneswar, dated the 02.07.2003

**Sub:- Purchase of Air Ticket through Orissa Tourism Development Corporation.**

Orissa Tourism Development Corporation (OTDC), wholly owned Government Undertaking, has been appointed as the authorized travel agent for Indian Airlines / Sahara Airlines. It has been decided that all bookings for Air travel in respect of entitled officers of State Government who travel in respect of entitled officers of State Government who travel on duty on duty would be done through the Orissa Tourism Development Corporation Ltd. and not through the Orissa Tourism Development Corporation Ltd. and not through any other travel agent. Orissa Tourism Development Corporation have agreed to provide a discount of 2 % (two percent ) on the basic Air fare in respect of tickets that are booked through them.

All Departments of Government and all Public Sector Undertakings shall, therefore, ensure that all Air ticket bookings are done through O.T.D.C. with immediate effect.

**Sd/-**

**H.H. Panigrahi**

**JOINT SECRETARY TO GOVERNMENT**

## FINANCE DEPARTMENT

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No.CS-II-8/2003-32908/F, Dt.29.07.2003

### OFFICE MEMORANDUM

Sub: Revision of Daily Allowance.

The question of revision of Daily Allowance to the Govt. servants on tour inside the State and outside the State was under consideration of Govt. for some time past. In consideration of rise in cost of living, rent charges, the existing daily allowance is considered inadequate to the requirement. There is need for upward revision of the same.]

2. After careful consideration, it has been decided to revise the rate of Daily Allowance both for inside the State and outside the State for Govt. Servants of various grades at the following rates.

Grades	1 <sup>st</sup> Grade	Rate of DA inside the State	Rate of DA outside the State.
(i)	Govt. servants drawing pay Rs. 15,100/- & above	100/-	200/-
(ii)	Govt. servants drawing pay Rs. 12,000/- and above but below Rs. 15,100/-	90/-	190/-
(iii)	Govt. Servants drawing pay Rs.9,000/- & above but below Rs.12,000/-	75/-	180/-
	2 <sup>nd</sup> Grade	70/-	165/-
	3 <sup>rd</sup> Grade	65/-	160/-
	4 <sup>th</sup> Grade	55/-	150/-

Members of All India Service serving under the State Govt. shall for the purpose of Daily Allowance be in Grade as admissible under these instructions.

3. This will take effect from the date of issue.

4. Necessary amendment to the relevant provisions, O.T.A. Rules shall be made in due course.

Sd/-  
PRINCIPAL SECRETARY TO GOVERNMENT

***RELATING TO GPF RULES***



## **FINANCE DEPARTMENT**

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### **RESOLUTION**

Bhubaneswar dated the, 24.04.2003

**Sub:- Rate of interest on the accumulation of Provident Fund for the year 2003-04**

No. GPF-12/2003/18523/F, 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 2003-04, shall be 8% (eight percent) per annum. This rate will be inforce during the financial year beginning on 1.4.2003.

- 1) General Provident Fund (Orissa)
- 2) Contributory Provident Fund (Orissa)
- 3) Orissa Provident Fund ( Sterling Accounts).

### **ORDER:-**

Ordered that he Resolution be published in the next issue of Orissa Gazette and copies furnished to all concerned.

By Order of the Governor

**N.C. Das**  
**Deputy Secretary to Government**

## **FINANCE DEPARTMENT**

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### **RESOLUTION**

**No.27021 /F,  
GPF-16/2003**

Bhubaneswar, the 18<sup>th</sup> June, 2003.

Sub:- Release of G.P.F. accumulation of deceased Subscriber in the absence of valid nomination.

According to the provisions of Finance Deptt. Resolution No. 39375/F, dated 6.10.95, the G.P.F. accumulation of deceased subscriber shall be released in favour of a claimant on production of Succession Certificate where either no nomination has been filed or the nomination so filed by the subscriber has become invalid as per the Rule-8 of G.P.F. (O) Rules.

Obtaining such Certificate from the component Court of law by the claimants takes much time and created undue delay for closing the G.P.F. account of a deceased subscriber and causing payment of more interest on the G.P.F. accumulation. This is also causing undue hardship to the claimants who were the members of the family of the deceased subscriber.

In order to release of G.P.F. accumulation of a deceased subscriber in due time and to avoid payment of interest to the claimants, Government have now decided that in cases where the claimant is a member of the family of a deceased subscriber according to the Provision of G.P.F.(O) Rules and no valid nomination subsists, the G.P.F. accumulation shall be released in favour of family members of the deceased subscriber on production of legal heir Certificate from the competent authority. But in case where the claimant is not a family member and no valid nomination of the deceased subscriber subsists, the claimants shall be asked to produce succession certificate from the competent Court of Law.

The Finance Deptt. Resolution No. 39375/F, dated 6.10.95 issued earlier is hereby modified accordingly.

ORDER- Ordered that the Resolution be published in the next issue of Orissa Gazette and forwarded to all concerned for information .

BY ORDER OF THE GOVERNOR

**A.K. TRIPATHY  
PRINCIPAL SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

**\* \* \***

**No. GPF-18/2003 43901 /F.**

**From**

**Shri N.C. Das,  
Deputy Secretary to Government.**

**To**

**The Senior Deputy Accountant General/ Funds,  
Office of the A.G. (A &E), Orissa, Bhubaneswar.**

**Sub: Interest on final payment of G.P.F. accumulation in case of issue of revised/fresh authority.**

**Bhubaneswar, dated. The 13<sup>th</sup> October, 2003**

**Sir,**

With reference to your letter No. F.M/1-6/2003-2004/70 dt. 27.08.2003 on the subject noted above, I am directed a subscriber is entitled to get interest on his GPF accumulation in cases of final payment upto the month preceding the month of issue of authority slip in terms of Finance Department Memorandum No. 26331/F dt. 18.07.91. But in cases where final payment is delayed due to some unavoidable circumstances for which the subscriber is not responsible for such delay and in that case, it is now clarified that the word 'authority' includes revised/fresh authority.

The Finance Department letter No. 24610/ F dt. 30.05.1997 issued earlier is hereby modified accordingly.

Yours faithfully

**Deputy Secretary to Government**

## **FINANCE DEPARTMENT**

**\* \* \***

**Memo No. GPF-20/2003 49041 (260) /F.**

**Bhubaneswr, the 19<sup>th</sup> November, 2003.**

**To**

**All Departments of Government.**

**All Heads of Departments.**

**All Collectors.**

**Sub:- Quoting of correct G.P.F. Account numbers on Vouchers/ Bills as well as sanction orders for drawal from G.P.F. Accounts.**

The Accountant General (A & E), Orissa has expressed his displeasure regarding non-quoting of G.P.F. Account number on Vouchers/ Bills as well as sanction orders for drawal from G.P.F. Account of the individual subscribers by the D.D.O's of the different Government Offices in his letter NO. FM/1-6/2003-2004/94 Dt. 28.10.2003 (copy enclosed) inspite of issue of a sent of guidelines in the matter vide Finance Department Memo No. 39414-F., Dt. 09.09.99 and Memo No. 30316-F., Dt. 21.07.2000. As a result, the A.G., Orissa is facing much difficulties to expedite the final withdrawals of the subscribers after their retirement. It is noticed that the sanctioning Authorities/ D.D.O's/Treasury/ Special Treasury and Sub-Treasury Officers have not followed the above direction issued by Finance Department for which a number of drawals have been kept unaccounted for. Moreover the Annual Statement for the individual subscribers both for temporary advance/ part final withdrawals made during a financial year required to be sent to A.G. (A & E), Orissa by 10<sup>th</sup> April of next financial year by the D.D.O's in accordance with the Finance Department Memo No. 33674-F., Dt. 02.09.99 is not being carried out most of the D.D.O's within the stipulated time and some times these statement do not depict the correct position of drawals in the cases of transfer of officials from one place to another.

In view of the above, all sanctioning Authorities/ D.D.O's/ Treasury Officers/ Special Treasury Officers and Sub-Treasury Officers are once again requested to follow the procedure enumerated in the Finance Department Memo No. 39414/F., Dt. 9.9.99 meticulously henceforth and take necessary action on the following points in order to complete the subscribers G.P.F. account in all respect.

- 1) In all cases attested photo copy of latest account slip issued by the A.G. (A &E), Orissa shall be attached to all G.P.F. Advance/ Withdrawal Bills and transmitted to the A.G. (A & E), Orissa alongwith the vouchers through Treasuries.
- 2) The Treasury Officers/ Special Treasury Officers/ Sub-Treasury Officers shall not honour the G.P.F. advance/withdrawal bills unless attested photo copy of the upto date Account Slip of the subscriber is attached to the bills.

- 3) The D.D.O's shall record a certificate on the body of the monthly pay bills for the month of May each year that the Annual Statement of drawal from G.P.F. Account of individual subscribers of the last year has been sent to A.G., Orissa by the 10<sup>th</sup> April otherwise the pay bills shall not be honoured by the concerned Treasury/ Special Treasury/ Sub-Treasury Officers henceforth.

This may be brought to the notice of the Sub-ordinate officers functioning under their administrative control for immediate compliance.

**Deputy Secretary to Government**

***RELATING TO ORISSA PENSION RULES***

**FINANCE DEPARTMENT**

\* \* \*

**Memo No. Pen-29/2003 26051 (230) /F.**

**Bhubaneswr, the 10<sup>th</sup> June, 2003.**

**To**

**All Departments of Government.**  
**All Heads of Departments.**

**Sub: Voluntary Retirement Scheme for the State Government employees borne under regular pensionable establishment.**

The undersigned is directed to say that Government had introduced the Voluntary Retirement scheme with a view to reducing the size of the work force in Government. Therefore, it has been envisaged in the Circular issued for the purpose that the vacancy caused due to acceptance of VRS shall stand abolished.

But proposals are being received from different Department/ Offices for retention of vacancies caused due to VRS on the ground of Administrative inconvenience. If the vacancies caused by VRS are allowed to be continued and filled up, not only the aim and objective of introduction of VRS shall be futile but also the State Government have to bear a tremendous financial loss on this account.

It is therefore, classified that whenever appointing authority feels that the posts can not be abolished due to administrative inconvenience or otherwise, in such cases, the applications for voluntary retirement may not be accepted on the ground of public interest and these cases need not be sent to Finance Department.

**Deputy Secretary to Government**

**No. Pen-47/2003-43725/F  
FINANCE DEPARTMENT**

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**RESOLUTION**

**Bhubaneswar, the dated. 10.10.2003**

**Sub: Temporary Increase on Pension/ Family Pension.**

In accordance with the existing practice, the Temporary Increase on pension is being sanctioned from time to time under the same principles as adopted by Government of India for their Pensioners/ Family Pensioners based on the rise in the average consumer price index. Government of India in the O.M. No. 42/2/2002-P & PW (G) dated 31<sup>st</sup> October, 2002 have sanctioned Temporary Increase for their Pensioners/ Family Pensioners @ 52% on pension/revised pension with effect from 1.7.2002 in order to compensate them for the rise in the cost of living beyond average consumer price index 306.33 (as on 1.1.1996) in continuation of the rate mentioned in their O.M. No. O.M. No. 42/2/2002-P & PW (G) dated 22<sup>nd</sup> March, 2002.

2. After careful consideration of the matter, State Government have been pleased to decide that the T.I. shall be paid to the State Government Pensioners/ Family Pensioners at the same rate as applicable to Central Government Pensioners/ Family Pensioners with effect from 1.7.2002 in continuation of the rate prescribed in the Finance Department Resolution NO. Pen-26/2001-9123/F dated 7<sup>th</sup> March, 2003.

For the purpose of this Resolution :-

- (i) 'Pension/ Family Pension' in the case of the pre 1.1.96 retirees and where family pension was due prior to 1<sup>st</sup> January, 1996 means the consolidated/ revised pension or consolidated/ revised family pension, as the case may be, in terms of Finance Department Office Memorandum No. 25452/F., dated 12.6.98 read with O.M. No. 21546/F., dated 12.5.1999.
- (ii) in the case of pensioners who have retired or will retire from service after 1.1.96 or where family pension is sanctioned for the first time after 1.1.96, 'the pension/ family pension' means the basis pension/ family pension, as the case may be, sanctioned on retirement/death.

3. Payment of Temporary Increase involving fraction of a rupee shall be rounded off to the next higher rupee.

4. Other provisions governing grant of Temporary Increase during employment/ re-employment, regulation of Temporary Increase where more than one pension is drawn will remain unchanged.

**ORDER :-** Order that the Resolution be published in the Orissa Gazette.

By order of the Governor

**Additional secretary to Government**



**FINANCE DEPARTMENT**

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No. 52349 /F dtd.  
Pen-64/2000(Pt)

**RESOLUTION**

**Bhubaneswar, dated the 11<sup>th</sup> December'2003.**

**Sub: Sanction of Compassionate Grant to the Home Guards in Case of death or injury while on duty.**

Sanction of Compassionate Grant is governed by the Orissa Civil Services (Compassionate Grant) Rules, 1964. In accordance with the provision of the said Rules, the family of a Government servant shall be eligible to get Compassionate Grant in the event of death of a Government Servant on account of his/her special devotion to duty at the risk of his/her health and life on account of an accident or encountering violence while on duty. In case where a Government servant sustains an injury while on such duty, he/she will also eligible to the Compassionate Grant under the said Rule as admissible to him/ her.

A higher rate of Compassionate Grant is being allowed to the Police personnel if he or she dies or sustains injury while on duty due to extremists violence in Naxality affected areas under provisions of the said Rule.

Now it has come to the notice of the Government that Home Guards who die while on duty due to extremists violence in Naxalite affected areas do not receive the Compassionate Grant as provided to the Police personnel on account of the fact that the Home Guards are not Government servants and hence not covered under the provision of the Orissa Civil Services (Compassionate Grant) Rules, 1964 and amendments issued from time to time.

After careful consideration of all the above facts, Government have been pleased to decide that if Home Guards utilized in anti Naxalite operation or such other duties as contained in the Rules and if he or she dies or suffers serious injury in such call of duty, the same amount of ex-gratia benefit as admissible to Police personnel in term of Finance Department Resolution No. 53885/F dt. 02.11.2001 and No. 9764/F dt. 7.3.2001 respectively shall also be made available to Home Guards.

This order shall come into force from the date of issue.

**ORDER** – Ordered that the Resolution be published in the Orissa Gazette.

By Order of Governor

**U. Sarat Chandran**  
**Principal Secretary to Government**

## **FINANCE DEPARTMENT**

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**Pen-47/2003-6453/F**

### **RESOLUTION**

**Bhubaneswar, dated the 16<sup>th</sup> February, 2004**

#### **Sub: Temporary Increase on Pension/ Family Pension.**

In accordance with the existing practice, the Temporary Increase on pension is being sanctioned from time to time under the same principles as adopted by Government of India for their Pensioners/ Family Pensioners based on the rise in the average consumer price index. Government of India in the O.M. No. 42/2/2003-P & PW (G) dated 10<sup>th</sup> April, 2003 have sanctioned Temporary Increase for their Pensioners/ Family Pensioners @ 55% on pension/ revised pension with effect from 1.1.2003 in order to compensate them for the rise in the cost of living beyond average consumer price index 306.33 (as on 1.1.1996) in continuation of the rate mentioned in their O.M. No. 42/2/2002-P & PW (G) dated 31<sup>st</sup> October, 2002.

2. After careful consideration of the matter, State Government have been pleased to decide that the T.I. shall be paid to the State Government Pensioners/ Family Pensioners with effect from 1.1.2003 in continuation of the rate prescribed in the Finance Department Resolution No.43725/F dated 10<sup>th</sup> October, 2003.

For the purpose of this Resolution :-

- (i) 'Pension/ Family Pension' in the case of he pre 1.1.96 retirees and where family pension was due prior to 1<sup>st</sup> January, 1996 means the consolidated/ revised pension or consolidated/ revised family pension, as the case may be, in terms of Finance Department Office Memorandum No. 25452/F., dated 12.06.1998 read with O.M. No. 21546/F., dated. 12.5.99.
- (ii) In the case of pensioners who have retired or will retire from service after 1.1.96 or where family pension is sanctioned for the first time after 1.1.96, 'the pension/ family pension' means the basic pension/ family pension, as the case may be, sanctioned on retirement/ death.

3. Payment of Temporary Increase involving fraction of a rupee shall be rounded off to the next higher rupee.

4. Other provision governing grant of Temporary Increase to pensioners such as regulation of Temporary Increase during employment/ re-employment, regulation of Temporary Increase where more than one pension is drawn will remain unchanged.

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

**By order of the Governor**

**Additional Secretary to Government**

## **FINANCE DEPARTMENT**

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**Pen-47/2003-8252/F**

### **RESOLUTION**

**Bhubaneswar, dated the 3<sup>rd</sup> March, 2004**

#### **Sub: Temporary Increase on Pension/ Family Pension.**

In accordance with the existing practice, the Temporary Increase on pension is being sanctioned from time to time under the same principles as adopted by Government of India for their Pensioners/ Family Pensioners based on the rise in the average consumer price index. Government of India in the O.M. No. 42/2/2003-P & PW (G) dated 10<sup>th</sup> September, 2003 have sanctioned Temporary Increase for their Pensioners/ Family Pensioners @ 59% on pension/ revised pension with effect from 1.1.2003 in order to compensate them for the rise in the cost of living beyond average consumer price index 306.33 (as on 1.1.1996) in continuation of the rate mentioned in their O.M. No. 42/2/2003-P & PW (G) dated 10<sup>th</sup> April, 2003.

2. After careful consideration of the matter, State Government have been pleased to decide that the T.I. shall be paid to the State Government Pensioners/ Family Pensioners with effect from 1.7.2003 in continuation of the rate prescribed in the Finance Department Resolution No.6453/F dated 16<sup>th</sup> February, 2004.

For the purpose of this Resolution :-

- (i) 'Pension/ Family Pension' in the case of he pre 1.1.96 retirees and where family pension was due prior to 1<sup>st</sup> January, 1996 means the consolidated/ revised pension or consolidated/ revised family pension, as the case may be, in terms of Finance Department Office Memorandum No. 25452/F., dated 12.06.1998 read with O.M. No. 21546/F., dated. 12.5.99.
- (ii) In the case of pensioners who have retired or will retire from service after 1.1.96 or where family pension is sanctioned for the first time after 1.1.96, 'the pension/ family pension' means the basic pension/ family pension, as the case may be, sanctioned on retirement/ death.

3. Payment of Temporary Increase involving fraction of a rupee shall be rounded off to the next higher rupee.

4. Other provision governing grant of Temporary Increase to pensioners such as regulation of Temporary Increase during employment/ re-employment, regulation of Temporary Increase where more than one pension is drawn will remain unchanged.

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

**By order of the Governor**

**Additional Secretary to Government**

## **FINANCE DEPARTMENT**

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### **OFFICE MEMORANDUM**

**Bhubaneswar No. 8761/ F. the dated 4.3.03  
Pen-64/02**

**Sub:- Recovery of dues arising out of Audit objection.**

The undersigned is directed to say that as per rule 68 of O.C.S. (pension) Rules, 1992 advances alongwith other Government dues outstanding against the Government servant can be adjusted from the gratuity of the retiring personnel. It has further been stipulated in the Finance Department Office Memorandum No. 31740/F., dt. 22.8.91 that the finding in an audit report/ para do not impose any liability on the Govt. servant concerned unless the same is established in a Departmental proceedings initiated against him under the Orissa Civil Service (C.C. & A) Rules, 1962. Some Government Departments have raised a doubt as to whether the Govt. dues covered; under audit para/ report can be realized from the terminal benefits of Government employees concerned without initiating departmental proceedings.

It is hereby clarified that where the audit report/ para indicates drawal of Cash advances which remains to be repaid, money drawn but not utilised or balance after utilisation is not deposited and cash embezzlement by interpolation of figures etc., the recovery should start immediately without waiting for Departmental proceedings. Before ordering the recovery of the amount outstanding against a Government employee as pointed out in the audit report/ para which falls within the ambit of the above category, the employees concerned shall be given an opportunity to produce proof in support of the deposit of the amount objected to by the audit within fifteen days. In case, the employee fails to provide necessary evidence of the money having been deposited, the Head of Office shall take immediate steps to recover the amounts from the pay/ gratuity of the Government employees concerned.

Where the loss of Government money either by misappropriation or otherwise as pointed out by the audit is of a nature where no direct responsibility can be fixed without resorting to a fact finding enquiry, in such cases Departmental proceeding should be instituted under O.C.S. (C.C. & A) Rules, 1962/O.C.S. (Pension) Rules, 1992 on the basis of the audit para/ report.

Head of Offices should furnish their views on the audit report alongwith the action taken for recovery of Government dues within two months from the date of receipt of the same and forward it to Govt. for appropriate orders. On receipt of the same, the Administrative Department should take a view within a month. Government shall be constrained to fix responsibility in case where such action has not been taken.

The procedure outlined in the preceding paragraph shall be followed strictly by all Heads of Department and Administrative Departments for finalization of the audit report and paras in order to avoid delay in finalisation of recovery of Government dues.

**P.K. Panda**  
**Additional Secretary to Government**

***RELATING TO BUDGET***

**FINANCE DEPARTMENT**

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**No.Bt-I-8/2002/ 18661 /F., Date: 25.04.2003**

From

**Shri S. K. Mishra,  
Special Officer –cum- Joint Secretary to Govt.**

To

**The Director of Treasuries and Inspection,  
Orissa, Bhubaneswar.**

*Sub: Clarification on allotment against grant.*

Sir,

I am directed to invite a reference to your letter No. 3431/DTI dt. 10.3.2003 on the subject mentioned above and to say that Grant or Grant-in-aid may be taken as the same and allotment order will have to be communicated by the controlling officer to the Treasury/ Sub-Treasury as required under F.D. letter No. 53796/F., dated 1.11.2001. .

Yours faithfully,

**Special Officer-cum- Joint Secretary to Govt.**

**FINANCE DEPARTMENT**

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**No.Bt-I-8/2002/ 18663 (167) /F., Date: 25.04.2003**

**From**

**Sri K.C. Badu, IAS  
Additional Secretary to Govt.**

**To**

**All Treasury Officers of Dist. Treasuries and Special Treasuries/  
Sub-Treasury Officers.**

**Sub: Placing of allotment on salary and non-salary items at the disposal of  
D.D.Os and indication of allotment in the monthly salary bills of Govt.  
employees.**

**Ref: F.D. letter No. 53796/F., dt.1.11.2001 & letter No. 19666/F., dt.5.4.2002.**

**Sir**

I am directed to say that it has been brought to the notice of Finance Department that some of the Treasury Officers are objecting the bills on the ground of non-receipt of ink-signed copy of allotment orders from the Controlling Officers although attested true copy of the ink-signed allotment order has been attached with the bills. This has created problem for timely drawal and utilization of the sanctioned amount.

In order to avoid inconvenience caused to the D.D.Os for drawal and utilization of allotted amount, it is clarified that in case of delay or misplacing of the original ink-signed copy of the allotment order, a copy of the same duly attested by the Head of the office may be accepted which may be subsequently cross verified from the Controlling Officer before which further bills may not be accepted until confirmed by the Controlling Officer.

Yours faithfully

**Additional Secretary to Govt.**

## FINANCE DEPARTMENT

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No. 35548 (235) / F., dt. 12.08.2003  
Bt-I-24/2003

To

All Departments of Government  
All Heads of Departments

**Sub: Placing of Special allotment for drawals of arrear salary of the Government employees – Relaxation regarding.**

I am directed to say that in the circular issued in Finance Department No. 35004 (235)/F., dt. 24.07.2002 it was stipulated that the arrear salary exceeding Rs.20,000/- in a particular case arising out of revision in the scale of pay shall not be paid out of the existing budget provision without special allotment and concurrence of Finance Department. In case of drawal of arrears arising out of the normal entitlements like Increment, House Rent Allowances, Leave Salary, Late receipt of LPC due to transfer of Government employees, stepping due to want of allotment in the previous year etc. shall be met out of the existing budget provision and the allotment received without specific clearance of Finance Department.

2. However, in the second part of para-15 of the Finance Department letter No. 19205 (230)/F., dt. 29.04.2003 it has been stipulated that the arrear claims exceeding Rs.50,000/- and more than one year old would require the concurrence of Finance Department. This has caused avoidable difficulties on the part of many employees for drawal of their arrear salary arising out of late sanction of leave, non-drawal of monthly salary relating to the previous financial years due to want of allotment, sanction of increment, revision of pay on antedating, etc.

3. In order to avoid difficulties faced by the employees with regard to drawal of arrear pay, it is hereby clarified that the arrear claims exceeding Rs.50,000/- arising out of fixation of pay in the revised scale of pay only would require the prior concurrence of the Finance Department before the said arrear is met from out of the existing budget provision.

4. The drawal of arrears arising out of the normal entitlements like Increment, House Rent Allowance, Leave Salary, Late receipt of LPC due to transfer of Government employees, stepping up of pay, antedating, non-drawal of salary in the previous year due to want of allotment etc. shall be met out of the existing budget provision and the allotment received and in such cases prior concurrence of the Finance Department is not necessary irrespective of the amount of arrears. However, the Controlling Officers are to ensure that the arrear and current salary are drawn within the existing budgetary provision and in no case the total drawal at a particular time shall exceed the total budgetary allocation for the scheme or major head of account. It would be the personal responsibility of the D.D.O. if bills are submitted over and above allotment received.

5. Accordingly, the second part of para-15 of the Finance Department letter No. 19205 (230)/F., dated 29.4.2003 and Finance Department letter No. 3504 (235)/F., dated 24.07.2002 stand modified.

**Additional Secretary to Government**



**FINANCE DEPARTMENT**

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**No. – 39695 (167) /F., Dt. – 8.9.2003  
Bt-I-24/2003**

**To**

**All Treasury Officers of  
District Treasuries & Special Treasuries/  
Sub-Treasury Officers.**

**Sub:- Clarification on allotment against grants-in-aid.**

Sir,

I am directed to invite a reference to this Department Memo No. 18662 (167)/F., dt. 25.04.2003 on the above subject wherein it was stated that grant includes grant-in-aid and allotment orders will have to be communicated by the controlling officer to the concerned Treasury/ Sub-Treasury as required under Finance Department Letter No. 53796/ F., Dt. 1.11.2001 and to say that the difficulties faced by different institutions in drawal of grants-in-aid salary, other grants etc. in absence of communication of the allotment order in the prescribed format to the concerned Treasuries / Special Treasuries / Sub-Treasuries have been brought to the notice of Finance Department.

After careful consideration, it has been decided that where sanction order of grants-in-aid contains the allotment particulars, the amounts indicated therein may be honoured after verification of the sanction order received at your end. Allotment order in the prescribed format may not be insisted upon, as the individual order communicating the sanction of grants-in-aid would be deemed to indicate the allotment against individual institutions. Accordingly the Finance Department letter No. Bt.-I-8/2002-18661/F., dated 25.4.2003 stands modified.

Yours faithfully

**Additional Secretary to Govt.**

## FINANCE DEPARTMENT

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No. – 52010 /F.,  
Bt-I-9/2001

### OFFICE MEMORANDUM

**Bhubaneswar, dated the 8<sup>th</sup> December, 2003.**

#### **Sub:- Austerity Measures.**

The State is facing a severe financial constraint. The immediate task is to correct the situation by sharply reducing wasteful and unproductive expenditure. Finance Department in the O.M. No. Bt.-19/2001 – 10954/F., dated the 14<sup>th</sup> March, 2001 had enumerated the economy measures which have to be put in place. These may be strictly enforced. In addition to the measures stipulated in the aforesaid O.M., the following additional measures are to be enforced with immediate effect.

(i) The rate of payment made by the Officers who desire to avail the facility of the staff cars/ jeeps for journey from their residence and back will be enhanced as indicated below :

Sl.No.	Category of Government Servants	Existing rate of recovery	Revised rate of recovery.
1.	Secretaries / Addl. Secretaries / Heads of Departments/ RDCs.	Rs. 500/- P.M.	Rs. 600/ P.M.
2.	Officers of Departments of Govt. and Heads of Deptts. availing pool facility of vehicles.	Rs. 300/ P.M.	Rs. 400/ P.M.
3.	Other officers provided with Govt. vehicles individually.	Rs. 400/ P.M.	Rs. 500/ P.M.
4.	Collectors/ ADMs / Sps & Addl. S.Ps.	Rs. 300/ P.M.	Rs. 400/ P.M.

(ii) The rate of recovery for use of Staff cars / Jeeps for private purpose upto 500 K.Ms per month by Secretaries and above, Additional Secretaries/ Heads of Departments/ Collectors / IPS Officers in the rank of IGP and above, IFS Officers in the rank of CCF and above and IAS Officers of Commissioner's rank, not in the post of Heads of Departments viz, Consolidation Commissioner, Settlement Commissioner or Land Reforms Commissioner etc. shall be enhanced from Rs.1250/- to Rs.1350/- per month. The rate of payment shall be enhanced from Rs.800/- to Rs.900/- per month for use of staff cars / jeeps by these officers for private purposes upto 300 kms per month.

(iii) Officers in the scale of pay less than Rs.22400-525-24500/- shall not travel by air except in cases of official work of very urgent nature with the prior permission of the Chief Secretary through Finance Department.

(iv) Foreign travel is totally banned till 31.03.2004.

2. All other stipulations mentioned in Finance Department O.M. No. 10954, dated 14.3.2001 will remain unchanged. Any expenditure in deviation of these stipulations shall be the personal responsibility of the concerned officer.

**U. SARAT CHANDRAN**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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No. – 1(45)/F., Dt. 01.01.2004  
Bt-I-9/2001

**From**

**Dr. U. Sarat Chandran,  
Principal Secretary to Govt.**

**To**

**The Principal Secretaries /  
Commissioner-cum-Secretaries/  
Special Secretaries  
of all Departments of Government.**

**Sub:- Austerity Measures**

**Sir / Madam,**

You are aware that the State is passing through a serious fiscal stress and Government are committed to a Reform Programme to address structural imbalances with a view to attaining fiscal sustainability. Therefore, the entire Government including Ministers and Senior Government officials are expected to lead by example. In view of this all the Ministers / Principal Secretaries / Secretaries/ Heads of Departments are requested to abide by the austerity measures issued in F.D. O.M. No. Bt-I-9/2001 – 10954/F dated 14<sup>th</sup> March 2001 both in letter as well as spirit. This would go a long way in providing an appropriate signal to all that the State Government is addressing the fiscal stress in right earnest.

2. As per the restrictions mentioned in para-4 of the aforesaid F.D.O.M. dt. 14.03.01, there shall be a ban on purchase of luxury vehicles and no car / vehicle of any Public Sector Undertaking should be retained by the office of any Minister or Secretary or Heads of Department or other officers of the State Government.

3. In view of the present critical financial situation, it is reiterated that there shall be a total ban on the use of vehicle of any P.S.U. by the Ministers, Secretaries or Heads of Departments or other officers. As such, Secretaries should not use more than one vehicle. Similarly, the recovery of the amount for use of Government Vehicles as stipulated in Finance Department Office Memorandum No. 52010/ F., dated the 8<sup>th</sup> December, 2003 should be scrupulously ensured from the concerned officers working at different levels.

Yours faithfully

**PRICIPAL SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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**No. – 305(228) /F, Dt. 02.01.2004**  
**Bt-I-30/2003**

**To**

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

**Sub:- First Supplementary Statement of Expenditure for the year 2003-2004.**

The undersigned is directed to say that the Demands contained in the First Supplementary statement of expenditure, 2003-2004 have been voted by the Legislature and the Appropriation Bill has been enacted. Expenditure in terms of the provision in the First Supplementary statement of expenditure is now admissible and can be incurred observing all formalities and subject to the restrictions and stipulations imposed by Finance Department and P & C Department from time to time.

The Administrative Departments are authorized to incur the aforesaid expenditure as per the following guidelines :-

1. Advances taken from O.C.F. shall be recouped first.
2. The restrictions/ stipulations and procedures outlined in Finance Department Letter No. W.M.-2/2003-19205 dt. 29.4.2003 read with Finance Department Letter No. Bt. I-24/2003-35548 dt. 12.08.2003 shall be strictly followed.
3. Wherever Supplementary schedules have been admitted with stipulations like Post-Budget scrutiny, release of Central Assistance etc., those have to be compiled with before release of additional provision made in the First Supplementary statement of expenditure.

The Administrative Department should see that where the Supplementary provision has been shown to be met by re-appropriation or substantive provision has been taken subject to equivalent surrender of funds, necessary orders for re-appropriation or surrender, as the case may be, are issued before incurring any expenditure.

**Additional Secretary Govt.**

**FINANCE DEPARTMENT**

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**No. – 3686(45) /F, Dt. 22.01.2004**  
**Bt-I-31/2003**

**To**

**All Departments of Government.**

**Sub:- Codification of the Controlling Officers.**

The under signed is directed to intimate that consequent upon implementation of voucher lever computerisation in the office of the A.G. (A&E), Orissa, the Actuals of expenditure is to be generated through computer and for this purpose, the exhaustive list of controlling officers of the state is required to codify them by the A.G., Orissa.

Hence they are requested to furnish the list of controlling officers of the Budget Provisions for the year 2003-2004 in the enclosed format to the Finance Department by 31.01.2004 so that a consolidated list of Controlling Officers will be furnished to A.G. Orissa.

This may please be treated as most urgent.

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

**List of Controlling Officers of Expenditure of the State Government with classification of expenditure placed at their disposal as per Budget provisions of 2003-2004.**

Sl. No.	Designation of the Controlling Officer	Address	Demand No.	Major Head	Sub-major Head	Minor Head	Sub-Head	Detail Head	Sub-Detail Head	Plan	Sector	Charged / Voted

## FINANCE DEPARTMENT

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No. – 11786(53)/F, Dt. 23.03.2004  
Bt-I-32/2003

From

Sri K. C. Badu,  
Additional Secretary to Govt.

To

All Principal Secretaries to Govt.  
All Commissioner-cum-Secretaries to Govt.  
All Special Secretaries to Govt.

**Sub:- Instruction regarding incurring expenditure out of the Budget provision made in the vote on account for the year 2004-05.**

Sir/ Madam,

I am directed to say that the Vote on Account for the year 2004-05 has been passed by the Orissa Legislative Assembly on 05.02.2004 and the Orissa Appropriation (Vote on Account) Bill, 2004 has been enacted. Expenditure in terms of the Provisions contained in Vote on Account budget is admissible only after 31<sup>st</sup> March, 2004. This has been intimated to all concerned in Finance Department Wireless Message No. 11688 (30)/F., dated 23<sup>rd</sup> March, 2004. In continuation of the aforesaid Wireless Message further detailed guidelines are issued for compliance by all concerned.

2. Since the Budget provision under Vote on Account has been made in lump under a minor head as in the Demand for Grants without any detailed head, the Administrative Departments are requested to follow the instructions, as detailed below, while incurring expenditure unit of appropriation wise out of the Vote on Account provision.

(i) The expenditure under a minor head shall be limited to 1/3<sup>rd</sup> of the Budget provision made for the entire year, 2004-2005. In no case, the expenditure shall exceed 1/3<sup>rd</sup> of the Budget provision available under a minor head. For example, the budget provision of TRs.100,81,18 made under Demand No. – 12-H & F.W. Department may be taken. The above provision has been indicated in the book "Demand for Grant" page No. 12/2 for the year 2004-05 as follows :-

Major Head – 2210 – Medical & P.H.

Sub-Major Head – 01 – Urban Health Services – Allopathy

Minor Head – 110 – Hospital & Dispensaries

Below the Minor Head no detail unit of appropriation like Pay, DA, HRA etc. have been indicated. Therefore, the Administrative Departments need to calculate the



requirements under each unit of appropriation for facility of incurring expenditure and issue of allotment order to concerned Drawing & Disbursing Officers. For calculation of requirement under different units of appropriation the following procedure shall be adopted.

(a) Pay- The original Budget provision for 2003-04 (Excluding Supplementary or Re-appropriation, if any) shall be increased by 1.5% and then divided by 3 (three).

(b) D.A. – 59% of the pay as calculated above.

(c) Other Salaries and Non-Salaries items of expenditure shall be limited to 1/3<sup>rd</sup> of the original budget provision for 2003-04.

(ii) While calculating 1/3<sup>rd</sup> of the Budget provision the Sectoral allocation under NP/SP/CP/CSP shall be taken separately.

(iii) Where the expenditure under a particular minor head is required to exceed the 1/3<sup>rd</sup> of the provision under any sector, this can be incurred with the concurrence of the Finance Department/ P&C Department, as the case may be, but the expenditure including the other expenditure shall not exceed the total appropriation made in Vote on Account. The restriction of 1/3<sup>rd</sup> is not applicable to the expenditure on Election to parliament & State Legislative Assembly for which TRs.664684 has been taken in the Vote on Account budget, which includes recoupments of TRs.250000 sanctioned from OCF vide F.D. order No. 10515/F., dt. 16.03.04. Hence expenditure under Election can be incurred limiting to the total provision in the vote on account budget following the prescribed procedure.

(iv) The working season for incurring expenditure on maintenance and Creation of the Capital assets will fall within the time limit of Vote on Account. Therefore maintenance / construction of the capital assets may be taken up limiting to 1/3<sup>rd</sup> of the provision in the budget estimate for 2004-05, but not exceeding the amount approved in the Vote on Account Budget and subject to the availability of L.C.

(v) So far as the State Plan provision is concerned, the Resource – tied up Schemes shall be taken up on priority basis. The total expenditure however shall not exceed the amount approved in the Vote on Account.

(vi) While incurring expenditure for the CP/ CSP Schemes out of the Vote on Account, 2004-05, only the continuing schemes shall be considered, subject to release of funds by the Government of India and availability of State matching share for the purpose, where-ever necessary. In respect of new schemes where it is necessary to make expenditure in anticipation of re-imbursement from Government of India the same can be incurred with prior concurrence of P&C and Finance Department.

(vii) While releasing funds for Grant-in-Aid/ Subsidy / Loan either under Non-Plan or Plan out of the Vote on Account, concurrence of Finance Department shall be taken.

(viii) Generally no new Scheme either under Non-Plan or Plan shall be funded out of the Budget provision available under Vote on Account. But where specific instructions/ orders of Government or Court orders exist the same can be taken up with prior approval of P&C and Finance Department.

(ix) Other restrictions regarding regulation of expenditure out of the full budget for 2003-04 stipulated in F.D. Circular No. WM-2/2003-19205/ (230)/F., dated 29.04.2003 will mutatis mutandis apply to the drawl of fund during 2004-05 out of the approved provision in the vote on account for 2004-05.

Similarly the stipulations contained in F.D. letter No.-FR-5/2003-No.8976(45)/F.,- dated 09.03.2004 with regard to payment of State Government dues by various PSUs/Co-operatives/ Local Bodies/ Autonomous organizations by way of adjustment shall also be strictly complied with.

3. In case of drawal of salaries for the month of March and April, 2004 to be drawn in the month of April and May, 2004 respectively, allotment order from the Controlling Officer or allotment on the body of the bill by the D.D.O. need not be insisted upon by the Treasury Officers. But the amount presented for drawal shall be entered in the controlling register in the respective Treasury/ Special Treasury / Sub-Treasury for calculation of outstanding allotment for the month of May, 2004 after receipt of the allotment order. The controlling Officers accordingly would issue allotment so that drawl incurred during April – May, 2004 is covered within the allotment communicated.

4. It is, therefore, requested that the expenditure out of the Budget provision from the Vote on Account, 2004-05 need be incurred after 31<sup>st</sup> March, 2004 keeping in view the above instructions.

Yours faithfully,

**Additional Secretary to Govt.**

**FINANCE DEPARTMENT**

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**No. – 12046(397)/F, Dt. 24.03.2004  
Bt-I-24 / 2003**

**To**

**All Departments of Government.  
All Heads of Departments.  
All Dist. Treasuries / Special Treasuries / Sub-Treasuries.**

**Sub:- Placing of allotment on salary and Non-salary items at the disposal of D.D.Os and indicating allotment in the monthly salary bills of Government employees.**

The undersigned is directed to invite a reference to this Department letter No. 19666(396)/F., dt. 5.4.2002 wherein a proforma for issue of allotment orders by the controlling officers to the D.D.Os was prescribed and to say that in order to have the format in line with the budget provision and corresponding classification of Heads, it is essential to revise the allotment format for issue of allotment orders by controlling Officers to the D.D.Os.

Accordingly a revised proforma has been designed and enclosed (Annexure-I for issue of allotments by the Controlling Officers to the D.D.Os with effect from 1.4.2004. The proforma at Annexure-I appended to Finance Department Letter No. 19666(396)/F., dt. 5.4.2002 is withdrawn.

A sample copy of the Annexure-I filled in is also enclosed for ready reference.

The allotment order meant for the Treasury Officer / Sub-Treasury Officer shall be signed again in ink/ dot-pen in terms of Para-7 of Finance Department Memo No. 53796 (236)/F., dt.01.11.2001.

**Additional Secretary to Govt.**



**ANNEXURE - I**

**ALLOTMENT DETAILS ALONG WITH HEAD CLASSIFICATION**  
**(FROM CONTROLLING OFFICERS TO THE DDOs)**

TREASURY CODE \_\_\_\_\_ NAME \_\_\_\_\_

DEMAND NO \_\_\_\_\_ DEPARTMENT NAME \_\_\_\_\_ CONTROLLING OFFICER'S CODE \_\_\_\_\_ DESIGNATION \_\_\_\_\_

DDO CODE \_\_\_\_\_ DDO'S DESIGNATION \_\_\_\_\_

ALOTMENT LETTER NO \_\_\_\_\_ ALLOTMENT DATE (dd-mm-yyyy) \_\_\_\_\_

(TICK ON ONE AND ONLY ONE)

VOTED ☐

CHARGED ☐

(TICK ON ONE AND ONLY ONE)

NON PLAN ☐

STATE PLAN ☐

CENTRAL PLAN ☐

CENTRALLY SPONSORED PLAN ☐

(TICK ON ONE AND ONLY ONE)

STATE SECTOR ☐

DISTRICT SECTOR ☐

MAJOR HEAD		DESCRIPTION		SUB MAJOR		DESCRIPTION		MINOR HEAD	DESCRIPTION	
SUB HEAD1	SUB HEAD2	SUB HEAD3	SUB HEAD4	SUB HEAD5	SUB HEAD6	SUB HEAD7	SUB HEAD8	DESCRIPTION	ALLOTMENT	PROGRESSIVE
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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[illegible]

**REMARKS**

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**Signature of the Controlling Officer/  
Accounts Officer/F.A.-cum-CAO/F.A.AFA**

**Date** \_\_\_\_/\_\_\_\_/\_\_\_\_

**Memo No.**\_\_\_\_\_**/ Dated**\_\_\_\_\_

**Copy forwarded to** \_\_\_\_\_ **(D.D.O)/ District Treasury/Special Treasury/Sub-Treasury Officers  
Concerned/** \_\_\_\_\_ **Department (Administrative Department Concerned)/A.G. Orissa for information and necessary action.**

**Signature of the Controlling Officer/  
Accounts Officer/F.A.-cum-CAO/F.A.AFA  
( To be signed again in Ink/Dot Pen  
for Treasury Copy only)**

**Date** \_\_\_\_/\_\_\_\_/\_\_\_\_

## ANNEXURE - I

**ALLOTMENT DETAILS ALONG WITH HEAD CLASSIFICATION**    TREASURY CODE 1891    NAME SPECIAL TREASURY NO.1, BAPUJINAGAR  
(FROM CONTROLLING OFFICERS TO THE DDOs)

DEMAND NO 12    DEPARTMENT NAME HEALTH AND FAMILY WELFARE    CONTROLLING OFFICER'S CODE 092    DESIGNATION DIRECTOR OF HEALTH SERVICES, ORISSA

DDO CODE : BBSHFW 111    DDO'S DESIGNATION : SENIOR ESTABLISHMENT OFFICER, D.M.E.T., ORISSA, BBSR

ALOTMENT LETTER NO    5243    ALLOTMENT DATE (dd-mm-yyyy)

10 / 02 / 2004

(TICK ON ONE AND ONLY ONE)

VOTED

☒

CHARGED

☐

(TICK ON ONE AND ONLY ONE)

NON PLAN

☒

STATE PLAN

☐

CENTRAL PLAN

☐

CENTRALLY SPONSORED PLAN

☐

(TICK ON ONE AND ONLY ONE)

STATE SECTOR

☐

DISTRICT SECTOR

☐

MAJOR HEAD	DESCRIPTION			SUB MAJOR	DESCRIPTION			MINOR HEAD	DESCRIPTION	
<u>2210</u>	<u>MEDICAL AND PUBLIC HEALTH</u>			<u>01</u>	<u>URBAN HEALTH SERVICES-ALLOPATHY</u>			<u>001</u>	<u>DIRECTION AND ADMINISTRATION</u>	
SUB HEAD1	SUB HEAD2	SUB HEAD3	SUB HEAD4	SUB HEAD5	SUB HEAD6	SUB HEAD7	SUB HEAD8	DESCRIPTION	ALLOTMENT	PROGRESSIVE
0005860	-----	-----	-----	-----	-----	-----	-----	<u>HEAD QUARTERS ORGANISATION</u>	-----	-----
-----	0100000	-----	-----	-----	-----	-----	-----	<u>SALARIES</u>	-----	-----
-----	-----	0100020	-----	-----	-----	-----	-----	<u>PAY</u>	52,32,000	2,12,32,000
-----	-----	0100030	-----	-----	-----	-----	-----	<u>D.A.</u>	26,00,000	1,04,04,000
-----	-----	0100040	-----	-----	-----	-----	-----	<u>H.R.A.</u>	2,65,000	10,62,000
-----	-----	0100050	-----	-----	-----	-----	-----	<u>R.C.M.</u>	50,000	96,000
-----	-----	0100070	-----	-----	-----	-----	-----	<u>OTHER ALLOWANCES</u>	28,000	1,12,000
-----	0300000	-----	-----	-----	-----	-----	-----	<u>TRAVEL EXPENSES</u>	46,000	1,14,000
-----	0300040	-----	-----	-----	-----	-----	-----	<u>L.T.C.</u>	1,000	1,000

\*Allotment & Progressive Allotment may be filled only against unit of Expenditure

**N.B. :- The format may be adopted but not the figure and Head of Account given here as an example only.**



SUB HEAD1	SUB HEAD2	SUB HEAD3	SUB HEAD4	SUB HEAD5	SUB HEAD6	SUB HEAD7	SUB HEAD8	DESCRIPTION	ALLOTMENT	PROGRESSIVE
-----	0500000	-----	-----	-----	-----	-----	-----	<u>OFFICE EXPENSES</u>	-----	-----
-----	-----	0500030	-----	-----	-----	-----	-----	<u>TELEPHONE CHARGES</u>	-----	-----
-----	-----	0500040	-----	-----	-----	-----	-----	<u>MOTOR VEHICLES</u>	-----	-----
-----	-----	0500050	-----	-----	-----	-----	-----	<u>OTHER CONTINGENCIES</u>	-----	-----
-----	3300050	-----	-----	-----	-----	-----	-----	<u>MEDICINE</u>	-----	-----
-----	1500020	-----	-----	-----	-----	-----	-----	<u>BEDDING, CLOTHING &amp; LINEN</u>	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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REMARKS

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Sd/-  
Signature of the Controlling Officer/  
Accounts Officer/F.A.-cum-CAO/F.A.AFA

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Memo No. 5244 / Dated 10.02.2004

Copy forwarded to \_\_\_\_\_ (D.D.O)/ Treasury Officer/Special Treasury No.1, BAPUJI NAGAR,  
BBSR Health and Family Welfare Department (Administrative Department Concerned)/A.G. Orissa for information and necessary action.

Sd/-  
Signature of the Controlling Officer/  
Accounts Officer/F.A.-cum-CAO/F.A.AFA  
( To be signed again in Ink/Dot Pen  
for Treasury Copy only)

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**FINANCE DEPARTMENT**

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**No.31367 (260)/F.,  
TRB-69/2003**

**Dt.18.07.2003**

**From**

**Shri P. K. Mishra,  
Special Secretary to Government.**

**To**

**The Principal Secretaries/Secretaries of all  
Departments of Government/ All Heads of Deptts.,/  
All Collectors.**

**Sub:- Instruction for drawal/recovery of long term advances viz. House  
Building Advance/Motor Cycle/Motor Car/ Computer advances.**

Sir,

I am directed to say that the Account General, (A & E) Orissa are going to computerize the accounts of long term advances sanctioned to employees of Government of Orissa for which they have suggested that a Loanee Identity number may be assigned which is identical to G.P.F. Account number prefixed by the category of advance in short from i.e. HBA, MCA & CA representing House Building Advance, Motor Car/ Motor Cycle Advance and Computer advance respectively. **For example, an employee with G.P.F. Account number 6234 PW (O) when he is sanctioned a House Building Advance the identity number shall read as HBA6234 PW (O).**

2. The Loanees will not be required to obtain Account number for House Building Advance from the Office of the Accountant General (A & E) Orissa anymore. However, the fact of drawal of long term advances like House Building Advance, Motor Conveyance and Computer advance should continue to be recorded in the Service Book of the concerned employee alongwith the mode of recovery and interest rate in order to facilitate smooth recovery of the advances as well as interest and prompt finalization of advance account for release of D.C.R.G. etc. in favour of individual employee immediately after his retirement.

3. In order to facilitate computerization of long term advances in the Office of the Accountant General (A & E ) Orissa, the sanctioning authorities are to mention the date of birth of the loanee in the sanction order and at the time of drawal as well as recovery of the principal and interest the bill for drawal and the schedule of recovery should contain the Loanee Identity number. Therefore, the sanctioning authorities and the Drawing and Disbursing Officers are to take the following steps to provide the required information in the sanction order, bill and the schedule of recovery.

4. The sanctioning authorities i.e. Administrative Departments and heads of Departments while issuing sanction order for House Building, Motor Conveyance

and Computer advances should mention the date of birth of the employee in whose favour the advance is sanctioned, in the sanction order.

5. Similarly at the time of drawal of the claim, the Loanee Identity number should be mentioned in the column provided for the name and designation of the employee in the bill Form No. OTC-25B. The Treasuries shall not honour the bill for drawal of the advance if the Loanee Identity number is not mentioned therein and the sanction order does not contain the date of birth of the employee. This will take effect from 1st September, 2003.

6. At the time of recovery of the principal/interest in the column specified for the name and designation of the incumbent in the schedule of recovery in Form No.OTC-46A, the Loanee Identity number i.e. short form of the advance followed by the G.P.F. Account number of the employee should be mentioned. For example, in respect of House Building Advance sanctioned to an employee having GPF Account number 1000 GA (O) will carry the Loanee Identity number **HBA 1000 GA (O)**. Similarly the deposits through chalan made on behalf of Government employees towards recovery of long term advances should also bear the Loanee Identity number without which the DDOs/Treasuries should refuse to pass the chalans. This procedure will be effective from the salary bill for the month of August, 2003 payable in September, 2003.

7. The Drawing & Disbursing Officers under your control may be instructed suitably to prepare the bill for drawal of the advance and schedule of recovery for all long term advances viz. HBA, MCA & CA in the above manner.

8. The Treasuries/Spl. Treasuries/ Sub-Treasuries will not honour the respective bills/ chalans if the Bill/Schedule of recovery/Treasury Chalan in respect of long term advances are not prepared in accordance with these instructions.

Yours faithfully,

**Special Secretary to Govt.**

***RELATING TO ORISSA TREASURY CODES***

**FINANCE DEPARTMENT**

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**No.TRS-67/2003 - 6193 (165)/F.,**

**From**

**Shri B. K. Pradhan,  
Joint Secretary to Government.**

**To**

**The Treasury Officers of  
All Dist. Treasuries / Spl. Treasuries  
All sub-Treasury Officers.**

**Sub:- Maintenance of Civil Deposit Account.**

Bhubaneswar, the 16.02.2004.

Sir,

It has come to the notice of Finance Department that Scheme-wise details of Civil Deposit are not being maintained in the Treasuries as a result of which difficulty is being experienced in keeping a track of such deposits as well as while releasing funds lodged in such Civil Deposit.

You are, therefore, requested to maintain details of Civil Deposit in the form on Non-Plan, State Plan, Central Plan and Centrally sponsored Plan in order to ensure greater accountability.

Yours faithfully,

**Sd/-**

**JOINT SECRETARY TO GOVERNMENT**

***RELATING TO ORISSA COMMERCIAL TAX***

## FINANCE DEPARTMENT

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### NOTIFICATION

The 24<sup>th</sup> June, 2003

**S.R.O. No.298/2003-** Whereas Government of India supplies Ambulance vehicles as well as Cranes and machineries to the Government free of cost under National Highway Accident Relief Service Scheme to meet the contingency of road accidents;

And whereas such vehicles and machineries supplied by the Government of India remain as the property of the State Government for facilitating speedy treatment of road accident victims on emergency basis;

And whereas it is considered necessary to exempt such vehicles and machineries, from levy of entry tax, on their entry into the local area, for use in the social service of providing speedy treatment to the road accident victims in the State;

Now, therefore, in exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, (Orissa Act 11 of 1999), the State Government, having been satisfied that it is necessary to do so in the interest of social service in the State, do hereby exempt Ambulance Vehicles, Cranes and machineries supplied by the Government of India under National Highway Accident Relief Service Scheme from levy of tax on such goods brought into the local area under the said Act.

[No.27824-CTN-4/2003-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

The 24<sup>th</sup> June, 2003

**S.R.O. No.299/2003-** Whereas in the notification of Government of Orissa in the Finance Department No.42934-CTN-11/2000-F.,dated the 24th October,2000 drugs and chemicals including medicines supplied by the Government of India, State Government and other donor agencies free of cost for facilitating improved health care for the people of Orissa, have been exempted from levy of tax payable under the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999) in the interest of charitable service in the State;

And whereas the Government of India, other State Governments and donor agencies are also supplying hospital consumables, medical instruments, hospital equipments including vehicles etc. to the State Government free of cost for the same purpose of facilitating implementation of Family Welfare programme as well as improvement of general health care of the people in the State of Orissa in addition to drugs and Chemicals;

And whereas it is considered necessary to exempt such goods from levy of entry tax, on their entry into the local area, for use in the same charitable service of providing improved health care and facilitating implementation of Family Welfare Programmes in the State of Orissa;

Now, therefore, in exercise of the powers conferred by section 6 of the said Act, the State Government, having been satisfied that it is necessary to do so in the interest of Charitable service in the State, do hereby make the following amendments to the said notification, namely :-

### **AMENDMENTS**

#### **In the said notification: -**

- (i) after the words and comma "Drugs and Chemicals including medicines," appearing in the consequential paragraph the words, comma and brackets" Hospital consumables, medical instruments, Hospital equipment including vehicles, cold chain equipment (I L.R. De freezer, cold box, vaccine carrier, stabilizer, ice pack), Condoms, other contraceptives including IUD, Sub-Centre kits and equipment, PHC (CHC kits and equipment and instruments)and Dhai Kits" shall be inserted ; and
- (ii) after the consequential paragraph, the following conditions shall be added at the end, namely :-

"subject to the conditions that,-



- (i) the receiver of the goods shall be the Government of Orissa in the Health and Family Welfare Department or an Officer not below the rank of the Chief District Medical Officer or Joint Director of Health; and
- (ii) the words "Gifts from Government of India / Donor Agencies to Health & Family Welfare Department, Government of Orissa" shall be clearly and boldly written of the consignments containing the goods.

[No.27828-CTN-4/2003-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

The 21<sup>st</sup> July, 2003

**S.R.O. No.386/2003-** Whereas the Government of Orissa as well as the Government of India have entrusted some public sector undertakings and other organizations to render social services of rehabilitation and reconstruction work in the cyclone affected districts of Orissa;

And whereas in the notification of the Government of Orissa in the Finance Department No.49786/F., dated the 10th December, 1999, as amended from time to time, the benefit of exemption from payment of tax payable under the Orissa Entry Tax Act, 1999 was allowed with effect from the 13th December, 1999 to the 31st March, 2003 on the materials brought into the local areas to be used in the said rehabilitation/reconstruction work;

And whereas the said work of rehabilitation and reconstruction has not yet been completed and is likely to continue for a longer period for which the concerned executing agencies, engaged in the rehabilitation/reconstruction work have represented the State Government for extension of the period of exemption;

Now, therefore, in exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999). the the State Government, having been satisfied that it is necessary to do so in the interest of social service, do hereby make the following amendments to the said notification and direct that the same shall be deemed to have come into force with effect from the 1st day of April, 2003, namely :-

### **AMENDMENTS**

In the said notification, for the figures, words and comma "31st day of March, 2003" appearing at the end, the figures, words and comma "31st day of March, 2004" shall be substituted.

[No.31771-CTA-31/2003-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

# **THE ORISSA ENTRY TAX (AMENDMENT) ACT, 2003**

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## **LAW DEPARTMENT**

### **NOTIFICATION**

The 4<sup>th</sup> February, 2004.

No.1428-Legis- The following Act of the Orissa Legislative Assembly having been assented to by the Governor on 30th January, 2004 is hereby published for general information.

### **ORISSA ACT 2 OF 2004**

#### **THE ORISSA ENTRY TAX ( AMENDMENT) ACT, 2003.**

#### **AN ACT FURTHER TO AMEND THE ORISSA ENTRY TAX ACT, 2003.**

Be it enacted by the Legislature of the State of Orissa in the Fifty-fourth Year of the Republic of India , as follows :-

Short title and  
commencement

1. (1) This Act may be called the Orissa Entry Tax (Amendment) /Act, 2003.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment  
of section 2.

2. In section 2 of the Orissa Entry Tax Act, 1999 (hereinafter referred to as the principal Act),-

Orissa Act  
11 of 1999.

(i) for clause (a), the following clause shall be substituted, namely :-

'(a) "Assessing Authority" means the Sales Tax Officer appointed under the Sales Tax Act or an Assistant Commissioner of Sales Tax who has been delegated with the powers and duties of assessment by the Commissioner under section 17 of the Sales Tax Act, within the area of his jurisdiction,' ; and

(ii) in clause (h), the words "excluding any tractor, earthmover, excavator, bulldozer or road-roller" shall be added at the end.

Omission of  
section 4.

3. Section 4 of the principal Act shall be omitted.

Amendment  
of section 6.

4. In section 6 of the principal Act, after the words "levy of tax", the words "any Scheduled goods, either in part or in full, in the public interest or" shall be inserted.

Amendment of  
section 10.

5. In section 10 of the principal Act,-

(a) to sub-section (1), the following proviso shall be added, namely :-

"Provided that a Dealer who files quarterly return under the Sales Tax Act may sent the said statement every quarter paying in advance the full amount of such tax as payable for the preceding quarter.";

(b) in sub-section (2), after the word "month" wherever it occurs , the words "or quarter" shall be inserted; and

(c) in sub-section (3), after the word "month", the words and commas "or quarter" as the case may be," shall be inserted;

Amendment of  
section 23.

6. In section 23 of the principal Act.

(i) for sub-section (2), the following sub-section shall be substituted, namely :-

"(2) At every check-post or barrier mentioned in sub-section (1) or at any other place when so required by the officer-in-charge of the check-post or barrier or any Assessing Authority, the driver or any other person in charge of

(a) a goods vehicle, boat or other carrier by which any goods are under transport; or

(b) a motor vehicle referred to in sub-section (3) of section 3 which is in transit,

shall stop the goods vehicle, boat or other carrier or the motor vehicle, as the case may be, and kept it stationary as long as may reasonably by necessary and allow the officer-in-charge of the check-post or barrier, or as the case may be the Assessing Authority to examine the contents of the goods vehicle, boat or other carrier and inspect all records relating to the goods carried by it or, as the case may be, to inspect the records relating to the motor vehicle, which are in possession of such driver or other person in charge, who shall, if so required, give his name and address and the name and address of the owner of the goods vehicle, boat or other carrier, or the motor vehicle, as the case may be."; and

(ii) for sub-section (3) excluding the provisos thereto, the following shall be substituted, namely : -

"(3) The officer -in-charge of the check-post or barrier or the Assessing Authority referred to in sub-section (2) may seize and confiscate the Scheduled goods under transport or, as the case may be the motor vehicle in transit as referred to in the said sub-section, where such Scheduled goods or motor vehicle are liable to tax under this Act but are not covered by a way bill (as prescribed for the purposes of the Sales Tax Act) signed by the person consigning such goods or vehicle, as the case may be, or where such officer or Authority has a reasonable apprehension of evasion of tax in respect of such goods or vehicle!"

Amendment of  
section 24.

7. For section 24 of the principal 'Act excluding the proviso thereto, the following shall be substituted, namely :-

"24. When any goods vehicle, boat or other carrier which carries Scheduled goods or any motor vehicle as is referred to in sub-section (3) of section 3, coming from any place outside the State and bound for any other place outside the State, passes through the State, the driver or any other person in charge of such goods vehicle, boat or other carrier or of such motor vehicle, as the case may be, shall furnish such particulars, in such form and to the officer-in-charge of such check-post or barrier, as provided in section 16-AA of the Sales Tax Act and the rules made under that Act and obtain from such officer-in-charge a transit pass in accordance therewith, and then pass through the State delivering the transit pas, so obtained, to the officer-in-charge of the last check-post or barrier before exit from the State:"

Amendment of  
section 25.

8. In section 25 of the principal Act,-

(i) for sub-section (1), the following sub-section shall be substituted, namely:-

"(1) If any person, being the driver or the person in charge of a goods vehicle, boat or other carrier or of a motor vehicle referred to in sub-section (3) of section 3, contravenes the provisions of section 23 or section 24, the officer-in-charge of the check-post or barrier or the Assessing Authority referred to in sub-section (2) of section 23 may, after giving such person a reasonable opportunity of being heard, direct him to pay, by way of penalty, a sum not exceeding twice the amount of tax payable in respect of the Scheduled goods under transport or of the motor vehicle in transit, as the case may be, and may, for the purpose of realization of the penalty, seize such goods or, as the case may be, motor vehicle." ; and

(ii) in sub-section (2), for the words "Commissioner", the words "officer making the seizure" shall be substituted.

Amendment of  
section 26.

9. In section 26 of the principal Act,-

(i) for the proviso to sub-section (1), the following provisos and Explanation shall be substituted, namely :-

"Provided that the tax so payable by a manufacturer under this sub-section during a year shall be reduced by the amount of tax paid under this Act on the raw materials which directly go into the composition of the finished products during that year in the prescribed manner :

Provided further that where a buying dealer, under the Rules providing for the rates of tax required to be specified with reference to section 3, is entitled to pay tax at a concessional rate or not to pay any tax, as the case may be, in respect of such finished products, the manufacturer shall, on a declaration furnished by the buying dealer in the prescribed form, collect the tax at such concessional rate or shall not collect any tax, as the case may be.

Explanation :- For the purposes of this section, "manufacturer" shall include a person who is engaged in mining and sells goods produced or extracted there from."; and

(ii) after sub-section (5), the following sub-section shall be inserted, namely:-

"(6) If any manufacturer contravenes the provisions of sub-section (1) or sub-section (2), the Assessing Authority may, after giving him an opportunity of being heard, impose on him by an order in writing, a penalty not exceeding twice the amount of tax required to be collected and paid by him."

Amendment of  
Schedule

10. In the Schedule to the principal Act, -

(a) in Part 1, -

(i) in item 1, for the words "Coal, Coke", the words "Coal including Coke in all its forms" shall be substituted,

(ii) in item 6, for the words "Drugs and Chemicals including Medicine", the words "Drugs including medicine, surgical instrument, apparatus and materials" shall be substituted,

(iii) in item 18, for the words "Onion and", the words "Onion, Garlic and" shall be substituted,

(iv) in item 19, after the word "Sugar", the words "and sugar candy" shall be inserted,

(v) in item 46, for the words "Rubber and"., the words "Raw Rubber, Rubber and" shall be substituted.

(vi) in item 50, for the words "and components", the comma and words "components and accessories" shall be substituted,

(vii) item 57 shall be omitted, and

(viii) after item 63, the following items shall be inserted, namely :-

- "64. Jaggery and gur
- 65. Oil cake and de-oiled cake
- 66. Cattle feed, prawn feed and poultry feed
- 67. High Density Poly Ethylene and Poly Propylene granules
- 68. Cycle, cycle rickshaw and their spare parts
- 69. Pen including ball pen and refills
- 70. Computer, its spare parts, accessories, stationeries and consumables and computer software
- 71. Gold and silver bullion, jewellery made out of gold and silver
- 72. Sports materials
- 73. Chemicals used for any purpose
- 74. All kinds of electronic goods not specified elsewhere in this Schedule
- 75. Mosquito repellants (Mats, coils and liquid or any other preparations)
- 76. Stainless steel utensils
- 77. Dal and Pulses
- 78. Candle
- 79. Articles made of China Clay or Porcelaine wire
- 80. Dry fish
- 81. Banana whether ripe or not";

(b) in Part II,-

(i) in item I, the words "Bhujia and Mixure" shall be added at the end,

(ii) in item 9, after the word "equipments", the words "including earthmovers, excavators, bulldozers and road-rollers" shall be inserted,

(iii) in item 10, after the word "plastic", the comma and word", moulded" shall be inserted,

(iv) in item II, after the word " Bitumen", the comma and words ",Tarfelting materials" shall be inserted, and

(v) after item 22, the following items shall be inserted, namely :-



- "23. Copier, Xerox machine, Fax, TV, VCR, VCP, VCD, DVD, Video Camera
- 24. Motor Vehicles, two-wheelers, three-wheelers
- 25. Marble, Decorative Stones and Tiles, Cuddpah Stone, Granite Stone
- 26. Air Conditioners, Refrigerators and Deep Freezers
- 27. Air Coolers
- 28. Aviation Turbine Fuel (ATF)
- 29. Dry cell and wet cell batteries
- 30. Mineral water
- 31. Washing machine
- 32. Molasses
- 33. Gudakhu"; and

(c) Part III shall be omitted.

By order of the Governor

**H. MOHAPATRA**  
**Principal Secretary to Government**

**FINANCE DEPARTMENT**  
**NOTIFICATION**

The 4th February, 2004

**S.R.O. No.382/2003-** In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.14687-CTA-37/2001 (pt.) - F., dated the 31st March, 2001, as amended from time to time. Namely :-

**AMENDMENTS**

In the Schedule to the said notification, -

- (i) the words "except palmolene Oil" appearing at the end in column (2) against serial No. 56 shall be omitted;
- (ii) serial No.119 and the entries against it in columns (2) and (3) shall be omitted; and
- (iii) the figure and comma "119," appearing in item (a) of Note 1 below serial No.189 shall be omitted.

[No.31692-CTA-37/2001 (Pt.)-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

The 21<sup>st</sup> July, 2003

**S.R.O. No.383/2003-** In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.1691-CTA-37/2001 (pt.) - F., dated the 9th January, 2002, Namely :-

### **AMENDMENTS**

In the Schedule to the said notification, after item No.96, the following new item and the entries against it shall be inserted under appropriate column. Namely :-

"96-A. Edible Oils of all kinds except those specified elsewhere in this notification".

[No.31693-CTA-37/2001 (Pt.)-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

\*\*\*

### **NOTIFICATION**

The 21<sup>st</sup> July, 2003

**S.R.O. No.384/2003-** Whereas the Government of Orissa as well as the Government of India have entrusted different public sector undertakings and other organizations for undertaking rehabilitation and reconstruction work in different districts of Orissa affected by the Cyclone during October, 1999;

And whereas in the notification of the Government of Orissa in the Finance Department No.50964-CTA-71/2002-F., dated the 1st November, 2002, the benefit of exemption from payment of the whole of the tax payable under the Orissa Sales Tax Act, 1947 was allowed with effect from the 5th November, 2002, till 31st March, 2003 in respect of the said work executed by the said organizations or by the works contractors engaged by such organisation of contract basis;

And whereas the said organisation are carrying out reconstruction works for restoring/ improving social infrastructure in the Cyclone affected areas out of the funds available from Prime Minister's relief Fund/Chief Minister's Relief Fund/MPLAD and the said works have not yet been completed and is likely to continue for a longer period for which the executing agencies, engaged in such rehabilitation/ reconstruction work, have work have represented the State Government for extension of the period of exemption;

Now, therefore, in exercise of the powers conferred by section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947). the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the said notification and direct that the same shall be deemed to have come into force with effect from the 1st April, 2003, namely :-

### **AMENDMENTS**

In the said notification, for the figures, words and comma "31st day of March, 2003" appearing at the end, the figures, words and comma "31st day of March, 2004" shall be substituted.

[No.31696-CTA-71/2002-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

\*\*\*

### **NOTIFICATION**

The 21<sup>st</sup> July, 2003

**S.R.O. No.385/2003-** Whereas the Government of Orissa as well as the Government of India have entrusted different public sector undertakings and other organisations for undertaking rehabilitation and reconstruction work in different districts of Orissa affected by the Cyclone during October, 1999;

And whereas in the notification of the Government of Orissa in the Finance Department No.49783/F., dated the 10<sup>th</sup> December, 1999, as amended from time to time, the benefit of sales tax exemption of sale/purchase of materials to be used by the said organisations for the purpose of rehabilitation and reconstruction work in the cyclone affected areas was allowed with effect from the 13<sup>th</sup> December, 1999 to the 31<sup>st</sup> March, 2003;

And whereas the said of on work of rehabilitation and reconstruction has not yet been completed and is likely to continue for a longer period for which the executing agencies engaged is such rehabilitation and reconstruction work have represented the State Government for extension of the period of exemption;

Now, therefore, in exercise of the powers conferred by section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947). the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the said notification and direct that the same shall be deemed to have come into force with effect from the 1<sup>st</sup> April, 2003, namely :-

### **AMENDMENTS**

In the said notification, for the figures, words and comma "31<sup>st</sup> day of March, 2003" appearing at the end, the figures, words and comma "31<sup>st</sup> day of March, 2004" shall be substituted.

[No.31765-CTA-71/2002-F.]

By order of the Governor

P.K. BISWAL  
**Under Secretary to Government**

## **LAW DEPARTMENT**

### **NOTIFICATION**

**The 11<sup>th</sup> July 2003**

No.9755 – I-Legis-5/2002-L – The following Act of Parliament which is assented to by the President on the 14<sup>th</sup> May 2003 and published in the Gazette of India, extraordinary, Part-II, Section I, dated the 14<sup>th</sup> May 2003, republished for general information.

By order of the Governor

**H. MOHAPATRA**

Principal Secretary to Government

### **MINISTRY OF LAW AND JUSTICE**

**(Legislative Department)**

**New Delhi, the 14<sup>th</sup> May 2003/Vaisakha 24, 1925 (Saka)**

The following Act of Parliament received the assent of the President on the 14<sup>th</sup> May 2003 and is hereby published for general information :-

### **THE FINANCE ACT, 2003**

**No. 32 of 2003**

An Act to give effect to the financial proposals of the Central Government for the financial year 2003-04.

BE it enacted by Parliament in the Fifty-fourth years of the Republic of India as follows :-

### **CHAPTER VI CENTRAL SALES TAX**

Amendme  
nt of  
Section 6.

161. In the Central Sales Tax Act, 1956 (herein after referred to as the 74 of 1956 Central Sales Tax Act) in Section 6, after sub-section (2) the following sub-section shall be inserted, namely :-

“(3) Notwithstanding anything contained in this Act, if -

(a) any official or personnel of -

(i) any foreign diplomatic mission or consulate in India, or

(ii) the United Nations or any other similar international body, entitled to privileges under any convention to which India is a party or under any law for the time being in force, or

(b) any consular or diplomatic agent of any mission, the United Nations or other body referred to in sub-clause (i) or sub-clause (ii) of clause (a), purchase any goods for himself or for purposes of such mission, United Nations or other body,

then the Central Government may, by notification in the Official Gazette, exempt, subject to such conditions as may be specified in the notification, the tax payable on the sale of such goods under this Act,”

Amendment of  
Section 8.

162. In Section 8 of the Central Sales Tax, in sub-section (I), for the portion beginning with the words “shall be liable “ and ending with the words “whichever is lower”, the following shall be substituted, namely :-

“shall be liable to pay tax under this Act, with effect from such date as may be notified by the Central Government in the Official Gazette for this purpose, which shall be two percent, of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of this State, or as the case may be, under any enactment of that State imposing value added tax, whichever is lower :

Provided that the rate of tax payable under this, sub-section by a dealer shall continue to be four per cent, of his turnover, until the rate of two percent, takes effect under this sub-section.”

Amendment of  
Section 20

163. In Section 20 of the Central Sales Tax Act,-

(a) in sub-section(I), for the words and figure “Section 9 of this Act,” the words and figure “Section of 9 this Act, which relates to any dispute concerning the sale of goods effected in the course of inter State trade or commerce” shall be substituted;

(b) in sub-section (2), for the portion beginning with the words “aggrieved against” and ending with the words and figure “Section 9 of this Act”, the following shall be substituted, namely :-

Provided that the Authority may entertain any appeal after the expiry of the said period of forth-five days, but not later that sixty days from the date of such service, if is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time”;

(c) sub-section (3) shall be omitted

Amendment of  
Section 21

164. In section 21 of the Central Sales Tax Act, -

(a) in sub-section (1), for the portion beginning with the words "assessing authority concerned" and ending with the words "returned to the assessing authority", the following shall be substituted, namely :-

"assessing authority concerned as well as to each State Government concerned with the appeal and to call upon them to furnish the relevant records :

Provided that such records shall, as soon as possible, be returned to the assessing authority or such State Government concerned, as the case may be.";

(b) in sub-section (3), for the first proviso, the following proviso shall be substituted, namely :-

"Provided that no appeal shall be rejected unless an opportunity has been given to the appellant of being heard in person or through a duly authorized representative, and also to the State Government concerned with the appeal of being heard.".

Amendme  
nt of  
Section 23

165. In Section 23 of the Central Sales Tax Act, for the words "in all matters", the words "in all matters, including stay of recovery of any demand" shall be substituted.



## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 13<sup>th</sup> October, 2003**

S.R.O. No. 576/2003 - In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.41264-CTA-106/92-F., dated the 23<sup>rd</sup> September, 1992, namely:-

### **AMENDMENTS**

In the said notification,

- (i) after the words “such place of business in Orissa”, the words “to a registered dealer or the Government” shall be inserted; and
- (ii) after the words “exceptions and conditions specified therein”, the words and commas “and also subject to the condition of production of declaration in Form “C” or certificate in Form ‘D’ as the case may be, prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, to the assessing authority” shall be inserted.

[No.43851-CTA-62/2002-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 13<sup>th</sup> October, 2003**

S.R.O. No. 577/2003 - In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.33379-CTA-72/96-F., dated the 26<sup>th</sup> July, 1996, namely:-

### **AMENDMENTS**

In the said notification,

- (i) after the words “such place of business in Orissa”, the words “to a registered dealer or the Government” shall be inserted; and
- (ii) after the words “exceptions and conditions specified therein”, the words and commas “and also subject to the condition of production of declaration in Form “C” or certificate in Form ‘D’ as the case may be, prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, to the assessing authority” shall be inserted.

[No.43854-CTA-62/2002-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 13<sup>th</sup> October, 2003**

**S.R.O. No. 578/2003 -** In exercise of the powers conferred by clause (b) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.14891-CTA-62/91(pt.)-F., dated the 6<sup>th</sup> April, as amended in the notification of the Government of Orissa in the Finance Department No.32492-CTA-20/94(pt.)-F., dated the 16<sup>th</sup> September, 1994, namely:-

### **AMENDMENTS**

In the said notification,

- (i) after condition No.3, the following condition shall be inserted namely:-

“4. The dealer effecting sales in the course of inter-Sate trade or commerce also furnishes the declaration in Form “C” or certificate in Form ‘D’ as the case may be, prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, to the assessing authority”.

[No.43857-CTA-62/2002-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 13<sup>th</sup> October, 2003**

S.R.O. No. 579/2003 - In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby rescind the notification Government of Orissa in the Finance Department No.21624-CTA-50/75-F., dated the 2<sup>nd</sup> June, 1975, No.40515-CTA-110/75-F., dated the 29<sup>th</sup> September, 1975, No.51895-CTA-140/75-F., dated the 27<sup>th</sup> December, 1975, No.1405-CTA-16/94-F., dated the 13<sup>th</sup> January, 1994, No.37771-CTA-30/94-F., dated the 5<sup>th</sup> November, 1994 and No.5294-CTA-115/98-F., dated the 8<sup>th</sup> February, 1999.

[No.43861-CTA-62/2002-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 13<sup>th</sup> October, 2003**

S.R.O. No. 616/2003 - In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), and in supersession of the notification of the Government of Orissa in the Finance Department No.19971-CTA-148/66-F., dated the 25<sup>th</sup> May, 1967, the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby direct that the tax on sale of newsprint to a registered dealer or Government for printing of news papers in the course of inter-state trade or commerce by a dealer, having his place of business in the State of Orissa, shall be calculated at the rate of two percent subject to the condition of production of declaration in For, 'C' or certificate in Form 'D' as the case may be prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 obtained from the purchasing dealer or Government, as the case may be .

[No.46937-CTA-37/2002-F.]

By order of the Governor

**K.C PARIJA**  
**Under Secretary to Government**

## **PART IV**

**Regulations, Orders, Notifications and Rules of the Government of India, Papers extracted from the Gazette of India and Gazettes of other States and Notifications, Orders, etc. in connection with Elections.**

### **FINANCE DEPARTMENT**

#### **NOTIFICATION**

The 4<sup>th</sup> September 2003

No.39021-CTA-63/2002-F.-The undermentioned notification issued by the Government of India, Ministry of Finance and Company Affairs, Department of Revenue in G.S.R. 36 (E), dated the 16<sup>th</sup> January 2003 is hereby republished in the Orissa Gazette for general information.

By order of the Governor

**P.K.BISWAL**  
Under Secretary to Government

**MINISTRY OF FINANCE AND COMPANY AFFAIRS**  
**DEPARTMENT OF REVENUE**

#### **NOTIFICATION**

New Delhi, the 16<sup>th</sup> January 2003

G.S.R. 36 (E), - In exercise of powers conferred by clause (aa) sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely :-

1. Short title and commencement –

- (1) These Rules may be called the Central Sales Tax (Registration and Turnover) Amendment Rules, 2003.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Sales Tax (Registration and Turnover) Rules, 1957, the following proviso shall be inserted at the end of clause (a) of sub-rule (10) of rule 12, namely :-

“Provided that where the claim of the dealer relates to sub-section (8) of Section of 8 of the dealer shall get the Form ‘H’ duly countersigned and certified by the authority specified by the Central Government authorizing the establishment of the unit in the Special Economic Zone [notified under Section 76A of the Customs Act, 1962 (52 of 1972)], that the sale of goods is for the purpose of establishing a unit in such zone and the declaration in Form ‘H’ prescribed under this rule shall mutatis mutandis apply to the declaration of the dealer and certificate to be obtained from the said Authority notified under Section 76A of the Customs Act, 1962.

**ABHAY TRIPATHI**  
**Director (Sales Tax)**

No.1/2003-ST F. No.31/72/2001-ST

#### FOOT NOTE

The Central Sales Tax (Registration and Turnover) Rules, 1957 were published vide S.R.O. 644, dated the 28<sup>th</sup> February 1957 and have been subsequently amended by :-

1. S.R.O. 3613, dated the 16<sup>th</sup> November 1957
2. S.R.O. 896, dated the 23<sup>rd</sup> September 1958
3. S.R.O. 2817, dated the 4<sup>th</sup> November 1968
4. S.R.O. 55 (E), dated the 9<sup>th</sup> February 1973
5. S.R.O. 56 (E), dated the 9<sup>th</sup> February 1973
6. S.R.O. 519 (E), dated the 13<sup>th</sup> December 1973
7. S.R.O. 26 (E), dated the 1<sup>st</sup> February 1974
8. S.R.O. 597 (E), dated the 30<sup>th</sup> December 1975
9. S.R.O. 962 (E), dated the 30<sup>th</sup> December 1976
10. S.R.O. 762 (E), dated the 17<sup>th</sup> December 1977
11. S.R.O. 603 (E), dated the 30<sup>th</sup> December 1978
12. S.R.O. 640 (E), dated the 23<sup>rd</sup> April 1979
13. S.R.O. 264 (E), dated the 1<sup>st</sup> April 1984
14. S.R.O. 395 (E), dated the 14<sup>th</sup> April 1987
15. S.R.O. 504 (E), dated the 30<sup>th</sup> September 1993
16. S.R.O. 483 (E), dated the 7<sup>th</sup> August 1998
17. S.R.O. 695 (E), dated the 20<sup>th</sup> November 1998

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 4<sup>th</sup> September 2003**

No.39022-CTA-63/2002-F.-The undermentioned notification issued by the Government of India, Ministry of Finance, Department of Revenue to G.S.R. 431(E), dated the 23<sup>rd</sup> May 2003 is hereby republished in the Orissa Gazette for general information.

By order of the Governor

**P.K.BISWAL**

**Under Secretary to Government**

## **MINISTRY OF FINANCE**

## **DEPARTMENT OF REVENUE**

### **NOTIFICATION**

New Delhi, the 23<sup>rd</sup> May 2003

G.S.R. 431 (E), - In exercise of powers conferred by Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following rules further to amend the Central Sales Tax (Registration and Turnover) Rules, 1957, namely :-

1. Short title and commencement –
  - (1) These Rules may be called the Central Sales Tax (Registration and Turnover) Amendment Rules, 2003.
  - (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Central Sales Tax (Registration and Turnover) Rules, 1957 –
  - (a) in rule 12 -
    - (i) in sub-rule (10) the proviso to clause (a) shall be omitted;
    - (ii) after sub-rule (10) , the following sub-rule shall be inserted, namely :-

“(11) The dealer, selling goods in the course of inter-State trade or commerce to a registered dealer under sub-section (6) or under sub-section (8) of Section 8 or under sub-section (1) of Section 5 of the Central Sales



Tax Act, 1956 read with Section 76A of the Customs Act, 1962 (52 of 1962), shall furnish a declaration for the purpose of sub-section 8 of the said Section 8 in "Form 1" duly countersigned and certified by the Authority specified by the Central Government authorizing the establishment of the unit in the Special Economic Zone (notified under Section 76A of the Customs Act, 1962 (52 of 1962) that the sale of goods is for the purpose of establishing a unit in such zone."

(b) after Form 'H', the following Form shall be inserted, namely :-

.Form I  
[See Section 8 (8) and Rule 12 (11)]

<b>COUNTERFOIL</b>	<b>DUPLICATE</b>	<b>ORIGINAL</b>
The Central Sales Tax (Registration and Turnover) Rules, 1957 Form 1	The Central Sales Tax (Registration and Turnover) Rules, 1957 Form 1	The Central Sales Tax (Registration and Turnover) Rules, 1957 Form 1

Serial No.

Name of Issuing State

Office of issue

SEAL OF THE ISSUING AUTHORITY

Date of Issue

1. (a) Name of the SEZ dealer  
(b) Registration No.           dated  
      (under the Central Sales Tax Act  
      1956) (74 of 1956).  
(c) Registration No.           dated  
      (under the General Sales Tax Act)
2. Full address of place of business
3. (a) Registration No. of the Special  
      Economic Zone dealer issued by  
      Development Commissioner by  
      Special Economic Zone.  
  
      (b) Description of goods approved  
          by the Development Commi-  
          ssioner of Special Economic  
          Zone.
4. Details of the seller :  
      (a) Name of the seller  
      (b) Full address of place of business  
      (c) Registration No.       dated  
          (under Central Sales Tax Act, 1956)

(d) Registration No.        dated  
(under General Sales Tax Act)

5. Details of the goods purchased by  
Special Economic Zone dealer :

Invoice bill/cash    Dated    Amount  
Memo no.

Total

**Certificate - I** - Certified that the goods (the particulars) where of have been specified in this form supplied in pursuance of our purchase order No.        dated        purchased from you as per bill/cash/memo/challan/invoice mentioned above amounting to Rs.        have been used by me/us, in the activities as specified in sub-section (6) of Section 8 of the Central Sales Tax Act. and that the said goods were purchased from you by me/us, and for the purpose of manufacture/ processing/use in or exports from the Special Economic Zone or for development, operation and maintenance of Special Economic Zone.

Certificate-II- It is further certified that non-liability to tax under the Central Sales Tax Act, 1956 in respect of goods referred to in Certificates I have not been claim from any other person and that no other certificate for such non-liability has been issued to any other person in respect of these goods,

Verification :

The above statements are true to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature with date

Name of the person signing the Certificate  
on behalf of the Special Economic Zone dealer  
Status of the person signing the certificate in  
relation to the special Economic Zone dealer.

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- \* to be retained by the Special Economic Zone.
- \*\* to be retained by the seller
- \*\*\* to be furnished to the assessing authority in accordance with the rules framed by the State Government under Section 13."

**ABHAY TRIPATHI**  
**Director (Sales Tax)**

No. 24/2003-S T F. No. 31/72/2002-S T.

#### FOOT NOTE

The Central Sales Tax (Registration and Turnover) Rules, 1957 were Published vide S.R.O. 644, dated the 28th February 1957 and have been subsequently amended by :-

1. S.R.O. 3613, dated the 16th November 1957
2. S.R.O. 896, dated the 23rd September 1958
3. S.R.O. 2817, dated the 4<sup>th</sup> November 1968
4. G.S.R.55 (E), dated the 9<sup>th</sup> February 1973
5. G.S.R.56 (E), dated the 9<sup>th</sup> February 1973
6. G.S.R.519 (E), dated the 13<sup>th</sup> December 1973
7. G.S.R.26 (E), dated the 1<sup>st</sup> February 1974
8. G.S.R.597 (E), dated the 30<sup>th</sup> December 1975
9. G.S.R.962 (E), dated the 30<sup>th</sup> December 1976
10. G.S.R.762 (E), dated the 17<sup>th</sup> December 1977
11. G.S.R.603 (E), dated the 30<sup>th</sup> December 1978
12. G.S.R.640 (E), dated the 23<sup>rd</sup> April 1979
13. G.S.R.264 (E), dated the 1<sup>st</sup> April 1984
14. G.S.R.395 (E), dated the 14<sup>th</sup> April 1987
15. G.S.R.504 (E), dated the 30<sup>th</sup> September 1993
16. G.S.R.483 (E), dated the 7<sup>th</sup> August 1998
17. G.S.R.695 (E), dated the 20<sup>th</sup> November 1998
18. G.S.R.36 (E), dated the 16<sup>th</sup> January 2003

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 4<sup>th</sup> September, 2003**

S.R.O. No. 482/2003 - In exercise of the powers conferred by sub-section (1) of section 5 of the Central Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government, do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.14687-CTA-37/2001(Pt.)-F., dated the 31<sup>st</sup> March, 2001 as amended from time to time, namely :- Septembr, 1992, namely:-

### **AMENDMENTS**

In the Schedule to the said notification, for serial Nos. 8-A and 8-B and the entries against them, the following serial and entries shall be substituted under appropriate column, namely :-

“8 – A.Aviation Turbine Fuel

Four per cent.”

[No.39025-CTA- 7/2003-F.]

By order of the Governor

**P.K. BISWAL**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 1<sup>st</sup> November, 2003**

S.R.O. No. 617/2003 - In exercise of the powers conferred section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) of the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to notification of the Government in the Finance Department No.41374-CTA-64/2004-F., dated 9<sup>th</sup> October, 2000, as amended in the notification of the Government of Orissa, in the Finance Department No. 48455-CTA-64/2000 – F., dated the 21<sup>st</sup> September, 2001 and direct that the same shall be deemed to have come into force with effect from the 1<sup>st</sup> day of August, 2003, namely :-

### **AMENDMENT**

In the said notification, for the figures, word and comma “31<sup>st</sup> July, 2003” appearing in the first paragraph, the figures, word and comma “31<sup>st</sup> March, 2004” shall be substituted.

[No.46941-CTA-31/2003-F.]

By order of the Governor

**K.C PARIJA**  
**Deputy Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 13<sup>th</sup> November, 2003**

S.R.O. No. 638/2003 - In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.14687-CTA-37/2001(Pt)-F., dated the 31st March, 2001 as amended from time to time and directed that the same shall be deemed to have come into force with effect from the 18<sup>th</sup> July, 2003, namely:-

### **AMENDMENT**

In the Schedule to the said notification, for the words "Twenty per cent" appearing in column (3) against serial No. 94, the words "four percent" shall be substituted. for the figures, word and comma "31<sup>st</sup> July, 2003" appearing in the first paragraph, the figures, word and comma "31<sup>st</sup> March, 2004" shall be substituted.

[No.48346-CTA-20/2002-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 5<sup>th</sup> February, 2004**

S.R.O. No. 66/2004 - In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.14687-CTA-37/2001(Pt)-F., dated the 31st March, 2001 as amended from time to time, namely:-

### **AMENDMENT**

In the Schedule of the said notification :-

- (i) for the words "Eight percent" appearing in column (3) against serial No. 15-A the words "four percent" shall be substituted;
- (ii) In serial no 26:-
  - (a) the words and comma "SIM card" appearing in column (2) shall be omitted and
  - (b) for the words "Twelve percent" appearing in column (3) the words "Four percent" shall be substituted;
- (iii) for the words "Twelve percent" appearing in column (3) against serial No.47, the words "Eight percent" shall be substituted;
- (iv) In serial No 123 for the entries appearing in columns (2) and (3) the following entries shall be substituted under appropriate columns, namely :-

"Pen, Ball Pen, Refills and Eraser	:	"Four percent"
------------------------------------	---	----------------
- (v) Serial No. 130 and the entries against it in columns (2) and (3) shall be omitted;
- (vi) after serial No. 152 the following new serial and entries shall be inserted under appropriate columns, namely :-

"152 -A Road tar	:	"Eight per cent" and
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- (vii) after serial No. 163 the following new serial and entries shall be inserted under appropriate columns, namely :-

“163 – A SIM card : Twelve per cent”

[No.5071 - CTA-62/2003-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**



## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 5<sup>th</sup> February, 2004**

S.R.O. No. 67/2004 - In exercise of the powers conferred by sub-section 6 of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.20206 - CTA-14/76-F., dated the 23<sup>rd</sup> April, 1976, as amended from time to time, namely:-

### **AMENDMENT**

In the Schedule of the said notification :-

- (i) after serial No 19-A, the following new serial and entries shall be inserted under appropriate columns, namely :-

(1)	(2)	(3)
"19-B. Leaf plates and cups stitched or pressed".		

- (ii) for the entry appearing in column (2) against serial No.38-A the following entry shall be substituted, namely :-

"Silk worm lying, raw silk, cocoon including tasar cocoon", and

- (iii) after serial No.38-B, the following new serial and entries shall be inserted under appropriate columns, namely :-

(1)	(2)	(3)
"38-BB. Unbranded broomstick".		

[No.5074 - CTA-62/2003-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**

**FINANCE DEPARTMENT**

**NOTIFICATION**

**The 5<sup>th</sup> February, 2004**

**S.R.O. No. 68/2004 -** In exercise of the powers conferred by section 3-B of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.12525 -CTA-62/82-F., dated the 22nd March, 1982, as amended from time to time, namely:-

**AMENDMENT**

In the Schedule of the said notification, for the entry appearing in column (2) against serial No. 1, the following entry shall be substituted, namely :-

"Brooms including broomsticks other than those declared tax free under section 6 of the Act."

[No.5077 - CTA-62/2003-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**

**FINANCE DEPARTMENT**

**NOTIFICATION**

**The 5<sup>th</sup> February, 2004**

**S.R.O. No. 69/2004 -** In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.12528 - CTA-62/82-F., dated the 22nd March, 1982, as amended from time to time, namely:-

**A M E N D M E N T**

In the Schedule of the said notification, for the entry appearing in column (2) against serial No. 1, the following entry shall be substituted, namely :-

"Brooms including broomsticks other than those declared tax free under section 6 of the Act."

[No.5081 - CTA-62/2003-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 5<sup>th</sup> February, 2004**

**S.R.O. No. 70/2004 -** In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.1691 -CTA-37/2001 (pt)-F., dated the 9th January, 2002, as amended from time to time, namely:-

### **AMENDMENT**

In the said notification, after item No.241, the following new item and the entries against it shall be inserted under appropriate columns, namely :-

"241 - A . Road tar".

[No.5084 - CTA-62/2003-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**

## **FINANCE DEPARTMENT**

### **NOTIFICATION**

**The 26<sup>th</sup> February, 2004**

**S.R.O. No. 131/04 -** In exercise of the powers conferred by section 6 of Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No.20206 -CTA-14/76-F., dated the 23rd April, 1976, as amended from time to time, namely:-

### **AMENDMENT**

In the said notification, for serial No.30-F and the entries against it, the following serial and entries shall be substituted under appropriate columns, namely :-

<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
"30-F	Sale of handicraft goods manufactured in the State of Orissa.	(xxxxxxxxxxxxxx)".

[No.7867 - CTA-23/2002-F.]

By order of the Governor

**P.K. Biswal**  
**Under Secretary to Government**

***RELATING TO MISCELANEOUS***

**No.GS.II-27/2003 - 28783/F.,**

**FINANCE DEPARTMENT**

**OFFICE MEMORANDUM**

Bhubaneswar, the 02.07.2003.

Sub : Purchase of Air Ticket through Orissa Tourism Development Corporation.

Orissa Tourism Development Corporation (OTDC), a wholly owned Government undertaking, has been appointed as the authorized travel agent for Indian Airlines/Sahara Airlines. It has been decided that all bookings for Air travel in respect of entitled officers of State Government who travel on duty would be done through the Orissa Tourism Development Corporation Ltd. and not through any other travel agent. Orissa Tourism Development Corporation have agreed to provide a discount of 2% (two percent) on the basic Air fare in respect of tickets that are booked through them.

All Departments of Government and all Public Sector Undertakings shall, therefore, ensure that all Air ticket bookings are done through O.T.D.C. with immediate effect.

**Sd/-  
H.H.Panigrahi,  
JOINT SECRETARY TO GOVERNMENT**

No. 23663 /F  
SG-3/2003

**FINANCE DEPARTMENT**

**OFFICE MEMORANDUM**

Bhubaneswar, dated the 4th June, 2003.

Sub : Criteria and guidelines to be followed for Government guarantees for loans by Public Sector Undertakings/Urban Local Bodies/Co-operative Institutions and Companies etc.- clarification regarding reduction of guarantee and payment of guarantee commission thereon.

The State Government in Finance Department have prescribed the criteria and guidelines to be followed for Government guarantees for loans by Public Sector Undertakings/Urban Local Bodies/Co-operative Institutions and Companies etc. in Resolution No.52214/F, dt.12.11.02. In para-7 of the Resolution, it has been emphasized that "guarantee commission in any case of guarantee shall be recovered on the maximum amount of guarantee sanctioned irrespective of the amount availed or outstanding on 1st April each year till liquidation of the loan".

2. References have been received from some Departments with regard to payment of guarantee commission on the actual amount of loan availed or loan outstanding after repayment made from time to time instead of maximum amount of guarantee sanctioned by Government on the ground that the Government's liability is limited to the outstanding loan only.

3. After careful consideration of the proposals, it is clarified that the borrowing organizations shall pay guarantee commission on the reduced amounts on repayment of the loan from time to time if the financial institution certifies that the loan or a portion of the loan availed on State Government guarantee has been repaid. However, guarantee commission will be calculated on the reduced outstanding guarantee with effect from succeeding 1st day of April. Concurrence of Finance Department for reduction of guarantee shall be obtained by the Administrative Departments on production of proof of payment of up-to-date guarantee commission, letter of the financial institution certifying repayment of the loan and other supporting papers.

**Sd/-**  
**P.K.Mishra,**  
**SPECIAL SECRETARY TO GOVERNMENT**



**FINANCE DEPARTMENT**

**No. 54191 /F Dated 24.12.03**  
**WM-2/2003**

**From**

**Shri P.K.Mishra,  
Special Secretary to Govt.**

**To**

**The Principal Secretary to Govt.,  
Energy Department.**

**Sub : Relaxation of limit for sanction of expenditure towards Rural Electrification works.**

***Ref :- Finance Department circular No.19205(230)/F., dated 29.04.2003***

Sir,

I am directed to say that in relaxation of provisions contained in para - 8 of Finance Department Circular No.19205 (230)/F., dated 29.04.2003. Energy Department are authorized to sanction expenditure and release funds towards Rural Electrification works without referring the proposals to Finance Department subject to the following stipulations.

- 1) The release of funds by the Administrative Department should be in consonance with the progress and completion of work and obtaining Utilization Certificate from the DISTCOs.
- 2) Submission of Utilization Certificates has to be closely monitored by the Administrative Department and Finance Department should be kept informed.
- 3) Total release of funds shall be strictly limited to the budgetary allocation.

Yours faithfully,

**Special Secretary to Govt.**

## FINANCE DEPARTMENT

\*\*\*\*

No.WM-2/2003- 19205(230)/F., Dated 29.04.2003

From

A.K.Tripathy, I.A.S.  
Principal Secretary to Govt.

To

All Principal Secretaries/ Secretaries to Government  
All Heads of Departments

***Sub : Regulation of Expenditure out of the full-fledged Budget for the year 2003-04.***

Sir/Madam,

I am to say that the Administrative Departments have been authorized to incur expenditure during the financial year ending on 31st March, 2004 on the basis of the budget approved by the State Legislature.

Prioritisation  
of  
expenditure

2. In this connection it may kindly be noted that the Plan proposals of the current year have not yet been finalized and approved by the Planning Commission. In view of this outlays provided in the Budget for Plan schemes may undergo change on the basis of the approval to be accorded by the Planning Commission after discussion with the State Government. Outlays on Schemes having a component of external assistance or earmarked central assistance may also undergo revision depending on actual progress. Higher outlays towards state share may have to be provided on certain CSP schemes out of the State Govt.'s own resources. Expenditure on plan schemes will have to be regulated so that the adjustment proposals that may arise owing to the above reasons can be accommodated during the course of the year. It is also necessary in view of constraint of resources, and of the competing demands on scarce resources, to avoid any wasteful expenditure and conserve resources for directing their use to maximize productivity. There is, therefore, an urgent need to prioritize expenditure and release funds for the work component of various schemes in the following order :-

- i) Externally Aided Projects under State Plan
- ii) RIDF projects under State Plan
- iii) PMGY and other earmarked schemes of State Plan like ACA for KBK, AIBP, Slum Development etc.
- iv) CSP & CP Schemes
- v) Modernisation of State Police Force under Non-Plan
- vi) Schemes funded through grants/awards of Eleventh Finance Commission.
- vii) Relief expenditure

Economy in Non-Salary items & RCM	3. Steps should be taken to cut down expenditure under units viz, O.E./ RCM/ OC/ Telephone/ POL/ Electricity charges etc. in view of the resource constraint and the allotments under these units should be restricted to the barest necessity.
Monitoring of utilization Certificate of Central assistance	4. <b>The Secretaries of the Administrative Deptts. should monitor submission of utilization certificate/ reimbursement claims for obtaining central assistance and loan assistance under EAPs and RIDF/AIBP respectively so that liquidity can be maintained in the State Govt. account and funds received can be recycled to obtain further assistance.</b> Similar vigilance is also required to be maintained in respect of Central Plan and Centrally Sponsored Plan Schemes and release of central assistance should be vigorously pursued. <b>In each month the release of Central Assistance and the progress of utilization shall be reviewed by the Secretaries of the Administrative Departments and all proposals for release of fund under CP &amp; CSP shall invariably indicate the result of such review. A copy of such review report shall be furnished to Finance Department in Plan Finance Branch by 10th of each succeeding month.</b>
Expenditure to be evenly paced	5. The difficult ways & means position of the State Government also warrants that the flow of expenditure should be evenly paced and commensurate with the revenue receipts.  6. The Administrative Deptts., while sanctioning expenditure out of the Budgetary provisions should, therefore, observe the following guidelines meticulously.
Release of fund be guided by stipulations of F.D. OM dt.14.03.2001	(i) All proposals for sanctions relating to creation of new posts/filling up of vacant post and purchase of vehicles should be referred to the Finance Deptt. for concurrence after they have been personally scrutinized by the Secretary. Similarly proposals for procurement of machineries and equipment exceeding Rs.10.00 lakh in value, should be referred to the Finance Department for concurrence. However, the stipulations under items 2,3,4,11 & 14 of F.D. OM No.10954/F., dt.14.03.2001 on austerity measures will be followed by the Administrative Departments while referring the above proposal to Finance Deptt.
Release to PSUs	(ii) Budgetary support to public sector undertakings in shape of share capital or loan has to be project/programme specific. For sanction of expenditure from these provisions, prior concurrence of Finance Deptt. will be necessary. The Administrative Department should place specific project proposals before the Project Approval Committee (P.A.C.) and refer the proposals for sanction of expenditure for concurrence of the Finance Department supported by the decision of the PAC. While referring the file to the Finance Department, the Administrative Department should invariably indicate the outstanding dues, if any, recoverable from the public sector undertaking and the total amount of share capital investment made and loan advanced to the PSU. <u>If any of the institutions/ organizations do not repay the loan or service the loan, no further release in shape of loan or share capital should be proposed and made.</u>
Release to Co-operatives	(iii) Similarly sanction of budgetary support to cooperative institutions in shape of share capital or loan has to be project/programme specific. For sanction of these

provisions, prior approval of the Empowered Committee is necessary. The Administrative Deptt. shall sanction expenditure within the budgetary limits only with the prior concurrence of the Finance Deptt. Proposal for concurrence of the Finance Deptt. should be supported by the decision of the Empowered Committee. In cases where the institutions do not service the loan regularly, further release of loan or share capital will not be made.

<b>Release of Grant-in-aid and Subsidy to PSUs &amp; Cooperatives</b>	(iv) Sanction of subsidy (including managerial subsidy), grant-in-aid in favour of the public sector undertakings and cooperative organizations as well as food subsidy in favour of the Orissa State Civil Supplies Corporation shall be made after adjustment of outstanding Government dues including Guarantee Fees and will require prior concurrence of the Finance Department if the amount proposed for sanction exceeds Rs.25.00 lakh. The proposal for release referred to Finance Department must invariably accompany the progress of utilization and balance fund at hand.
<b>Release of Grant-in-aid and scholarship</b>	(v) Grant-in-aid to Universities/ Engineering Colleges and other Educational institutions, which are regularly in receipt of grant-in-aid from Government, shall be sanctioned on quarterly/monthly basis by the concerned Administrative Department without reference to the Finance Department subject to abolition of 50% of the base level vacant posts as on 01.04.2001 and compliance in terms of FD OM dt.14.03.2001. Pre-matric and post-matric scholarship for SC & ST students may be sanctioned subject to budgetary limit. However, before sanction the Administrative Department should insist upon utilization certificate/expenditure statement in respect of grant-in-aid/ subsidy released up to 31.03.2003. In all cases of sanction of grant-in-aid/subsidy, it should be ensured that the amount sanctioned does not exceed the provision authorized by the Legislature. While sanctioning Grant-in-Aid or subsidy for the last quarter ending on 31.03.2004, the Administrative Deptt. should ensure that utilization certificate for quarter ending 30.09.2003 has been received.
<b>Release in suitable instalments</b>	(vi) All other sanction of funds under Non-plan and State plan schemes should be made by the Administrative Departments in suitable instalments (monthly, bi-monthly or quarterly, as it may suit the specific schemes/projects) not exceeding Rs.25.00 lakhs at a time, and prior concurrence of the Finance Department would not be necessary in such cases. While sanctioning expenditure and communicating allotment the stipulations made in F.D. OM No.10954/F., Dt.14.03.2001 (relating to austerity measures) should be scrupulously followed.
<b>Release of fund under CP &amp; CSP</b>	7. The Administrative Department are also authorized to sanction funds in respect of Central Plan and Centrally Sponsored Plan Schemes to the extent of assistance already received from Government of India in respect of the schemes and projects; but in no case the sanction will exceed the limit authorized by the Legislature. They are also authorized to sanction matching state share under the Centrally Sponsored Plan Schemes commensurate with the quantum of central assistance received. In case advance sanction of State matching share or central share pending receipt of central assistance is deemed absolutely necessary, the Administrative Department will have to obtain prior concurrence of the Finance Department in case of non-salary items only with full justifications. The salary

component of continuing schemes may be sanctioned in anticipation of receipt of central assistance.

<b>Limit of sanction by Admn. Deptt.</b>	<p>8. Any sanction exceeding Rs.25.00 lakhs whether under Non-Plan, State-Plan, Central Plan or Centrally Sponsored Plan Schemes shall be made with the prior concurrence of Finance Department except those mentioned in para 10,11,12,13 &amp; 14 Administrative Departments should ensure to indicate the UOR No. and date relating to concurrence of Finance Department in the sanction order No. bill exceeding Rs.25.00 lakhs shall be entertained by Treasury/Special Treasury/Sub-Treasury Officers <u>without the concurrence of Finance Department excepting those specified in para : 10,11,12,13 and 14 below.</u></p>
<b>Achievement of financial &amp; physical target</b>	<p>9. While furnishing proposals for sanction of expenditure under any Non-Plan/ State Plan/ Central Plan/ Centrally Sponsored Plan Schemes to Finance Deptt., the Administrative Departments should indicate the financial outlay and physical programme content of the schemes, the physical targets fixed for the year and achievements during the previous year under the respective schemes in the enclosed proforma in Annexure-I.</p>
<b>Release of fund under KBK, EFC grant, EAPs &amp; NOAP &amp; SOAP etc.</b>	<p>10. The restrictions in para - 8 will not apply to sanction of funds for expenditure on account of Relief and Special House Building Advance, Eleventh Finance Commission grants/awards, ACA for KBK ACA for EAPs and SOAP, ODP &amp; NOAP. Release of funds for schemes funded out of ACA for KBK and Eleventh Finance Commission Award, ACA for EAPs and SOAP, ODP &amp; NOAP will be regulated by the provisions of para 11,12,13 and 14 respectively.</p> <p>11. Budgetary provision made for different schemes in KBK districts out of ACA for KBK will continue to be guided by the following discipline -</p> <p>(a) That Budgetary Provision made for different schemes in the KBK districts only out of ACA under State Plan ear-marked by the P &amp; C Deptt. can be released by the Secretary of the concerned Department with concurrence of the Financial Advisor/ Asst. Financial Advisor of the Department, as the case may be, without referring the file to Finance Department.</p> <p>(b) While releasing the fund for the schemes implemented in KBK districts out of the ACA under State Plan, the Administrative Department shall ensure the compliance of the following stipulations :-</p> <ol style="list-style-type: none"> <li>The fund may be released in suitable instalments depending on the progress of work and utilization of funds allotted earlier for the programme.</li> <li>Drawal of fund from Treasury required for utilization shall not remain idle for more than 15 days (except in case of L.C.), without enjoinderment of responsibility.</li> <li>The total release of fund shall be strictly limited to the budgetary allocation and under no circumstances the release will be beyond budgetary allocation, which will be construed as misconduct and dereliction of duty for the officers concerned since it is an unauthorized act, who shall be liable for disciplinary action under the provision of OCS (CC &amp; A) Rules, 1962.</li> </ol>

- iv) In case of utilization of fund by the Engineering Department through Letter of Credit, specific requisition shall be made to Finance Department in the name cover of "Sri D.K.Jena, Under Secretary indicating on the top of the requisition letter" for KBK districts in bold letters. The L.C. shall be released by Finance Department within 10 days from the date of receipt of the requisition and the L.C. so issued shall remain valid upto 90 days from the date of issue.
- v) The requisition of L.Cs for other programmes should not be mingled up with the projects or release for KBK district.
- vi) While releasing fund by the Secretary of the Deptt., he/she must be satisfied that the fund released earlier has been utilized or likely to be utilized within a period not exceeding 15 days (except in case of L.C.).
- vii) In case fund released remains idle for more than 15 days, concerned Secretary of the Department will personally responsible for such financial indiscipline and responsibility be fixed on derelicting officers.
- viii) Normal prescribed procedures for purchase/ tender etc. should be followed by the Administrative Department/ Executive Agency as per guidelines or / and Government orders from time to time.

Release of  
fund under  
EFC

12. Budget provision for implementation of programmes under upgradation of administration and special problem recommended by E.F.C. should be released by the Administrative Deptt. with the concurrence of the Financial Advisor/ Asst. Financial Advisor, as the case may be, without referring to the Finance Deptt. This should be released in two instalments as indicated below :

- a) 1st instalment by 30.09.2003
- b) 2nd instalment by 31.12.2003

Where the funds for execution for the work is required through Letter of Credit (LC) the concerned executing agency shall file a separate requisition to the Finance Deptt. in the name cover of Sri D.K.Jena, Under Secretary in charge of Ways & Means Branch indicating the amount to be spent within 90 days from the date of requisition. L.C. shall be released by Finance Deptt. within 7 days from the date of receipt of requisition. The LC so issued shall remain valid till the end of the financial year or for 90 days from the date of issue, whichever is earlier. The requisition for L.C. for EFC grant should not be clubbed with any other entitlement and the requisition letter must be superscribed "EFC AWARD-URGENT" in bold capital letters.

Externally  
Aided Project

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

- a) The limit of sanction of expenditure whether as loan or grant-in-aid to implementing agencies by the Administrative Deptts. contemplated shall not be applicable.
- b) On receipt of Additional Central Assistance from the Govt. of India (on the basis of the reimbursement claims submitted), the Administrative Department will release funds to the implementing agencies to the extent of ACA released.

- c) In case of Orissa Power Sector Restructuring Project, while on lending the ACA released to GRIDCO and Distribution Companies, the Energy Department will proportionately recover the interest and principal due on the amount already passed on, in the event of default. The order conveying the sanction of loan as aforesaid should conform to the standard format and terms and conditions fixed by Finance Department from time to time.
- d) In case of the Externally Aided Projects of the Engineering Departments whose expenditure are regulated through Letter of Credit the existing procedure will continue. However, the Controlling Officers should separately furnish requisition on monthly basis to Finance Department for authorization of Letter of Credit in respect of each EAP viz, OWRCP, JBIC etc. indicating the amount required reimbursement claim submitted against previous authorization as well as ACA received.
- e) In spite of the aforesaid mechanism for expeditious release of funds, **if there is delay in the pace of implementation of any Externally Aided Projects, the matter will be seriously viewed** and necessary disciplinary action shall be initiated against the officers responsible for execution of the project.

**Release of funds under SOAP, ODP & NOAP**

14. Release of funds under SOAP, ODP and NOAP schemes operated by Women and Child Development Department will be made as per the following guidelines. -

- a) Funds may be released in suitable (monthly/bi-monthly/ quarterly) by the Administrative Department.
- b) While releasing funds for a month; the Administrative Department should ensure that funds released earlier has been utilized in full and necessary utilization certificates have been obtained.
- c) The total release of funds shall be strictly limited to the budgetary allocation vis-à-vis actual existing number of beneficiaries.

**Allotment for Salary**

15. To avoid excess drawal, allotment for salary should be watched at the level of Administrative Departments/Controlling Officers/ DDOs and Treasuries. Salary allotment should be released at a time under Non-Plan and State Plan. In case of continuing Central Plan and Centrally Sponsored Plan schemes, salary allotment can be issued for six months at a time in anticipation of receipt of Central Assistance till December, 2003 and last quarter release shall be subject to receipt of funds from Government of India and allotment under Non-Salary shall be regulated depending on the release of Central Assistance.

The current salary should be paid first and arrear salary should be paid after approval of the Controlling Officer as defined in Rule (2) (ix) of OGFR – Volume I and concurrence of Finance may be obtained depending on the budget provision where the arrear claims exceed Rs.50,000/- and is more than one year old. No surrender level shall be drawn without specific allotment for the purpose with prior approval of Finance Department.

**Unauthorised parking of Govt. money**

16. Provisions under SR – 242 of OTC Vol. I stipulates that money should not be drawn from the Treasury unless it is required for immediate disbursement. It is

however, observed that some of the DDOs/Controlling Officers are drawing funds from the Treasury/ PL Account and depositing in various Banks or keeping funds un-utilised in form of cash, Bank Draft, DCR etc. This sort of drawal and retention of money outside the State Government Account is clear violation of Rule 5 of OGFR Vol. I and SR – 242 of OTC Vol. I. This affects the ways and means position of the State Government. Any withdrawal of funds by the DDOs and parking them outside the Government account, shall be seriously viewed. The Administrative Department may issue instructions to all the DDOs accordingly and ensure that no Government money is kept outside the Government account by any DDO under their administrative control. If in future such unauthorized 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.

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

Yours faithfully,

**PRINCIPAL SECRETARY TO GOVT.**



**Statement showing Physical/Financial progress under different Non-Plan/  
State Plan/ Centrally Sponsored Plan Schemes during the year 2003-04 of  
\_\_\_\_\_ Department.**

- 1) Name of the Scheme \_\_\_\_\_
- 2) Whether Non-Plan/State Plan/Central Plan/Centrally Sponsored Plan  
\_\_\_\_\_
- 3) Budget provision for the scheme during the year \_\_\_\_\_
- 4) Amount Sanctioned so far :
  - a) State Share \_\_\_\_\_
  - b) Central Share (CP & CSP) \_\_\_\_\_
- 5) Expenditure incurred so far :
  - a) Salary & Wages \_\_\_\_\_
  - b) Works/other component \_\_\_\_\_
- 6) Physical progress made :
  - a) Target \_\_\_\_\_
  - b) Achievement \_\_\_\_\_
- 7) Achievement in previous year : \_\_\_\_\_
- 8) In case of Centrally Sponsored Plan :
  - a) Amount released as Central share \_\_\_\_\_
  - b) State share released \_\_\_\_\_
- 9) In case of Central Plan :
  - a) Central assistance received \_\_\_\_\_
  - b) Corresponding release by Govt. of Orissa \_\_\_\_\_
- 10) Remarks \_\_\_\_\_

**Financial Advisor/  
Asst. Financial Advisor,  
\_\_\_\_\_ Deptt.**

## **FINANCE DEPARTMENT**

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**No. IF (A)4/2003 15811 /F., dated 04.04.2003**

**From**

**Shri P.K.Mishra, I.A & A.S.  
Director Institutional Finance &  
Special Secretary to Government**

**To**

**The Chief General Manager,  
National Bank for Agriculture & Rural Development, Bhubaneswar**

**Sub : Measures for strengthening the financial viability and increasing efficiency of RRBs operating in the State.**

**Sir,**

I am directed to say that despite adverse financial situation at present encountered by the State, the State Government has provided their share of re-capitalisation assistance to six of the eight RRBs operating in the State in full and also trying to pay the balance share capital assistance in favour of rest of the two RRBs namely, Cuttack and Puri. But State Government is very much concerned on the performance of these six RRBs those have received full re-capitalisation assistance as they are far from acquiring financial viability to help in upliftment of rural economy except Dhenkanal Gramya Bank. The accumulative losses of 8 of the 9 RRBs are in the rise and are matters of great concern. The RRBs namely, Bolangir, Cuttack have crossed Rs.100.00 crore of cumulative losses being within top ten among the loss making RRBs in the country.

2. On the above back-drop, after careful consideration, the following measures are suggested to be adopted by all the RRBs operating in the State for improving their financial viability and performance in order to enable them to play vital role in uplifting rural economy of the State :-

- a) With a view to ensure staff accountability and better performance, all the RRBs need to take expeditious steps for formation of Special Review Committee and regularly review the performance of the employees after they have crossed the prescribed age limit as provided in their respective Service Regulations.
- b) As a measure of austerity, the State Government have postponed the benefit of LTC/LFC to their employees. Since almost all the employees belong to the undivided Districts of their jurisdiction, the present facility of availing LTC/LFC on all India basis may be limited within State of Orissa/Home town of the employees w.e.f.1<sup>st</sup> April 2003 as a measure of austerity.
- c) It has come to the notice of State Government that most of the employees of RRBs are not staying in their Headquarters which hampers not only the routine works of the RRB but also affects the overall banking transactions. With a view to address this situation, it is suggested that all

RRBs should take effective steps to ensure stay of the employees in the Bank headquarters. As a first step towards this, the Headquarter address in detail from all employees with their signature should be procured within a fortnight and the correctness of the same should be intermittently checked by their Vigilance Department. Any of the employees found guilty of not staying in the headquarters as per the address given by him, not only his House Rent Allowance should be discontinued but also the amount he received from the day of his posting should be recovered as well as he may be subjected to disciplinary action by drawing Departmental Proceedings against him.

- d) The State Government as a measure of austerity have suspended the Surrender Leave facility given to the employees until financial situation improves. The same should be made applicable to the employees of the RRBs of the State.

Accordingly, all the RRBs may be suitably instructed to adopt the above measures immediately from the beginning of the financial year, 2003-04 and onwards.

**Yours faithfully,**

**Director, Institutional Finance &  
Special Secretary to Government.**

**FINANCE DEPARTMENT**

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No. IF (A)-33/2003/ 18671 (405) /F., Dt. 25.04.2003

From

Shri P.K.Mishra,  
Special Secretary to Government.

To

All the Secretaries of Government Departments,  
Heads of Department,  
Chairman-cum-Managing Director of Public Sector  
Undertakings/ Agencies,  
District Collectors,  
Project Directors, DRDAs.

***Sub : Deposit of Government Funds with Regional Rural Banks in the State of Orissa.***

Sir,

I am directed to invite a reference to this Department letter No. IF (A) 170/91- 4523 (65) dt.06.12.1991 in your address (copy enclosed) and to enclose herewith a copy of the letter No. Fno.7(2)/2003-RRB dt.02.04.2003 of the Under Secretary to Government of India, Ministry of Finance, Department of Economic Affairs (Banking Division), New Delhi on the captioned subject the contents of which are self-explanatory.

2. It has been observed that Departments, PSUs and Agencies have not been depositing their surplus funds with R.R.Bs even through instructions have been issued on earlier occasions by Finance Department in this regard.

3. In this context it may be reiterated that the Regional Rural Banks (Gramya Banks) have been established through out the country for developing the rural economy by lending funds for the growth of agriculture, trade, commerce and cottage industries and other productive activities ancillary and incidental to agriculture in rural areas. These Banks lend only to priority sectors and Government sponsored programmes. The State Government has 15% share in each of the R.R.Bs operating in the state and 2 official nominees of the state Government are members in the Board of Directors of such banks.

4. As such it is desirable that a portion of surplus funds of the PSUs and Development Agencies are deposited with the R.R.Bs in order to enable the R.R.Bs to participate in poverty alleviation programmes of the Government in a big way.

5. It is, therefore, requested that necessary arrangements may be made to keep your surplus funds to the extent possible with the R.R.Bs operating in your area to improve their financial position.

Yours faithfully,

**Director, Institutional Finance &  
Special Secretary to Government**

**FINANCE DEPARTMENT**

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**No. PCC-18/98 (Pt-I) 17674 (230) /F., Dt. 19.04.2003**

**To**

**All the Departments of Government,**  
**All Heads of Department,**

**Sub : Clarification on O.R.S.P. Rules, 1998.**

The undersigned is directed to say that the mode of payment of arrears upto 31.03.1998 and current dues w.e.f.01.04.1998 has been prescribed under Rule 12 of the Orissa Revised Scales of Pay Rules 1998 notified on 03.06.1998. After expiry of five years from 01.04.1998 doubt has been raised in different quarters regarding drawal of the arrears credited into G.P.G. account after the lock in period.

After careful consideration of the provision of Rule, 12 of O.R.S.P. Rules, 1998, Government have been pleased to issue the following clarification for guidance of all concerned.

2. (i) The arrear dues from 01.01.1996 to 31.03.2003 on account of revision of pay had been credited to G.P.F. account with a lock in period of five years counted from the month of actual drawal and credit of such arrear dues. This amount shall not be taken into account for sanction of G.P.F. advance before completion of five years from the date of actual drawal.

(ii) The arrear of fifty percent differential pay arising out of pay fixation from 01.04.1998 to 31.03.2003 shall not be counted while considering the sanction of advance and part final withdrawal from G.P.F. before completion of five year from the date of drawal & credit.

(iii) The differential revised pay would continue to be credited to the G.P.F. account of the concerned employees after 31.03.2003 without any lock in period beyond 31.03.2003.

**Additional Secretary to Government**

No. PCC-52/2002 (Pt-III) 23598 /F.,

**FINANCE DEPARTMENT**

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**RESOLUTION**

Bhubaneswar, dated the 3<sup>rd</sup> June, 2003

The Members of the Orissa Superior Judicial Service (S.B.) have been allowed to draw pay in the revised scales of pay, 1997 as applicable to the Members of I.A.S. with effect from 01.01.1996 vide Resolution of the Government of Orissa in the Home Department No.6313/HS dt.05.02.1998 Further, the revised scales of pay for State Government employees were notified by the Government in Finance Department Resolution No.18231/F dt.17.04.1998 read with Notification No.24263/F dt.03.06.1998 of Government in that Department giving effect to it from 01.01.1996. Officers belonging to the Orissa Judicial Service of different grades as mentioned below have accordingly been granted revised scales of pay w.e.f. 01.01.1996 under the Orissa Revised Scales of Pay Rules, 1998 as per the aforesaid Resolution and notification of Government of Orissa in Finance Department.

- (i) Orissa Superior Judicial Service (Junior Branch)  
(Chief Judicial Magistrate)
- (ii) Orissa Judicial Service Class - I  
(Civil Judges, Senior Division)
- (iii) Orissa Judicial Service, Class - I (Junior)  
Sub-divisional Judicial Magistrates  
And  
Civil Judge (Junior Division)
- (iv) Orissa Judicial Service, Class-II  
(Judicial Magistrate)

2. Pursuant to the direction contained in the review judgment reported in (1993) 4SCC 288 - All India Judges Association Versus Union of India, on 21.03.1996, Government of India, by a Resolution, constitute the 1st National Judiciary Pay Commission under the Chairmanship of Justice K.J.Shetty. The said Shetty Commission submitted its report on 11.11.1999. Hon'ble Apex Court, in their order dt.21.03.2002, have directed the implementation of the recommendation of the Shetty Commission with regard to revised scale of pay, other benefits and establishment of new courts etc. However, in a subsequent judgment dated 25.11.2002 the Hon'ble Supreme Court has observed that keeping the direction of the of the enhancement of Judges strength aside, so far as the implementation of the higher pay-scale of the officers of subordinate judiciary is concerned, the same must be given effect to on or before 1st April, 2003 and for that purpose necessary budgetary provision can be made in the budget of the respective States as well as that of the Union. The State Government had filed an Interlocutory application on 31.03.2003 before the Hon'ble Supreme Court of India seeking for clarification/modification of the direction contained in the judgment dated 21.03.2002/order dated 25.11.2002. However, the Interlocutory application bearing

No.129 filed by Government of Orissa on 31.03.2003 has been rejected by the Apex Court in their order dated 09.05.2003. The Hon'ble Supreme Court have further directed the State Government to file an affidavit indicating therein the manner in which the pay scales as recommended by the Shetty Commission shall be implemented.

3. In view of the circumstances indicated above, State Government have therefore, decided to implement the revised scale of pay recommended by the Shetty Commission for the Judicial Officer of the Subordinate Judiciary in the State of Orissa as outlined in the subsequent paragraphs.

#### 4. **Revised Scales of Pay**

The revised scales of pay for Judicial Officers of the Subordinate Judiciary as recommended by Shetty Commission would be as indicated below -

<b>Name of the Judiciary Post in the State</b>	<b>Revised Scales of pay as recommended by the 1st National Judiciary pay Commission</b>
<b>(1)</b>	<b>(2)</b>
Civil Judge (Jr. Division)	<b>9000-250-10750-300-13150-350-14550</b>
Civil Judge (Sr.Division)	<b>12850-300-13150-350-15950-400-17550</b>
District Judge (Entry Level)	<b>16750-400-19150-450-20500</b>
District Judge (Selection Grade)	<b>18750-400-19150-450-21650-500-22850</b>
District Judge (Supertime Scale)	<b>22850-500-24850</b>

#### 5. **Effective Date.**

The new scales of pay recommended by the Commission as indicated in para-4 shall be deemed to have come into force w.e.f. 01.01.1996. However, the monetary benefit arising out of revision of pay scale shall be payable w.e.f.01.07.1996.

#### 6. **Principal of Pay Fixation.**

The Commission has recommended that pay fixation will be on the basis of 10% enhancement over the basic pay as on 01.01.1996. It has also recommended that D.A. be merged upto 01.01.1996 i.e. upto 1510 AICPI points. Further the entire interim relief component shall also be subsumed in the new scale.

In the fixation of pay in the revised scales of pay for the State Government employees w.e.f. 01.01.1996 the D.A. and interim relief payable upto 01.01.1996 have already been taken into account along with 40% of the pre-revised basic pay as on 01.01.1996. Since the Judicial officers of the State have come over to the revised scale of pay w.e.f. 01.01.1996, the pay in the revised scale of pay w.e.f.01.01.1996 would be computed in the following manner, namely :-

- (i) An amount representing 10% of the basic pay in the existing revised scale as on 01.01.1996 shall be added to the basic pay as on 01.01.1996 for arriving at the emoluments as on 01.07.1996 for the purpose of pay fixation w.e.f. 01.07.1996.
- (ii) After such addition to the existing basic pay, the pay shall be fixed in the revised scale in the following manner w.e.f. 01.07.1996 :-
  - (a) if the aggregate of the present basic pay as so computed vide (i) above is less than the minimum of the revised scale, then, it shall be at the minimum of the revised scale;
  - (b) if the aggregate of the present basic pay so computed vide (i) above corresponds to a stage in the revised scale, then, it shall be at that stage of the revised scale;
  - (c) if the aggregate of the present basic pay so computed vide (i) above is intermediate between two stages in the revised scale, then, it shall be at the higher of the two states; and
  - (d) if the aggregate of the present basic pay so computed vide (i) above is more than the maximum of the revised scale, then, it shall be at the maximum of the revised scale and the difference, if any, shall be treated as personal pay.

#### **7. Applicability of Pay Fixation.**

The principle of pay fixation as outlined in para-6 is applicable to those judicial officers who were already in service as on 01.07.1996. The pay in the revised scale in respect of judicial officers who have joined on or after 01.07.1996 will be fixed in the minimum of the revised scale applicable to the post with effect from the date of joining.

#### **8. Date of next Increment in the Revised Scale of Pay.**

- (a) The next increment of an Officer in the revised scale shall be granted on the date he would have drawn the increment, had he continued in the existing scale.
- (b) If an Officer draws his next increment in the revised scale under clause (a) above and thereby becomes eligible for higher pay than his senior whose next increment falls due at a later date, then, the pay of such senior shall be re-fixed equal to the pay of the junior from the date on which the junior becomes entitled to higher pay. In cases where the pay of an Officer is stepped up in terms of clause (b) above, the next increment shall be granted after completing requisite qualifying service, i.e., one year.

9. According to para-6 of the Finance Department Resolution No.18231/F. dt.17.04.1998 stagnation increment would be admissible to the State Government employees in revised scale of pay, the maximum of whose pay scale does not exceed Rs.18,300 at the rate equal to the last increment in the respective pay scales, at intervals of every two years after reaching the maximum of the pay scales. Three such increments shall be allowed and be treated as personal pay. An employee against whom any disciplinary proceeding is pending will, however, have



to await the result thereof, before being considered for grant of this benefit. However, stagnation increment wherever admissible shall be sanctioned only with the approval of the Finance Department as clarified in Memo No.CS-I-2/2002-38221 (230)/F., dated 13th August, 2002 of Finance Department. Those provisions and stipulations will also be mutatis mutandis applicable to the Judicial Officers of Subordinate Judiciary.

#### 10. **Assured Career Progression (ACP)**

In order to afford reasonable opportunity to all the Judicial Officers in the grade of Civil Judge (Junior Division) and Civil Judge (Senior Division), two Assured Career Progressing Scales (ACPSs) as indicated below would be admissible :-

Sl. No.	Category of Judicial Officers	Revised Scales of pay applicable w.e.f. 01.07.1996	1st Stage of Career Progression Scale	2nd Stage of Career Progression Scale
1.	Civil Judge (Junior Division)	9000-250-10750-300-13150-350-14550	10750-300-13150-350-14900  After 5 years of continuous service from the date of entry as Civil Judge (Jr. Division)	12850-300-13150-350-15950-400-17550 After completion of another 5 years of continuous service as Civil Judge (Jr. Division)
2.	Civil Judge (Senior Division)	12850-300-13150-350-15950-400-17550	14200-350-15950-400-18350  After 5 years of continuous service Civil Judge (Sr. Division)	16750-400-19150-450-20500 After completion of another 5 years of continuous service as Civil Judge (Sr. Division)

The conferment of benefits by way of ACPSSs should not be automatic but on the appraisal of their work and performance by a Committee of Senior Judges of the High Court constituted for the purpose.

Further, the financial upgradation through ACPSSs should not be provided to those who have declined regular promotion on any personal ground.

If a Officer in the cadre of Civil Judge (Junior Division) or Civil Judge (Senior Division), who has been provided the ACPSSs, refuses functional promotion to the higher cadre in his turn of seniority and merit, he shall be reverted to the original pay scale.

The benefit of the career progression as indicated above will be admissible only prospectively from the date of issue of this Resolution.

**11. Dearness Allowance.**

The Shetty Commission has recommended that the same D.A. formula as being adopted at Centre be followed even in the case of judicial officers of all States/Union Territories. At present, the rate of D.A. sanctioned by the Central Government for their employees from time to time is being adopted for the officers off All India Service working in the affairs of State Government Orissa Superior judicial Service (Sr.Br.) and also the State Government employees. Hence, the D.A. sanctioned from time to time for All India Service Officers and State Government employees will be applicable to the judicial officers of Sub-ordinate Judicial Service in the State.

**12. Competent Authority for Checking the pay fixation Statement.**

The pay fixation statement in the form as appended hereto as the Annexure in respect of Officers shall be prepared by the next higher authority who sanctions their normal increments.

The pay fixation statement shall be checked by the Financial Advisor of Home Department and Law Department as the case may be.

**13. Mode of Payment**

- (i) The differential Pay, D.A., etc., after the pay fixation in the revised scale, would be paid in cash for the month of April, 2003 and onwards.
- (ii) The differential arrears of Pay, D.A., etc. from 01.07.1996 to 31.03.2003 would be impounded to the G.P.F. account of the concerned Officers in one or more number of installments, depending on the availability of the funds allotted. Furthermore, the payment by credit or otherwise should be spread over between the years 1st July, 1996 to 30th June, 2002 so as to minimize the income-tax liability which may be payable thereon. The differential amount due for credit to G.P.F. account would be determined after deducting the income tax payable on such arrear pay and allowances. The arrear differential of Pay & D.A. from 01.07.1996 to 31.03.2003 to be impounded to GPF account will have a lock-in-period of five years from the date of credit into the GPF account or till the date of retirement of concerned Officers, whichever is earlier.
- (iii) In respect of those who, in the mean time, have retired or died before retirement would be paid the entire differential amount from 01.07.1996 in cash. Further, those who are due to retire by 31.03.2004 may also be paid in cash towards their differential pay and allowances from 01.07.1996.

- (iv) The above mentioned arrears will be subject to adjustment of the arrears already paid with reference to the pay scales given with effect from 01.01.1996 as Interim Relief.

**14. Excess Payment**

For this purpose every Judicial Officer while receiving salary in the revised scale will be required to give an undertaking to the drawing and disbursing officer in writing to the effect that any excess payment that may be found to have been made as a result of fixation of pay in the revised scale will be refunded by him/her to the Government either by way of adjustment against future payments or otherwise.

**15. Interpretation and Power to Remove Anomalies**

If any question arises relating to the interpretation of these provisions for removal of anomalies, omissions, difficulties, printing and clerical errors, all such matters shall be referred to Home Department and Law Department, as the case may be, who in turn would seek clarification from Finance Department.

16. This issues with the concurrence of Law Department vide their U.O.R. No.890L, dated 02.06.2003 and Home Department, vide their U.O.R. No.3730/SH, dated 03.06.2003.

**ORDER :** Ordered that the Resolution be published in an extraordinary issue of Orissa Gazette and copies forwarded to Registrar, Orissa High Court, Cuttack/ All Departments of Government/ Heads of Department/ Accountant General (Audit)/ Account General (A & E), Orissa, Bhubaneswar/ Deputy Accountant General, Orissa, Puri.

**By order of the Governor,**

**(A.K.Tripathy)**  
**Principal Secretary to Govt.**

**ANNEXURE****Form of Fixation of Pay of Judicial Officers of the Subordinate Judiciary.**

1.		Department/Office	:-
2.		Name and Designation	:-
3.		Post held	:-
4.		Nature of Post/Appointment	:-
	(a)	Permanent or Temporary	:-
	(b)	Substantive or Officiating	:-
5.		Existing revised scale of Pay enjoyed by the Officer w.e.f.01.01.1996	:-
6.		Revised Scale of Pay as recommended by the Shetty Commission	:-
7.	(i)	Basic Pay as on 01.01.1996 in the existing revised scales of pay	:-
	(ii)	Add 10% of the Basic Pay as on 01.1.1996 in the existing revised scales of pay	:-
	(iii)	Total emoluments as on 01.01.1996 (i+ii)	:-
8.		Initial pay to be fixed in the revised scale recommended by the Shetty Commission	:-
	(i)	At the minimum if total amount indicated at 7 (iii) is less than the minimum of the revised scale	:-
	(ii)	At the stage of revised scale equal to the amount Indicated at 7 (iii) or if there is no such stage the stage next above	:-
	(iii)	At the maximum if total amount indicated at 7 (iii) is more than the maximum of the revises scale	:-
9.		Pay finally fixed in the Revised Scale	:-
10.		Date of fixation of Pay in the Revised Scale	:-
11.		Date of increment in the existing revised scale	:-
12.		Dare of next increment in the Revised Scale	:-

**Signature of the Checking Authority  
(Financial Advisor of Home/Law Department)**

**Competent Authority  
(The next higher authority  
who sanctions the normal  
increment)**

## FINANCE DEPARTMENT

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Memo No. 26347 (230)/F.,  
PCC- 18/98 (Pt.-I)

Bhubaneswar,  
Dated, the 12<sup>th</sup> June, 2005

To

**The All Department of Government**  
**All Heads of Department**

**Sub: -Relaxation regarding drawl of differential revised pay for the State Government employees.**

The undersigned is directed to say that clarification on ORSP Rules, 1998 was issued in Finance Department No. PCC-18/98 (Pt.-I) 17674 (230)/F., dt.1904.2003 regarding the manner in which the differential revised pay would be drawn from 01.04.2003 and the manner in which the differential pay in the revised scale already credited to GPF A/c. would be treated for drawal of advance from GPF A/c. of the concerned employee.

2. In the mean time, representations have been received from various Employee's Organisation regarding the difficulties faced on account of continuance of crediting the differential revised pay in the GPF a/c. from 01.04.2003.

3. In view of the difficulties faced by the employees, the State Government have decided as under:

- (i) The differential revised pay from the month of June, 2003 onwards would be paid in cash instead of crediting to the GPF a/c. However, the employees who want to continue to credit the same into their GPF A/c. may do so by making a written request to the concerned Drawing & Disbursing Officer.
- (ii) The differential arrear revised pay from 01.01.1996 to 31.03.1998 and from 01.04.1998 to 31.05.2003 already credited into GPF A/c. would also be taken into account for the purposed for determining the entitlements of the employees for temporary or part-final withdrawal from their GPF A/c. This relaxation will be given effect to from 1<sup>st</sup> July, 2003.

**Additional Secretary to Government**

**No. Codes –13/2003 -19917/F.,**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar, the 3<sup>rd</sup> May, 2003**

The annual monetary limit in regards to expenditure on light refreshment served in meetings / Conferences in Secretariat, Heads of Departments and District Offices was fixed in Finance Departments and District Office Memorandum No.21665/F., dated 16.05.84 and No.21059/F., dated 25.04.1996. References are being received from various Departments of Government and heads of Departments for enhancement of these limit due to rise in prices.

After careful consideration, Government have been pleased to revise the annual monetary limit of expenditure on entertainments in connection with meetings held at different levels as follows: -

The annual monetary limit towards expenditure on refreshment incurred in the meetings convened by Addl. Development Commissioner / Secretaries / Special Secretaries / Addl. Secretaries to Government / Orissa Public Service Commission / Heads of Departments / Collectors	} Rs. 4,000/- per annum

The per head expenditure on such entertainment will however continue to be the same as fixed in the Finance Department aforesaid O.M. No.21665/F., dt.16.05.1984.

**DEPUTY SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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**Memo No. Codes 11/2003 22498 (230)/F.**

**Bhubaneswar, the 24.05.2003**

To

**The All Department of Government**  
**All Heads of Department**

**Sub: -Clarification to Rule –23(ii) of Rules Regulating control and use of Government Vehicles.**

The undersigned is directed to invite reference to this Department Notification No.28226/F., dt.04.06.2002 on the subject mentioned above and to say that doubts have been arisen regarding the inter preparation of the word the authority competent” as indicated in Rule –23 (ii) of Rules Regulating Control and use of Government Vehicles so far as the process of auction sale of condemned vehicles of different Department / Offices is concerned.

It is hereby clarified that “the authority competent” means “ Head of Office” of the concerned Department/ Head of Department / Office as the case may be.

**DEPUTY SECRETARY TO GOVERNMENT**

**No. Codes –16/2003 -29439/F.,**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar, the 5<sup>th</sup> July, 2003**

**Sub: -Supply of Hot Weather Liveries to the Drivers of Government Offices.**

The undersigned is directed to say that Government after careful consideration have been pleased to decide that all drivers appointed on regular basis shall be provided with Hot Weather Liveries at a monetary limit of Rs.375/- per annum irrespective of their place of posting. The hot weather liveries shall consist of 2 sets (a set consisting of one trouser, one coat and a drivers' cap).

This order will take effect from the date issue.

**Sd/ -N.C. Das  
DEPUTY SECRETARY TO GOVERNMENT**



## **FINANCE DEPARTMENT**

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### **NOTIFICATION**

Bhubaneswar, the 10.09.2003

No. Codes –3/2002-39995/F., The Governor has been pleased to order that in the Delegation of Financial Power Rules, 1978 notified in Finance Department Notification No. Codes – 19/79, 12000/F., dated 9<sup>th</sup> March, 1978, the following clause be inserted as sub-rule 3 (i) of Rules – 13 namely.

### **AMENDMENT**

The powers to accord Administrative approval of Home Department in respect of residential and non-residential buildings under “modernization of Police Force scheme” shall be upto Rs.2.00 Crores. The delegation of Financial Powers in respect of other works other than the modernization of Police Force scheme indicated above shall remain unchanged.

**Sd/ -P.K. Mishra,  
SPECIAL SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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**Memo. No. Codes –12/2003 (Pt.-I) 41950 (45)/F.,**

**Bhubaneswar dated the, 23.09.2003**

**To**

**All Departments of Government.**

**Sub: -Auction of condemned Vehicles in the State Government Offices, Public Sector Undertakings (PSUs), Cooperatives, Autonomous Bodies, Institutions, Universities, Urban Local Bodies and Development Authorities.**

The undersigned is directed to invite a reference to this Department Letter no.26381/F., dated 22.05.2002 and subsequent reminders no.34035/F., dated 18.07.2002, No.38884/f., dated 30.09.2002, Memo No.2607 (230)/F., dated 29.08.2002, No.45643 (45)/F., dated 30.09.2002, Memo No. 2607 (230)/F., dt.16.01.2003, Memo No.16652 (230)/F dated. 09.04.2003 and Memo No.19263(45)/F., dated 30.04.2003 on the subject mentioned above and to say; that many of the Departments are not paying due attention to dispose off their condemned Vehicles in spite of several instructions issued in this regard. It has come to the notice of Finance Department from the Press clippings published in various News Papers that Department are not taking adequate steps for disposal of condemned vehicles as a result, the condemned vehicles are laying in a damaged conditions without being put to public auction.

Further, the Departments are not submitting / furnishing the consolidated compliance report on sale of condemned vehicles of their Departments including all Heads of Departments / Offices / PSUs working under their Administrative control.

It is therefore once again requested that timely steps may please be taken for disposal of the condemned and unserviceable vehicles as early as possible and submission of consolidated compliance report in the prescribed proforma as per Finance Department by 15.10.2003 positively, Finance Department shall be constrained to instruct the Treasury Officers not to accept the salaries Bills pertaining to the defaulting offices in case no report is received by 15<sup>th</sup> October.

**DEPUTY SECRETARY TO GOVERNMENT**

**No.48341/F.,  
Codes –29/2003**

**FINANCE DEPARTMENT  
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**OFFICE MEMORANDUM**

**Bhubaneswar dated the, 13.11.2003**

**Sub: -Fixation of monetary limit for binding charged of Registers, Books, Guard Files, Table Pads and Gazettes.**

The undersigned is directed to say the monetary limit for binding charges of registers, books, Guard files, table pads and Gazettes was last revised from Rs.6/- to Rs.10/- in Finance Department Office Memorandum No.22202/f., dt.06.05.1996.

Due to rise in the cost of binding materials an labour charges Government have been pleased to enhance the rate from Rs.10/- to TRs.17/- for all Government Offices in the State with effect from the date of issue of this Order. The other conditions stipulated in the Finance Department Office memorandums issued shall remain unchanged.

**DEPUTY SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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**Memo No. Codes 12/2003-52055 (230)/F.**

**Bhubaneswar, the 9<sup>th</sup> December, 2003**

To

**The All Department of Government**  
**All Heads of Department**

**Sub: -Clarification to Rule – 23 of Rules Regulating control and use of Government Vehicles.**

The undersigned is directed to invite reference to this Department Notification No. 28226/F., dt.04.06.2002 on the above subject and to say that clarification as to the mode of disposal of condemned vehicles is being sought time and again by different Departments with reference to the Rule –23 of Rules Regulating Control and use of Government vehicles, as to the procedure to be followed when there is no response to the tender or bid value is less than the off-set price. This issue is clarified below: -

As per Rule – III of the Finance Department Notification referred to above, the sealed tender shall be given publicity only once in the manner prescribed under the Orissa General Financial Rule (OGFR). In case there is no response on the tender, the Vehicles shall be disposed of by negotiation with the local interested parties.

In case the highest bid value is less than the off – set price fixed, negotiation may be made with the highest bidder to enhance the bid value up to the level of off se-price fixed. If the negotiation fails the vehicle shall be disposed off at the highest offered price without having to re-tender or revise the off-set price.

**DEPUTY SECRETARY TO GOVERNMENT**

## FINANCE DEPARTMENT

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No. 251 /F.,  
Codes-33/2003

Dated, the 02.01.04

### MEMORANDUM

***Sub : Concurrence of Finance Department and of the Financial Advisors of the Department.***

The Orissa Government Rules of Business provides the manner in which Government business will be transacted by the Departments specified in the first schedule there-to.

2. Rule 10 of the Rules of Business relates to concurrence of Finance Department on various matters affecting the finances of the State. For ready reference, Rule 10 of the Rules of Business is reproduced below.

"10 (1) No department shall without previous consultation with the Finance Department authorize any orders (other than orders pursuant to any general delegations made by the Finance Department) which either immediately or by their repercussions will affect the finances of the State or which in particular, either -

- a. relate to the number or grading or cadres of posts or the emoluments or other conditions of service or post; or
- b. involve any grant of land or assignment of revenue or concession, grant lease or licence of mineral or forest rights or a right to water-power or any easement or privilege in respect of such concession; or
- c. in any way involve any relinquishment of revenue.

(2) No proposal which requires previous consultation with the Finance Department under sub-rule (1) of this rule but in which the Finance Department has not concurred, may be proceeded with unless a decision to that effect has been taken by the Cabinet.

(3) No re-appropriation shall be made by any department other than the Finance Department except in accordance with such general delegations as the Finance Department may have made.

(4) Except to the extent that power may have been delegated to the Departments under rules approved by the Finance Department, every order of an Administrative Department conveying a sanction to be enforced in audit, should be communicated in the manner as prescribed by the Finance Department from time to time.

(5) Nothing in this rule shall be construed as authorizing any department including the Finance Department to make re-appropriations from one grant specified in the Appropriation Act to another such grant."

3. In addition, Rule 22 of the delegation of Financial Powers Rules, 1978 describes role, duties and responsibilities of the Financial Advisors. The said rule inter-alia stipulates 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 scheme that the Financial Advisor should be associated with the formulation of schemes from the initial stage. The Financial Adviser will also be responsible for preparation of the Department's Performance 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 Advisers/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 as that may hamper in due discharge of the duties and responsibilities specifically entrusted to them. The Financial Advisers and Chief Accounts Officers/Accounts Officers attached to the Heads of Departments and other officers shall matatis mutandis discharge the duties and functions entrusted to the Financial Advisers/Assistant Financial Advises attached to the Department.

(d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/Assistant Financial Adviser."

4. Despite clear provisions in the Rules of Business and Delegation of Financial Powers Rules, 1978 referred to above, it is seen that decisions are being taken by some Administrative Departments having financial implications without the concurrence of Finance Department or without concurrence of Financial Advisors of the Administrative Departments where powers have been delegated to the Administrative Departments. It is also seen that orders having financial implications are being taken from the Hon'ble Minister of the Department or orders of Hon'ble Chief Minister are being obtained without prior concurrence of Finance Department or even without consulting Financial Advisor of the Departments as the case may be. This practice should be dis-continued forth-with.

5. Instructions were issued in Finance Department Memo No.10126(45)/F., dt.08th March, 2000 regarding timely submission of counters/ para-wise comments

and timely compliance of the orders of Hon'ble Courts with prior concurrence of Finance Department. It has come to the notice of Finance Department that in certain cases, Hon'ble Court's orders having financial implications have been implemented by the Administrative Department without taking concurrence of Finance Department. This should be avoided and the officers responsible for implementing such orders without concurrence of Finance Department shall be personally held responsible.

6. Sometime meetings are being taken up by Hon'ble Ministers or Secretary of the Administrative Departments or other senior officers where the representative of Finance Department are invited to attend such meetings. The decisions taken in such meetings are, some-time, being interpreted as concurrence by Finance Department on the ground of presence of the representative of Finance Department in the said meetings. In this context, it is hereby clarified that concurrence of Finance Department is accorded to a proposal only after examining various aspects of the issue and after approval of the Principal Secretary, Finance Department or Hon'ble Minister, in-charge of Finance as the case may be. Hence, mere presence of the representative of Finance Department in the meetings should not be taken as concurrence of Finance Department. The decisions taken in such meetings may be treated as suggestions or recommendations made in the meeting which have to be vetted by the Finance Department at the level of Principal Secretary/ Secretary of Finance Department or Hon'ble Minister, in-charge of Finance as the case may be.

7. The Administrative Departments are requested to scrupulously follow the guidelines enumerated in the Rules of Business, Delegation of Financial Power Rules, 1978 and the instructions issued from time to time by Finance Department as indicated in the preceding paragraphs. In case the procedure out-lined in the preceding paragraphs have not been followed, Finance Department will not make any budgetary provision for implementation of such decisions and the Finance Department will not be a party to such decisions.

**Sd/-**  
**Principal Secretary to Government**

## FINANCE DEPARTMENT

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### NOTIFICATION

Bhubaneswar, dated the 6th January '04

No. Codes - 3 / 2002 - 701 / F., The Governor has been pleased to order that in the Delegation of Financial power Rules, 1978 notified in Finance Department Notification No. Coes-19/78-12000/F., dated 9th March, 1978, the following amendments shall be inserted in Rule-13, of sub-Sectin-5 in order to avoid delay and expedite the execution of various infrastructure projects/ developmental works financed under long-term Action Plan for K.B.K. and Schemes financed under AIBP, RIDF, EAPs, Finance Commission and Modernisation of Police Force for according administrative approval.

Name of the Schemes	Existing Limit	F.D Notification No. & Date	Revised Limit	Authority to whom power is delegated
LTAP for KBK, Schemes financed under AIBP, RIDF, EAPs and Finance Commission	Upto Rs.2.00 Crores	5017/F., dt.31.01.2003	Rs.5.00 Crores	Administrative Deptt.
LTAP Projects of KBK Dists.	Upto <u>Rs.2.00 Crore</u> Upto Rs.50.00 Lakhs	7672/F., dt.22.02.2003 7672/F., dt.22.02.2003	Rs.5.00 Crores Rs.1.00 Crores	Chief <u>Administrator</u> Dy. Chief Administrator, KBK (R.D.C.)
RLTAP Projects of KBK	Upto Rs.10.00 Lakhs	12958/F., dt.29.03.2003	Rs.20.00 Lakhs	Collectors of KBK Dists.
Residential & Non-residential Bldgs. under modernization of Police Force	Upto Rs.2.00 Crores	39995/F., dt.10.09.2003	Rs.5.00 Crores	Home Deptt.

2. The enhanced power to accord administrative approval as indicated above is subject to the condition that while preparing the estimate for works, the current schedule of rate shall be taken into account. The estimate shall have to be countersigned by the authority competent to accord technical sanction as per para - 6,3,2, of the OPWL Code Volume-I. The provision for survey, investigation and quality control taken together shall be limited to 1% of the work proper. The provision of contingency shall be taken normally at 1% of the work provision.



3. While according Administrative Approval to a project within the enhanced Delegated Financial Power indicated in Paragraph-1 above, the competent Authority shall see that the requirements as indicated in the check list annexed to this Notification are fulfilled.

4. The existing Delegation of Financial Power in respect of works other than the works indicated in Para-1 shall remain unchanged.

Sd/- P.K.Mishra  
Special Secretary to Government

**Check list for According Administrative Approval.**

1. litigation free land as required is available for execution of the Project and has been acquired.
2. Selection and finalisation of Executing Agency has been finalized.
3. The Plan and estimate for the Project has been prepared by the executing authority as per Paragraph-2 of the Notification and approved by the Technical authority.
4. Adequate fund is available for execution and completion of the Project in Scheduled time period.

**FINANCE DEPARTMENT**

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**Memo No. 19263 (45)/F.,  
Codes, 12/2003 (Pt.I)**

Bhubaneswar, Dated the 30th April, 2003

**To**

**All Departments of Government.**

**Sub : Auction of condemned Vehicles in the State Government Offices, PSUs, Co-operatives, Autonomous Bodies, Institutions, Universities, ULBs and Development Authorities.**

The Undersigned is directed to invite a reference to this Department letter No.26381/F., dt.22.05.2002 and subsequent reminders No.34035/F., dt.18.07.2002, No.38884/F., dt.19.08.2002, No.40691 (230)/F., dt.29.08.2002, No.45643 (45)/F., dt.30.09.2002, Memo No.2607 (230)/F., dt.16.01.2003 and Memo No.16652 (230)/F., dated 09.04.2003 on the subject mentioned above and to say that inspite of Several reminders issued no information has been received from the Departments in this regard.

It is, therefore requested that the consolidated compliance report regarding auction sale of Vehicles of their Department including all Heads of Departments/ Offices working under their Administrative Control may be furnished to this Department in the prescribed Proforma as communicated in Finance Department letter No.45643 (45)/F., dt.30.09.2002 immediately for necessary action.

**Deputy Secretary to Government**

**FINANCE DEPARTMENT**

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**Memo No. Codes-18/2002 (pt) 16652 (230) /F.,**

Bhubaneswar, Dated the 9th April, 2003

**To**

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

**Sub : Auction of condemned Vehicles in the State Government Offices, Public Sector Undertakings, Co-operatives, Autonomous Bodies, Institutions, Universities, Urban Local Bodies and Development Authorities.**

Attention is invited to this Department letter No.26381/F., dt.22.05.2002 and subsequent reminders No.34035/F., dt.18.07.2002, No.38884/F., dt.19.08.2002, No.40691 (230)/F., dt.29.08.2002, No.45643 (45)/F., dt.30.09.2002, and Memo No.2607 (220)/F., dt.16.01.2003 on the subject mentioned above and to state that the date for completing the auction process of condemned vehicles of all Departments/ Heads of Departments/ Offices was last extended upto 31.10.2002.

It has now brought to the notice of Finance Department that a number of offices have not auctioned their condemned vehicles as yet.

Therefore, it has been decided that the offices where the auction of condemned Vehicles has not been completed shall take immediate action of dispose of the condemned vehicles through auction as early as possible failing which the Salary Bills of those Offices for the month of May, 2003 to be drawn in June, 2003 shall not be entertained by the Treasury.

**Special Secretary to Government**

**FINANCE DEPARTMENT**

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Memo No. 7584/F., Dated 24.02.2004  
Codes-9/2004

**OFFICE MEMORANDUM**

**Sub : Revision of Monetary limit for supply of hot weather and cold weather liveries to Class-IV employees including Zamadars, Peons, Lady Peons, Daftaries, Sweepers, Sweepresses, Sweeper-cum-Choukidars and Farashes in Secretariat.**

The undersigned is directed to say that the monetary limit for supply of hot weather and cold weather liveries to the above employees in Secretariat was last fixed vide F.D. O.M. No.42724/F., dt.13.10.99, No.32946/F., dt.08.08.2000, No.45869 (98)/F., dt.31.01.76, No.33069/F., dt.11.07.2002 and No.330/F., dt.02.01.2003.

After careful consideration Govt. have been pleased to revise the monetary limit for payment of hot weather liveries allowance and supply of cold weather liveries to such employees in the Secretariat as follows :-

<b>Hot weather Liveries allowance</b>	<b>Cold weather liveries</b>
Rs.400/- Per annum	One full sleeve woolen sweater at E.P.M. rate contract once in two years.

Other conditions as stipulated in the Finance Department O.M. referred to above shall remain unaltered.

It shall be ensured that the liveries are actually put on regularly by the employees concerned. Each employee shall furnish a certificate to the effect that he/she is wearing such liveries.

This will take effect from the date of issue of this Office Memorandum.

**Joint Secretary to Government.**

PREPARED BY:-

FINANCE INFORMATION DIVISION, FINANCE DEPARTMENT