

FOR OFFICIAL USE ONLY



GOVERNMENT OF ORISSA

**COMPILATION OF
IMPORTANT CIRCULARS
AND ORDERS
ISSUED BY
FINANCE DEPARTMENT
DURING 2004 - 2005**

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 2004-2005 in shape of a compendium for the benefit of user Departments and subordinate offices. Any doubt regarding interpretation of these orders/instructions may be referred to the Finance Department.

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

Jugal Kishore Mohapatra
Principal Secretary to Government.
Finance Department.

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***MATTER RELATING TO
ORISSA SERVICE CODE***

FINANCE DEPARTMENT

OFFICE MEMORANDUM**No. CS – I – 22/2004-35031/F Dated the 16th August, 2004.****Sub : *Discontinuation of grant of advance increments/incentives to Government Servants having qualification of Diploma in Cost Accounts.***

The scheme for sanction of advance increment incentives to Government Servants for acquiring higher qualification than the minimum prescribed for the post was introduced when the strength of professional experts was limited. But the situation has now undergone a sea-change and there is now no dearth of qualified and equipped personnel to handle any matter with dexterity. This is solely because of the explosion of multidisciplinary knowledge, availability of opportunities and improvement in the standard of education.

On the above consideration the concept of grant of advance increment incentive in favour of Government servants for acquiring higher qualifications was considered obsolete and the same was withdrawn vide Finance Department Resolution No.19332/F dated 27.04.98 except Finance Department Order no.32088 (89)/F dated 10.08.62.

Since the acquisition of the qualification of Diploma in Cost Accounts by a Government Servant (both Gazetted and Non-gazetted) over and above the qualification required for the post held by him is no way helpful in the day to day disposal of Governmental business. Government have now been pleased to withdraw the Finance Department Circular No.32088/F dated 10.08.62 and other such circulars, if any, forthwith.

Cases already disposed on need not be reopened. No. pending cases will be entertained henceforward.

**Sd/- U. Sarat Chandran
PRINCIPAL SECRETARY TO GOVERNMENT**

FINANCE DEPARTMENT

**MEMO NO.50236 (365)/F.,
CS-II-12/2004****Bhubaneswar, dated the 23rd Nov. 2004**

To

The All Departments of Government
All Heads of Department
All P.S.U.
All Collectors
All Branches of Finance Department

Sub : Rectification of defects made by Departments of Government.

The undersigned is directed to enclose the copies of Accountant General letter No.219 dt.16.10.01 and letter No.162 dt.05.11.02 and Memo No. Pen.5, dt.01.10.03 on the above subject and to request to rectify the defects made by them and also requests to follow strictly the Rule 212 of Orissa Service Code and instruction of Finance Department letter No.17621 (305) dt.25.04.95 and Finance Department Resolution No.1762 dt.18.01.63 (Copy enclosed).

Sd/-
Under Secretary to Government

Next Below Rule

2-Officiating pay

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, the 18th January, 1963

No.1762-F. 169/62. F - The question of laying down certain general principles for the grant of higher officiating pay to Government servants who are prevented from officiating in a higher post in their cadre temporarily in the exigencies of public service was under consideration of Government for sometime past. under Rule-83 of the Orissa Service Code a Government Servant cannot get higher officiating pay unless he actually officiates in the post and therefore cases have arisen in the past in which such Government servants have claimed compensatory benefit and special orders of Government has to be issued in such cases for the grant of the benefit. Government have no been pleased to decide that there should be certain general principles to regulate the matter on the lines of the so-called 'Next Below Rule' issued by the Government of India in respect of Government servants under their rule-making control. Accordingly, they have decided as follows :-

- (a) When an Officer holding a post either within the cadre of his service or outside the cadre, is for any reason prevented from officiating in his turn in a post on a higher scale or grade borne on the cadre of the service to which he belongs, he may be authorised by special order of the appropriate authority proforma officiating promotion into such scale or grade and thereupon be granted the pay of that scale or grade, if that be more advantageous to him, on each occasion on which the officer immediately junior to him in the cadre of his service (or if that officer has been passed over by reason of inefficiency or unsuitability or because he is on leave or serving outside the ordinary line or foregoes officiating promotion of his own volition to that scale or grade then the officer next junior to him not so passed over) draws officiating pay in that scale or grade :

Provided that all officers senior to the officer to whom the benefit under the substantive part of this 'Next Below Rule' is to be allowed are also drawing, unless they have been passed over for one or other of the reasons aforesaid, officiating pay in the said or some higher scale or grade within the cadre :

Provided further that except in cases covered by the special orders of the State Government not more than one officer (either the senior-most fit officer in a series of adjacent officers outside the ordinary line, or, if such an officer either foregoes the benefit of his own volition or does not require the benefit in virtue of his holding a post outside the ordinary line which secures him at least equivalent benefits in respect of pay and pension then the next below in the series) may be authorised to draw the pay of the higher scale or grade in respect of any one officiating vacancy within the cadre filled by his junior under this rule.

- (b) The intention underlying the above 'Next Below Rule' is that an officer out of his regular line should not suffer by forfeiting his officiating promotion which he would otherwise have received had he remained in his original

line. It follows, therefore, that the benefit of the officiating promotion is to be given only in respect of the period or periods during which the conditions of the 'Next Below Rule' are satisfied.

- (c) A purely fortuitous officiating promotion given to an officer who is junior to an officer outside the regular line does not itself give rise to a claim under this rule.
- (d) The expression 'outside the ordinary line' is not intended to be rigidly interpreted as necessarily involving a post either 'outside the cadre of a service' or 'outside the ordinary time-scale'.
- (e) If Government have approved in any department a list of officers in order of merit for promotion to administrative rank or a selection grade that order will prevail as the order of seniority for the purpose of the 'Next Below Rule' over the order of seniority of the officers in the ordinary gradation list of their cadre.
- (f) No claim under the 'Next Below Rule' should be entertained if the period involved is three months or less. If a vacancy in the higher grade is likely to continue for a considerably long period, the proper course would be to appoint the seniormost fit officer to it, even if this involves some dislocation. If, however, the conditions of the 'Next Below Rule' are satisfied, the officer concerned may be granted the concession admissible under the said rule for a period not exceeding six months save in exceptional circumstances under orders of Government with the concurrence of the Finance Department.
- (g) The period for which concession under the 'Next Below Rule' is allowed, will count for increment in the higher scale or grade in which the officer would have officiated had he not been holding a post outside the ordinary line.
- (h) One of the conditions to be satisfied for grant of the benefit under the 'Next Below Rule' is whether the officer who is losing the promotion to a higher scale or grade cannot be spared from the post which he holds within the cadre of his service or outside. This question should be first decided by the competent authority before allowing officiating promotion to a junior officer which would give rise to a claim under the 'Next Below Rule' and such a claim should be considered only when it is decided by the competent authority that the officer concerned cannot be spared in the public interest.
- (i) In the case of establishments for which no definite cadre has been constituted and in all doubtful cases, the matter should be referred to Government and the Finance Department should be consulted before the benefit under the 'Next Below Rule' is allowed.

By order of the Governor

Sd/-K.SRINIVASAN
Deputy Secretary to Government.

FINANCE DEPARTMENT

Memo No. TRA-4/95- 17621 (305)/F.,**Bhubaneswar, dated the 25th April, 95****To****The All Departments of Government
All Heads of Department
All Public Sector Undertakings
All Collectors****Sub : Maintenance of Service records of Government Servants during deputation on Foreign Service.**

The undersigned is directed to say that instructions were issued in Finance Department Circular No.5389/F., dated 11.02.83 outlining the procedure on maintenance of Service Books of Government servants during the period of deputation on foreign service, which stipulates that Head of Office/Department shall send Service Books of deputed Officials to Accountant General, Orissa, who will return it after noting necessary particulars with due attestation. No. authority other than Accountant General, Orissa is competent to make any entry relating to the period on deputation on Foreign Service.

2. It has been brought to the notice of the Government by the Accountant General, Orissa that foreign employers are maintaining service records of the officers deputed to them under foreign service terms and conditions. They are also attesting the service verification certificate in service books and sending those service books for regularisation only after their repatriation. This practice adopted by the foreign employers violates the above circular of Finance Department.

It is, therefore, impressed upon all concerned that instructions contained in the aforesaid circular of Finance Department may please be strictly adhered to.

**Sd/-
Additional Secretary to Government**

Copy of the letter No.Pen-6-F.S.-Misc-R-88-99-2000/ Dated 01.10.2003 from the Sr. Accounts Officer, Office of the Accountant General (A&E), Orissa, Bhubaneswar addressed to the Under Secretary to Government, Finance Department, Government of Orissa, Bhubaneswar.

Sub : Foreign service case of Sri R.S.Patnaik, Assistant Engineer (Civil).

In inviting a reference to the subject cited above, I am to state that Works Department in their letter No.7402 dt.23.04.2003 forwarded the foreign service case of Sri R.S.Patnaik, A.E. (Civil) for regularisation of foreign service. In this connection, I am to state that Sri Patnaik on his first appointment as a Stipendiary Engineer joined the S.M.F.C. International Ply. Ltd. on 14.06.99 F.N. He was also appointed as A.E. (Civil) on adhoc basis and continued in the same organisation as A.E. w.e.f. 05.10.99. Before this spell of service with that organisation, he never worked in any Government Department in any capacity.

As per Rule 212 of Orissa Service Code, only the services of a Government servant can be lent to a foreign body in public interest as envisaged.

In this connection, it is not clear whether Sri Patnaik can be treated as a Government servant though he was not paid any salary from the Government of Orissa even for a day.

You are, therefore, requested to clarify the position as to whether Sri Patnaik can be treated as a Government servant and his foreign service for the period from 14.06.99 to 31.12.99 can be regularised.

Copies of orders of Government covering regularisation of such cases, if any, may please be furnished.

An early reply in the matter is requested.

**Sd/- 01.10.03
Sr. Accounts Officer, Orissa**

Copy of the D.O.No.PM-I/FS/2002-2003/162 dated. 02. August, 2002 from Aswini Kumar Mishra, Dy. Accountant General (Pension), Office of the Principal Accountant General (A&E), Orissa, Bhubaneswar, Pin.751001 addressed to Shri A.K.Tripathy, Principal Secretary to Government of Orissa, Finance Department.

I am to invite your kind attention to para-8 of Finance Department No.2443/F dated.15th January, 1979, incorporated as Appendix-11 to the Orissa Service Code regarding procedure for maintenance of service records of Govt. servant transferred to foreign service. According to the prescribed procedure, the head of the office/department must send the Service Book of all Govt. servants transferred to foreign service to the Accountant General for recording the order sanctioning the transfer, the effect of transfer etc. On the retransfer of the Govt. servant to Govt. service, his Service Book is again required to be submitted to the Accountant General to record all necessary particulars connected with the foreign service. The procedure specifically prescribes that no entry relating to the time spent in the foreign service may be attested by any authority other than the Accountant General.

Government of Orissa instruction No.10 below Rule-231 of the Orissa Service Code prescribes that orders promoting the officer, who are still continuing under foreign service, are required to be issued specifying that the formalities relating to the next below rule regulating proforma promotion have been duly observed.

Of late, it is observed that the Service Books of Govt. servants transferred on deputation are not being submitted to this office in a majority of the cases. As such the period of foreign service awaits regularisation almost till the retirement of the Govt. servant and submission of his pension papers to this office. The omission is noticed at a very late stage while scrutinising the Service Book for finalization of pensionary benefits. This causes further consequential delay in finalisation of pensionary benefits leading to harassment of the retired employee. Moreover, orders of proforma promotion during the period of foreign service are often noted in the Service Book without clearly specifying whether the provision of NBR has been followed. This sometimes causes wrong pay fixation and excess payment to the employee over the years and huge amount is finally recovered from his gratuity causing undue difficulty. All this apart, the responsibility for all such delay in payment of dues to the pensioners is, more often than not, attributed to our office.

I would, therefore, request you kindly to look into the matter personally and issue instructions to all the administrative authorities sanctioning foreign service to follow the rules scrupulously so as to avoid harassment to the Govt. employees after retirement.

With kind regards,

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), ORISSA,
BHUBANESWAR

No.PM-1- O & M/2001-2002/219

dt.16th October, 2004.

To

**The Secretary, Government of Orissa,
Finance Department,
Bhubaneswar.**

Sub : Defects noticed in case of Govt. servants deputed to foreign service.

Sir,

I am to state that services of the Govt. employees deputed to foreign service are required to be regulated under the provisions laid down in chapter-VIII of Orissa Service Code Vol - I. But following irregularities are noticed by this office which cause difficulty and undue delay in finalisation of foreign service cases resulting non-realisation of foreign service contributions to a huge amount.

1. The sanction orders regulating the terms and conditions of deputation are received long after the personnel retired from the parent department. The sanction orders do not contain the provisional rate of foreign service contribution payable by the foreign employee/ Govt. servants pending confirmation by A.G., resulting in non-realisation of the contribution.
2. The service particulars of the personnel are not furnished well in time to A.G. (A&E), Orissa, as and when the terms and conditions are finalised.
3. Extension of period of deputation is sanctioned long after expiry of their term.
4. The foreign employees sanction leave without obtaining admissibility certificate from A.G. and even without intimating to the A.G. (A&E), Orissa.
5. Contrary to the rules, the service books of the deputationists are maintained by the foreign employees and entries are noted in the S.Bs. by the foreign bodies, who are not competent, while A.G. (A&E), Orissa is the competent authority.
6. Annual increments are sanctioned by the foreign employer and noted in the SBs which is irregular.
7. Orders are issued in case of promotion during foreign service period without specifying as to whether "next below rule" has been observed and thus incorrect fixation of pay is allowed and drawn.
8. The Govt. servant are allowed to continue in foreign service more than the prescribed maximum period of (7 years in respect of civil personnel and) 10 years (in respect of Engineering personnel, when no specific orders or guidelines have been prescribed by the Govt. to regularise such cases).
9. Govt. servants are being directed to join directly in foreign bodies without joining in the Govt. on their first appointment and also on their promotion which are highly irregular as per the provisions of Orissa Service Code.

It is, therefore, requested that instructions may be issued at your end to ensure correct observance of the provisions as laid down in Orissa Service Code by all the departments of the Government.

Yours faithfully,

Sd/-
Sr. Accounts officer, Orissa

***MATTER RELATING TO
O.C.S. (PENSION) RULES***

No. OE-II-Misc.16/04 - 44261/F

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, the 8th October, 2004.

Sub : Grant of Pension to the next of kin of Defence Personnel of Orissa.

State Government had decided to grant Pension as a mark of national gratitude to the next of eligible Kin (NOK) of the deceased defence personnel of Orissa at the rate not exceeding Rs.1275/- P.M. in Finance Department Resolution No.47241/F., Dt.24.11.2000.

In para 6 of the aforementioned Resolution it was stipulated that for payment of Pension to the NOK of deceased Defence Personnel, an amount of Rs.1.53 lakhs shall be kept as fixed deposit against each martyr's family in the name of Secretary to Government Finance Department. The monthly interest accrued on the said fixed deposit shall be transferred to the Bank Account of the beneficiary for payment of Pension.

Owing to reductions in the interest rates, the fixed deposit of Rs.1.53 lakhs is yielding less amount of interest than Rs.1275/- P.M. causing undue hardship to the NOK Pensioners and as such the Pensioners have been ventilating their grievances for payment of Rs.1275/- P.M. and to enhance the limit of fixed deposit to such an extent to enable them to draw such Pension.

Government after careful consideration of their grievances have decided as follows :

- i) The amount of Pension shall be Rs.1275/- P.M. and no temporary increase or any other allowance be levied on the above Pension.
- ii) For payment of such Pension, an amount of fixed deposit required to generate an interest of Rs.1275/- P.M. shall be kept as fixed deposit against each martyr's family instead of Rs.1.53 lakhs in the name of Secretary, Finance Department.

The Resolution No.47241/F., dt.24.11.2000 is modified to the above extent.

ORDER - The Resolution be published in an extra - ordinary Orissa Gazette.

BY ORDER OF THE GOVERNOR

**Sd.-U.Sarat Chandran
PRINCIPAL SECRETARY TO GOVERNMENT**

No-Pen-79/2004-46137/F

FINANCE DEPARTMENT

R E S O L U T I O N

Bhubaneswar, the 25th October, 2004

Sub:- Temporary Increase on Pension / Family Pension.

State Govt. have been sanctioning Temporary Increase to its Pensioners and family pensioners at the same rate as applicable for the Central Govt. Pensioners. Govt. of India in the meantime vide their office memorandum No.42/2/2004-P & PW (G) dt.15.03.2004 have sanctioned Temporary Increase on Pension and family pension at the rate of 2% thereby raising from 59% to 61% w.e.f. 01.01.2004.

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 of 61% w.e.f 01.01.2004 In continuation of the rate prescribed in the Finance Department Resolution No. Pen-47/2003-8252/F., dt.03.03.2004.

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 1st 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 dt.12.6.98 read with O.M. No.21546/F dt.12.5.99.
 - (ii) In the case of pensioners who have retired 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 provisions 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

Sd/-
Additional Secretary to Government

MATTER RELATING TO GPF RULES

No. GPF-12/2003-41641/F.,

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, the 23rd September, 2004

Subject: Rate of interest on the accumulation of Provident Fund for the year 2004-05.

The State Govt. 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 2004-05 shall be 8% (Eight Percent) per annum. This rate will be in force during the financial year beginning on 01.04.2004.

- 1) General Provident Fund (Orissa)
- 2) Contributory Provident Fund (Orissa)

ORIDER :- Ordered that the resolution be published in the next issue of Orissa Gazette and copies furnished to all concerned.

By order to Governor

Sd/-Dr. U.Sarat Chandran
Principal Secretary to Govt.

***MATTER RELATING TO
D. A./ TRAVELLING ALLOWANCE***

No. CS-IV-13/2004 - 45455/F

FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, dated the 16th October, 2004

Sub : *Sanction of D.A. to State Government Employees etc. w.e.f. 01.01.2004.*

In pursuance of Finance Department Resolution No. 18231/F dated 17.4.98 and in continuation of Finance Department O.M. No..CS-IV-16/2003-7226/F dated 21.02.2004, 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 1st Jan, 2004 at the following rates.

Date from which payable

Rate of Dearness Allowance per mensem on the revised pay.

01.01.2004

61% 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.

2. In respect of those State Government employees who have retained or would retain the pre-revised scale of pay beyond 31.12.2003 and in respect of those who are continuing to draw the pre-revised U.G.C. scale of pay, D.A. @ 61% may be paid provisionally with effect from 01.01.2004 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 20th May, 1996 and the first instalment of Interim Relief @ Rs. 100/- per month. In addition to the D.A. @ 61% in the manner specified above, they will get 2nd and 3rd 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. @ 61% of the revised pay with effect from 01.01.2004.

3. 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, 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, D.A. @ 49% from 01.01.2002, DA @ 52% from 01.07.2002, D.A. @ 55%, from 1.1.2003, DA @ 59% from 01.07.2003 and D.A. @ 61% w.e.f. 01.01.2004 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.

4. 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. 01.10.2004 and the arrears from 01.01.2004 to 30.09.2004 shall be credited to the G.P.F./ P.F. Accounts of the respective employees.
6. In case of employees who have since retired , the instalment of D.A. payable in accordance with this office Memorandum including the arrear from 01.01.2004 shall be paid in cash.
7. Notwithstanding any thing 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 01.01.2004 shall be paid in cash to the employees who are due to retire on or before 31.03.2006.
8. 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.
9. D.A. in accordance with this Memorandum will also be admissible to the Government employees who were in service on the 1st January 2004 but have ceased to be in service on the date of issue of this Memorandum.
10. 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.

Sd/-
SPECIAL SECRETARY TO GOVERNMENT

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 296 /F., Bhubaneswar, dated the 4.1.2005
CS-II-34/2004

Subject : Air Travel of Government Officers.

Keeping in view the mounting revenue deficits which militate against the development activities of the state, Government in Finance Department have issued austerity measure circulars in O.M. No.Bt.I-19/2001 – 10954/F, dated the 14th March, 2001 and O.M. No. Bt.-I-19/2001-52010/F., dated the 8th December, 2003, in the aforesaid Office Memoranda in addition to several measures to curb unproductive revenue expenditure, there are specific guidelines for observing economy in undertaking air travel by Government Officers. It was stipulated therein that if the Government Officers requires to undertake air journey in the exigency of official business, prior permission of Chief Secretary through the Finance Department has to be taken.

However in practice it is observed that in several cases the above stipulation is not adhered to and journey by air is undertaken without obtaining prior permission. Frequently proposals are being referred to Finance Department for according post-facto approval. Despite specific observations made in individual files of Administrative Departments no improvement is noticed in this regard.

It is, therefore, felt necessary to reiterate that Officers with scale of pay less than Rs.22,400-525-24,500/- shall not undertake journey by air except in cases of official work of very urgent nature and only with prior permission of Chief Secretary through Finance Department. The above stipulation shall be strictly adhered to and any deviation shall be the personal responsibility of the Officer concerned.

Sd/- Dr. U.Sarat Chandran
Principal Secretary to Government

***MATTER RELATING TO
ORISSA COMMERCIAL TAX***

**FINANCE DEPARTMENT
NOTIFICATION**

The 31st May, 2004

S.R.O. No.289/04- 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) item (b) of Note 1 appearing below serial No. 189 shall be omitted; and
- (ii) condition No. (ii) of Note 2 appearing after Note 1 below serial No.189 shall be omitted.

[No.23887-CTA-62/2003 (Pt.)-F.]

By order of the Governor

Sd/- P.K. BISWAL
Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 1st June, 2004

S.R.O. No. 293/2004 - In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government, do hereby direct that the Paradeep Refinery at Abhayachandrapur in the district of Jagatsinghpur in the State of Orissa of Indian Oil Corporation Ltd (hereinafter called the unit) shall be allowed to defer payment of sales tax collected and payable in the return prescribed under the said Act and the rules made thereunder on the sale of finished products manufactured or processed by the said unit in Orissa subject to the following conditions and restrictions, namely :-

(1) Deferment of sales tax shall be allowed from the date of commercial production of the unit to be certified by the Director of Industries, Orissa in Form - D (2004) annexed hereto for a period of eleven years.

(2) The deferment of sales tax shall be subject to the following conditions:-

(i) The above mentioned unit opting to avail of the benefit of deferment of payment of sales tax shall make an application in Form-A(2004) annexed hereto to the sales Tax Officer who has granted him the certificate of registration, within three months from the date of commercial production.

(ii) The above mentioned unit shall execute an agreement in Form-B(2004) annexed hereto with the Governor of Orissa represented through the Director of Industries, Orissa and submit the same to the Sales Tax Officer to whom the application for deferment of sales tax has been made.

(iii) The Sales Tax Officer after being satisfied that the application is in order, shall grant permission to the said unit for deferment of payment of sales tax, under the respective Act in Form-C(2004) annexed hereto.

(iv) The deferred amount of sales tax for each year shall be paid in full at the beginning of every year in one annual instalment commencing immediately after expiry of the period of deferment.

(v) In case of default or if the unit is closed either before or after the expiry of the period of deferment, or, if misrepresentation of facts is found to have been made or incorrect or false information is found to have been furnished, the Sales Tax Officer concerned shall, after giving the above mentioned unit an opportunity of being heard, revoke the benefit of deferment from the date it was allowed and thereupon the entire amount of payment of sales tax deferred, up to the date of such revocation shall be payable by the unit in one instalment forthwith alongwith interest at such rate as provided in sub-section (6) of section 13 of the Act.

[No.24092-CTA-117/2002 (pt)-F.]

By order of the Governor

Sd/-P.K. BISWAL
Under Secretary to Government

FORM - A (2004)
APPLICATION FOR DEFERMENT OF PAYMENT OF SALES TAX UNDER SECTION 7
OF THE ORISSA SALES TAX ACT, 1947.

To

The Sales Tax Officer,
_____ Circle.

I/we here by apply for allowing the benefit of deferment of payment of Orissa Sales Tax, Surcharge or any tax howsoever designated payable on sale of finished products for a period of _____ years covering the period from _____ to _____. I/W have gone through the notification of the Government of Orissa in the Finance Department No. _____ dated _____ and undertake to abide by the terms, conditions and restrictions contained therein. The unit has commenced commercial production of date _____.

I/We furnished below further information relating to this industrial unit.

1. Name of the Industrial Unit _____
2. Location and Full Address of the Industrial Unit _____
3. Status of the Industrial Unit _____
4. Name, Father's name and address of the Proprietor/Partners/Directors in case of association of persons or body corporate (Xerox copies of documents in support thereof duly attested by a Gazetted Officer to be attached).
5. Registration No. and date under the Orissa Sales Tax Act _____
6. Date of commencement of Commercial production as certified by the Director of Industries, Orissa in Form _____
7. Certificate regarding gross value of fixed assets (to be attached in original obtained from the Director of Industries, Orissa, in Form _____)
8. Detail particulars of -
 - (i) Immovable property.
 - (ii) Movable property.

I do hereby declare that the facts stated above are true and correct to the best of my/our knowledge.

Place _____
 Date _____

Signature of the applicant
 (With designation and seal)

FORM - B (2004)
AGREEMENT

This agreement is made this _____ day of _____ two thousand four between the Paradeep Refinery, of Indian Oil Corporation Ltd., having its registered office at _____ in the district of _____ represented by Shri _____ duly authorised by the Board of Directors in their meeting held on _____ which expression shall, unless it be repugnant to the context or meaning thereof, be deemed to include its successor or successors and assignees, heirs, executors (hereinafter referred to as the Industrial Unit) of the one part.

AND

The Governor of Orissa which expression shall, unless it be repugnant to the context or meaning thereof, be deemed to include its successor or successor and assignees of the other part.

Whereas the State Government by notification in Finance Department No. _____/F., dated, the _____ 2004 issued under section 7 of the Orissa Sales Tax Act, 1947 have decided to allow, subject to the conditions and exceptions specified in the said notification Paradeep Refinery of the Indian Oil Corporation Ltd. which is a registered dealer under the Orissa Sales Tax Act, 1947 (Registration Certificate No. _____ dated _____ granted by the Sales Tax Officer _____ Circle) to defer payment of Sales Tax for period of eleven years on sale of finished products manufactured/ processed by such Industrial Unit from the date of commencement of commercial production as may be certified by the Director of Industries, Orissa, in Form - D (2004).

And Whereas one of the conditions for allowing such deferment is that the Industrial Unit shall execute an agreement in Form - B (2004);

Now, therefore, it is hereby agreed by and between the parties as follows:-

(a) The Industrial Unit shall duly observe and perform the provisions covenants and conditions under the Orissa Sales Tax Act, 1947 and the rules framed thereunder and notifications and orders issued pursuant thereto.

(b) The Industrial Unit shall not, without taking prior approval of the _____ change the location of any part of the Industrial Unit or effect any substantial change in the said unit.

(c) The Industrial Unit shall furnish to the State Government or its authorised officer and _____ all the information that may be required for study of the functioning of the Industrial Unit, in such form and by such date as may be specified from time to time.

(d) The Industrial Unit do hereby acknowledge the benefit of deferment that may be conferred on it (by the State Government) and hereby covenants to pay _____ the aforesaid sales tax dues allowed to be deferred for payment in instalments as detailed in the schedule hereunder.

SCHEDULE

Instalments	The year for which sales tax is allowed to be deferred	Payable by
1st Instalment	For the year 200_____200	By_____
2nd Instalment	For the year 200_____200	By_____
3rd Instalment	For the year 200_____200	By_____
4th Instalment	For the year 200_____200	By_____
5th Instalment	For the year 200_____200	By_____
6th Instalment	For the year 200_____200	By_____
7th Instalment	For the year 200_____200	By_____
8th Instalment	For the year 200_____200	By_____
9th Instalment	For the year 200_____200	By_____
10th Instalment	For the year 200_____200	By_____
11th Instalment	For the year 200_____200	By_____

(e) The said Sales Tax, payment of which shall be allowed to be deferred, shall become forthwith payable by the Industrial Unit to Government of Orissa and the order of deferment shall stand cancelled in the event of non-compliance of the conditions stipulated in Finance Department notification No. _____ Dt. _____ or violation of the provisions of the Orissa Sales Tax Act & Rules.

(f) The Industrial Unit shall bear and pay all the costs, charges and expenses incidental to the preparation and execution of the Agreement.

IN WITNESS WHEREOF the said Industrial Unit on the one part and _____ on the other part have put their hands and seal on the day and year first above written.

In the presence of witness

Witness

1.

2.

Signature of the persons on behalf of the
Paradeep Refinery of Indian Oil
Corporation Ltd.

In the presence of witness

Witness

1.

2.

Signature of the Officer acting in the
premises for and on behalf of the Governor
of Orissa

FORM - C (2004)]
PERMISSION FOR DEFERMENT

To

M/s. _____

Registration Number _____

Your application, dated _____ in Form-A (2004) for deferment in payment of Sales Tax under section 7 of the Orissa Sales Tax Act, 1947 has been allowed subject to the conditions and restrictions contained in the notification of the Government of Orissa in the Finance Department No. Dated _____ 200____ and those contained in the Agreement executed by you in Form-B (2004). The period of deferment for _____ years commences on _____ and expires on _____. Non-observance of any conditions etc. mentioned in the said notification No. _____ dated _____ shall render this order of deferment of Sales Tax cancelled and you will be required to pay the tax in the usual manner as if the benefit of deferment is not applicable to you.

Sales Tax Officer,

Circle/Assessment Unit

OFFICE OF THE DIRECTOR OF INDUSTRIES, ORISSA, CUTTACK

FORM -D (2004)

No _____/Ind.
Date:

This is to certify that _____

1. Name and address of the Unit _____
2. Status of the Unit _____
3. Name (s) of Proprietor/ Partners/Directors/Members and their address

4. Date from which fixed capital investment was commenced _____
5. Value of fixed capital investment _____
6. Investment in Land/Building/Machinery etc. including book value of each

7. Date from which commercial production started _____

8. Installed capacity of the Unit _____
9. Name of the raw-materials _____
10. Name of the finished products _____
11. Whether the unit is manufacturing ultimate goods or intermediate goods

12. Any other particulars relating to the Unit _____

**DIRECTOR OF INDUSTRIES,
ORISSA**

(ORISSA ACT 8 OF 2004)

THE ORISSA SALES TAX (AMENDMENT) ACT, 2004
TABLE OF CONTENTS

PREAMBLE :

SECTIONS :

1. Short title and commencement.
2. Amendment of section 2.
3. Amendment of section 4.
4. Amendment of section 6.
5. Amendment of section 7.
6. Amendment of section 8.
7. Amendment of section 9-B.
8. Insertion of new Section 9-BB
9. Amendment of section 13.
10. Amendment of section 13-AA.

LAW DEPARTMENT**NOTIFICATION**

The 11th October, 2004

No. 10340-Legis - The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 8th October, 2004 is hereby published for general information.

**THE ORISSA SALES TAX (AMENDMENT) ACT, 2004
(ORISSA ACT 8 OF 2004)**

AN ACT FURTHER TO AMEND THE ORISSA SALES TAX ACT, 1947.

BE it enacted by the Legislature of the State of Orissa in the Fifty-fifth Year of the Republic of India as follows :-

Short title &
commence-
ment

1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 2004.

(2) This section and Sections 3,4,5,6 and 10 shall come into force at once and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification appoint.

Amend-
ment of
Section 2.

2. In Section 2 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act), after clause (c), the following clause shall be inserted, namely :-

Orissa Act
14 of 1977.

(c-1) "Fund" means the Orissa Consumer Welfare Fund constituted under Section 9-BB:-

Amend-
ment of
Section 4.

3. In Section 4 of the principal Act :-

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

"Provided that in the case of a dealer who is engaged in the execution of works contract and in execution thereof supplies goods,

Whether as goods or in some other forms, and whose gross turnover during the year preceding the date of commencement of the Orissa Sales Tax (Amendment) Act, 2004 exceeded fifty thousand rupees, shall be so liable under this Act:

Provided further that in case of a dealer who is engaged in execution of works contract of Panchayati Raj Institutions under Poverty Alleviation Programme shall not be so liable under this Act.",

(b) in sub-sections (2), (3) and (4), for the word, brackets and figure "sub-section (7)", the words "this section" shall be substituted; and

(c) in sub-section (7), clause (c) shall be omitted.

Amend-
ment of
Section 6.

4. In Section 6 of the principal Act, the following Explanation shall be inserted at the end, namely:-

"Explanation -When any goods or class of goods, so exempted are in respect of the finished goods of any industrial unit, such finished goods shall mean and shall always be deemed to have meant the goods which are manufactured only by such industrial unit and bear its own trademark or brandname, and not the trademark or brandname of any other industrial unit".

Amend-
ment of
Section 7

5. In Section 7 of the principal Act, the following Explanation shall be added at the end, namely :-

"Explanation -When any such exemption or deferment of payment of tax is allowed in respect of any class of dealers being industrial units, such exemption or deferment in case of any such industrial unit shall mean and shall always be deemed to have meant the exemption or deferment in respect of the turnover which relates to goods manufactured only by such industrial unit bearing its own trademark or brandname, and not the trademark or brandname of any other industrial unit.".

Amend-
ment of
Section 8.

6. The Explanation to Section 8 of the principal Act, shall be renumbered as Explanation-1 thereto and, after Explanation-1 as so renumbered, the following Explanation shall be inserted, namely :-

"Explanation-II-Sales of goods or classes or description of goods when notified to be taxed at the point at which first such sale is effected by a registered dealer in a series of sales by successive dealers, such point, where such goods are manufactured by an industrial unit in the State of Orissa and bear the trademark or brandname of anyone else, shall mean and shall always be deemed to have meant the point at which the first of such sales of those goods are effected by a registered dealer, other than such industrial unit.".

Amend-
ment of
Section 9-B

7. In Section 9-B of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely :-

"(5) (i) The amount of tax collected by any person or dealer in contravention of clause (a) of sub-section (1) and any amount deducted by any person by way of tax in contravention of clause (b) of that section shall be forfeited to the State Government by an order of the Commissioner:

Provided that no such order shall be made by the Commissioner without giving the dealer or, as the case may be, the person concerned an opportunity of being heard.

(ii) When any such order of forfeiture is made, the Commissioner shall send a notice in the prescribed manner to the persons from whom tax has been so collected or, as the case may be, deducted in contravention of sub-section (1) and other details, if any, relating thereto as may be prescribed and giving such persons as opportunity to file their claims accompanied by such documentary or other evidence as each such person may furnish to establish his claim, within sixty days from the date of such publication of the notice, for refund of the amount so collected from or deducted from their dues.

(iii) If, on receipt of any such claim, the Commissioner is satisfied that the whole or any part of the amount of such claim is refundable, he shall refund such amount to the person concerned within one month after the amount is collected or recovered from the dealer or person who collected or, as the case may be, deducted the amount in contravention of sub-section (1).".

Insertion
of new
Section
9-BB

8. After Section 9-B of the principal Act, the following section shall be inserted, namely :-

Consumer
Welfare
Fund

"9-BB. (1) There shall be established by the State Government a fund, to be called the Orissa Consumer Welfare Fund.

(2) There shall be credited to the Fund in such manner as may be prescribed :-

(a) an amount of rupees one lakh, to be initially paid by the State Government by way of grant for the purpose of the Fund; and

(b) all amount forfeited under sub-section (5) and all penalty paid pursuant to sub-section (3) of Section 9-B including interest recovered, if any, on such amounts except any amount refunded under clause (iii) of sub-section (5) of the said section after deducting there-from the expenses of collection and recovery as determined by the State Government.

(3) The moneys credited to the Fund shall be utilised by the State Government for the welfare of the consumers in accordance with such rules and the accounts and other relevant records in relation to the Fund shall be maintained in such manner as may be prescribed."

Amend-
ment of
Section 13

9. In Section 13 of the principal Act, in clause (e) of sub-section (4), after the word, brackets and figure "sub-section (3)", the words, brackets and figure " and amount forfeited under sub-section (5)" shall be inserted.

Amend-
ment of
Section
13-AA

10. In Section 13-AA of the principal Act, in sub-section (1), for the words "rupees one lakh", the words "rupees fifty thousand" shall be substituted.

By order of the Governor

Sd/- D. K. SAHU
Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 9th July, 2004

S.R.O. No. 354/2004-Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947, was published as required by sub-section (1) of section 29 of 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issued of 408 of the Orissa Gazette dated the 24th March, 2004 in the notification of the Government of Orissa in the Finance Department No. 11743-CTA-72/2003-F., dated the 23rd March, 2004 as S.R.O. No. 199/2004 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette;

And whereas objections and suggestions received in respect of the said draft during the stipulated period have duly been considered by the State Government;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely :-

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 2004.

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

2. In the Orissa Sales Tax Rules, 1947 (hereinafter referred to as the said rules), for rule 9, the following rule shall be substituted, namely :-

“9. (1) The Assistant Sales Tax Officer or the Sales Tax Officer, as the case may be, shall assign to each Registration Certificate a Tax payer's Identification Number (TIN) which shall be of eleven digits. The first two digits shall denote the Code of the State of Orissa, that is “21” and the next two digits shall denote the check number.

(2) The Commissioner shall notify from time to time, the procedures for allotment of TIN to the dealers.”

2. In the said rules, for rule 20, the following rule shall be substituted , namely :-

“20 (1) Every registered dealer other than those who are permitted to compound their tax under rule 90-A or rule 90-AA and every other dealer who is liable to pay tax under the Act shall furnish return in Form-IV showing particulars in respect of the tax payable by him for a quarter within twenty one days from the date following the day of expiry of that quarter, to the Assistant Sales Tax Officer or the Sales Tax Officer, as the case may be, within whose jurisdiction his place or places of business is or are located.

(2) Every dealer permitted to compound his tax under rule 90-A or rule 90-AA shall, so long he holds a valid certificate for such compounding, furnish a return in Form IV-A showing particulars in respect of tax payable by him for a quarter within twenty one days from the date following the date of expiry of that quarter, to the Assistant Sales Tax Officer or the Sales Tax Officer or the Sales

Tax Officer, as the case may be, within whose jurisdiction his place or places of business is or are located :

Provided that the Commissioner may, in the case of any dealer, by order in writing, direct that such dealer shall furnish a return under this rule for a period shorter or longer than a quarter and may at any time modify or annual his order.”

4. In the said rules, in proviso to sub-rule (1) of rule 25, for the words “one calendar month”, the words “twenty one days” shall be substituted.

[No. 29554-CTA-17/2004-F]

By order of the Governor

Sd/- P.K. BISWAL
Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 23rd March, 2005

S.R.O No. 169/2005 – In exercise of the powers conferred by sub-section (2) of section 1 of the Orissa Sales Tax (Amendment) Act, 2004 (Orissa Act 8 of 2004), the State Government do hereby appoint the 24th day of March, 2005 as the date on which sections 2,7,8 and 9 of the said Act shall come into force.

[No.14174-CTA-55/2004-F]

By order of the Governor

P.K. BISWAL

Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 3rd January, 2005

S.R.O No. 8/2005 – Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947, was published as required by sub-section (1) of section 29 of the Orissa, Sales Tax Act, 1947 (Orissa Act 14 of 1947) in the extraordinary issue No892 of the Orissa Gazettee dated the 3rd July 2004 under the notification of the Government of Orissa in the Finance Department No.28656-CTC-37/2002-F., dated the 3rd July 2004 as S.R.O No.336/2004 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazettee;

And whereas, no objection or suggestion has been received in respect of the said draft during the stipulated period;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely:-

1. (1) These rules may be called the Orissa Sales Tax (Second Amendment) Rules, 2004
 (2) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Orissa Sales Tax Rules, 1947, in rule 36 for the words “nationalised bank”, the words “Scheduled Bank” shall be substituted.

[No.101-CTA-37/2002-F]

By order of the Governor

P.K. BISWAL

Under Secretary to Government

FINANCE DEPARTMENT

N O T I F I C A T I O N

The 24th March, 2005

S.R.O No 170 / 2005 – Whereas the draft of certain rules, which the State Government propose to make the Orissa Consumer Welfare Fund Rules, 2005, was published as required by sub-section (1) of section 29 readwith sub-section (3) of section 9-BB of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issue No.160 of the Orissa Gazettee dated the 27th January, 2005 under the notification of the Government of Orissa in the Finance Department No.4338-CTA-55/2004-F., dated the 27th January, 2005 as SRO No.43/2005 inviting objections and suggestions from all persons likely to be affected thereby till expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette.

And whereas, objections and suggestions received in respect of the said draft during the stipulated period have duly been considered by the State Government;

Now, therefore in exercise of the powers conferred by section 29 readwith sub section (3) of section 9-BB of the said Act, the State Government do hereby make the following rules namely:-

1. Short title and commencement – (1) These rules may be called the Orissa Consumer Welfare Fund Rules, 2005

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

2. Definitions – (1) In these rules, unless the context otherwise required,-

- (a) “**Act**” means the Consumer Protection Act, 1986 (68 of 1986);
 - (b) “**Consumer**” means “Consumer” as defined under the Act, and includes consumer of goods on which duty has been paid;
 - (c) “**Consumer Organisation**” means any Voluntary Consumer Association registered under the Companies Act, 1956 or the Societies Registration Act, 1860 or under any other law for the time being in force and shall also include Government agencies carrying out consumer activities.
 - (d) “**Fund**” means the Orissa Consumer Welfare Fund established under section 9-BB of the Orissa Sales Tax Act, 1947;
 - (e) “**Government**” means the Government of Orissa;
 - (f) “**Grant**” means allocations sanctioned under these rules;
 - (g) “**Project**” means any plan or scheme submitted to the Fund by any agency for implementation of the activities relating to the objectives of the Fund;
 - (h) “**State Consumer Protection Council**” means the Council constituted by the government under section 7 of the Act.
- (2) Words and expressions used in these rules but not defined shall have the same meaning as respectively assigned to them in the Act.

3. Corpus of the Fund - The corpus of the fund shall consist of the following namely:-

- (1) Any amount to be credited by the Government pursuant to sub-section (2) of section 9-BB of the Orissa Sales Tax Act, 1947;

(2) The financial assistance granted or released by Central Government and State Government for Consumer Protection and related purposes to the fund including the funds given for specific proposes as one time grant;

(3) The interest or dividend on investments;

(4) Any other receipts or grants from any source, whatsoever, specifically meant for the purpose of undertaking activities relating to the objectives of the fund, and

(5) Application fees and for any of the other fees received by the Consumer Courts as may be prescribed by the Government.

4. Objectives of the Fund – The fund shall be utilized for; -

(i) Protection of consumers from the hazards to their health and safety from goods and services;

(ii) Promotion and protection of rights and economic interests of the consumers;

(iii) Promotion of consumer education and awareness through print, audio, visual and electronic media or such other media as would be decided by the Government from time to time;

(iv) Promotion of effective consumer redressal system and strengthening of institutions for consumer grievance / dispute for redressal including Consumer Courts; and

(v) To support and encourage individual and organizational efforts to protect consumer interest, develop consumer education and organize consumer movement.

5. Organisations eligible for grants – (1) The following organizations and institutions shall be eligible from the fund, provided they are voluntarily engaged in protection of consumer interest and provide guidance and necessary support for consumer activities / movements -

(j) A Consumer Organisation.

(ii) A registered Consumer Co-operative Society.

(iii) Registered Public Trusts.

(iv) Any registered Research Organisation.

(v) University in the State of Orissa established under an Act of the State Legislature for promotion, research and advancement of education for the welfare of the Consumers.

(2) Any such organisation of institution seeking grant from the fund shall have to fulfill the following conditions, namely :-

(i) It must be working for promotion and protection of consumer interests

(ii) It must have a legal status permitting entrustment of public funds

(iii) It must be non-political, non-denominational and under a non-proprietary management.

(iv) It must have well defined objectives for promotion and protection of the interests of the consumers.

(v) It must run for profit to any individual or group of individuals but will be serving the general public without any discrimination of caste, creed, colour or religion.

(vi) It must preferably have a specific area of operation to assess the impact of the projects it wants to implement.

(vii) It must have completed at least three years of working after its initial registration under the relevant Acts and shall have a commendable track record of consumer protection and guidance activities.

(viii) It must be maintaining following audited statements of accounts -,

- (a) Receipts and Payments;
- (b) Income and Expenditure; and
- (c) Balance Sheet.

(ix) It shall not have otherwise been disqualified by the Central / State Government for this purpose.

(x) It must not have received similar grant from any other official source, partially or wholly, for the same purpose and for the same period.

(xi) It must have raised or be in a position to raise an amount at least equal to the grant it asks for from the fund, through other sources except from trade or industry;

Provided that the conditions under this rule shall not be applicable to the projects submitted by Government Agencies.

6. Purpose of Grant: (1) Grant shall ordinarily be given for specific projects and programmes of action, namely:-

- (a) To undertake research and investigation into consumer problems;
- (b) To undertake testing programmes regarding quality and quantity of various consumer products by setting up testing laboratories;
- (c) To organize training courses, workshops, symposia or like for the express purpose of training consumer activists to work for consumer protection and guidance by training institutions;
- (d) To organize consumer education and awareness programmes both in urban and rural areas by exhibitions, talks, film shows, demonstrations etc.
- (e) To purchase equipment such as film projectors, documentary films, public address systems, testing kits, library books and magazines for the exclusive use for promotion / advancement of consumer movements in towns and rural areas; and
- (f) For any other scheme or activity which contributes towards consumer protection as may be considered appropriate by Government from time to time;

Provided that the grants received from Government of India, State Government or any other funding agency for specific purposes shall be utilised only for the purpose so specified by the funding agency and shall not be diverted for any other purpose.

(2) Government may institute a suitable scheme for giving awards to organizations, Government servants and consumer activists and other individual

for outstanding and sustained efforts in the promotion of consumer protection, awareness and guidance.

7. Management of the Fund. – The overall management of the fund shall vest in the Managing Committee consisting of the following officers, namely:-

(A)	Secretary, Food Supplies and Consumer Welfare Department	-	Chairman,
(B)	Commissioner of Commercial Taxes, Orissa	-	Member
(C)	Additional / Joint Secretary to Government, Finance Department	-	Member
(D)	Additional / Joint Secretary to Government, Planning & Co-ordination Department	-	Member
(E)	Financial Advisor-cum-Joint Secretary to Government, Food Supplies and Consumer Welfare Department	-	Member
(F)	Director, Consumer Welfare-cum-Joint Secretary Food Supplies and Consumer Welfare Department	-	Member Secretary

8. Powers and functions of the Managing Committee.-

(1) The Managing Committee shall supervise the maintenance of the fund;

(2) It shall have the power to invest the fund or any part of it in the approved Government securities or with the nationalised banks.

(3) It shall call for the applications in the forms prescribed by it for grant to the eligible institutions or organizations.

(4) It shall scrutinize the applications received from eligible organizations for the purpose of sanctioning grant.

(5) It shall have authority to call for such documents and information as it may deem necessary for considering the request for grant from the eligible organizations.

(6) It shall have the right to prescribe conditions governing grant and the procedure and manner of submission of accounts by the eligible organizations.

(7) It shall have the power to inspect or get inspected, the accounts of any beneficiary institution with a view to satisfying itself as to whether the grant have been spent prudently and for the purpose for which these were sanctioned.

(8) It shall have power to sanction grant to eligible organisations in the manner and to the extent it deems fit subject to the conditions laid down in rule 6.

(9) It shall have the power to demand the refund of grant from a grantee organization or to declare an organization ineligible for further grant in future, in case of default in compliance with any of the conditions prescribed therefore. However, such organization shall be given a reasonable opportunity of being heard before the demand for refund is made or the organization is considered ineligible for further grant.

(10) It can relax any provision of these rules and can make guidelines for the smooth management and administration of the Fund.

(11) The decision of the Managing Committee taken in respect of sub-rules (4) to (10) shall be final and shall not open for review by any Consumer Forum.

9. Meeting of the Managing Committee – The Managing Committee shall decide the procedure, manner and periodicity of its meeting. The committee shall meet as and when necessary but not more than 3 months shall elapse between any two meetings.

10. Upkeep of Fund.- The Managing Committee shall have full power to take such steps as may be necessary for the proper functioning and upkeep and management of the Fund.

11. Scheme of Awards – The Managing Committee shall manage the scheme of awards to worthy institutions, voluntary consumer societies, or Association, other individuals and Government servants doing outstanding consumer protection work subject to the conditions prescribed by Government.

12. Annual Statement of Accounts.- (1) The Managing Committee shall prepare a report of its activities and an annual statement of accounts and shall present the same to the first meeting of the State Consumer Protection Council every financial year.

(2) The accounts shall be subject to audit by internal audit of Food Supply and Consumer Welfare Department.

[No.14208-CTA-55/204-F]

By order of the Governor

Sd/-P.K. BISWAL
Under Secretary to Government

FINANCE DEPARTMENT**NOTIFICATION**The 31st March 2005

S.R.O. No. 201/2005 – In exercise of the powers conferred by sub-rule(2) of the rule 1 of the Orissa Value Added Tax Rules, 2005, the State Government do hereby specify the 1st day of April, 2005 as the date on which the said rules shall come into force.

[No. 15444-CTA-3/2005-F]
By order of the Governor

Sd/-P.K. BISWAL
Under Secretary to Government

FINANCE DEPARTMENT**NOTIFICATION**The 1st June 2004

S.R.O. No. 292/2004 – In exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government, having been satisfied that it is necessary to do so in the public interest, do hereby direct that the following scheduled goods shall be exempted from levy of tax under the said Act, namely :-

Sl.No.	Description of goods
(1)	(2)
1.	Pasteurised milk appearing against item 43 of Part-I of the Schedule
2.	Jaggery and gur appearing against item 64 of Part-I of the Schedule
3.	Cycle, cycle rickshaw and their spare parts appearing against item 68 of part – I- of the schedule
4.	Dal and pulses appearing against item 77 of Part-I of the Schedule
5.	Dry fish appearing against item 80 of Part-I of the Schedule

[No. 24087-CTN-16/2000-F-]
By order of the Governor

Sd/-P.K. BISWAL
Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 7th June 2004

S.R.O. No. 298/2004- In exercise of powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government, having been satisfied that it is necessary to do so in the public interest, do hereby direct that the scheduled goods specified in column(2) below shall be exempted from levy of tax under the said Act subject to the conditions and restrictions mentioned in column (3), namely:-

Sl. No.	Description of goods	Conditions and restrictions subjects to which exemption has been allowed
(1)	(2)	(3)
1.	Crude Petroleum Oil	When the entry of goods is effected into a local area for use as raw material in the manufacture of petroleum products by Paradeep Refinery of Indian Oil Corporation Ltd. at Abhayachandrapur in the district of Jagatsinghpur in the State of Orissa in its own Refinery: Provided that the benefit of tax exemption so allowed shall be withdrawn forthwith in the event non-implementation of the project and in such case the benefit of tax exemption already availed by the unit shall be recovered alongwith interest payable under the Orissa Entry Tax Act, 1999
2.	Machinery, equipment and other scheduled goods required for construction work.	When the entry of goods is effected into a local area for use in the construction of the Paradeep Refinery of Indian Oil Corporation Ltd. at Abhayachandrapur in the district of Jagatsinghpur in the State of Orissa : Provided that the benefit of tax exemption so allowed shall be withdrawn forthwith in the event of non-implementation of the project and in such case the benefit of tax exemption already availed by the unit shall be recovered along with interest payable under the Orissa Entry Tax Act, 1999

[No. 25017-CTA-117/2002(Pt-II)-F-]
By order of the Governor

Sd-P.K. BISWAL
Under Secretary to Government

**FINANCE DEPARTMENT
NOTIFICATION
The 7th October, 2004**

S.R.O. No.467/2004 Whereas the draft of certain rules further to amend the Orissa Entry Tax Rules, 1999, was published as required by the sub-section (1) of section 37 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), in the extraordinary issue No. 848 of the Orissa Gazette, dated the 22nd June 2004 in the notification of the Government of Orissa in the Finance Department No.27234-CTN-5/2003-F, dated the 22nd June, 2004 bearing S.R.O. No.307/2004 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette.

And whereas no objection or suggestion has been received in respect of the said draft during the stipulated period;

Now, therefore, in exercise of the powers conferred by section 37 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Entry Tax Rules, 1999, namely :-

1. (1) These rules may be called the Orissa Entry Tax (Amendment) Rules, 2004

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

2. In the Orissa Entry Tax Rules, 1999 (hereinafter referred to as the said rules), in rule 3, -

(i) sub-rule(1) shall be omitted;

(ii) for sub-rule (4) including the proviso thereto, the following sub-rule shall be substituted , namely :-

“(4) Goods specified in Part I and Part II of the Schedule to the Act shall be exigible to tax at concessional rate of fifty percentum of the the rate to which such goods are exigible under sub-rule (3) and sub-rule(2) respectively or this rule , when such goods are brought -

(a) for use as raw material by a manufacturer on first entry into a local area of the State from outside the State; or

(b) for use as raw material by a manufacturer on first entry into a local area from another local area; or

(c) by a registered dealer into any local area and then sold to a manufacturer for use as raw material ;

Provided that the tax payable under the Act is collected by a manufacturer in case of (b) and by such registered dealer in case of(c) and shown separately in the Cash memo or Credit memo or Bill issued to such manufacturer and a declaration in Form E 15 from the buying manufacturer is furnished:

Provided further that goods specified in part I and Part II of the Schedule to the Act when used as raw material directly in

manufacture of goods to be exported out of the territory of India shall not be exigible to tax where a declaration in Form E 16 from the buying manufacturer is furnished :

Provided also that if the buying manufacture contravenes the provisions of this sub-rule, he shall pay the difference in tax or the tax, as the case may be, had he not been entitled to concessional rate of tax or not to pay any tax under the said sub-rule.

Explanation – For the purpose of this sub-rule the word “manufacturer” shall mean and shall always be deemed to have meant a manufacturer who is registered under the Act,” and

(iii) Explanation (c) to sub-rule (5) shall be omitted.

3. In the said rules, for the sub-rule (1) of rule 10, the following sub-rule shall be substituted, namely :-

“(1) The statement under sub-section(1) of section 10 of the Act shall be in Form E3 and shall be submitted to the assessing authority within twenty one days of the expiry of the month or quarter as the case may be, to which the statement relates. Such statement shall be accompanied by a receipt from the Government Treasury or a crossed demand draft or a banker’s cheque or managers’ cheque issued by a scheduled bank or cheque marked or certified by such bank as good for payment in favour of the assessing authority in the branch of any such bank of that where the Government Treasury is situated , for the full amount of tax payable by him under the Act in respect of the said month, or quarter, as the case may be.”

4. In the said rules, in sub-rule(2) of rule 11, for the words “crossed cheque,” the words “banker’s cheque or manager’s cheque issued by a scheduled bank or a cheque marked or certified by such bank as good for payment” shall be substituted.

5. In the said rules, in sub-rule(3) of rule 17, for wards “sent outside the said local area”, the words “sent outside Orissa” shall be substituted.

6. In the said rules, rule 18 including it marginal heading shall be omitted.

7. in the said rules, in rule 19, -

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

“(2) The tax so collected from the buying dealer shall be credited to the Government Treasury and the proof of payment thereof shall be submitted alongwith the statement or return, as the case may be, required to be filed under the Act;” and

(i) for the proviso to sub-rule(5) and the illustration there under, the following Explanation shall be substituted, namely :-

“Explanation – Where no entry tax is payable under the sub-rule(2) of this rule on a part of the sales effected, the set off admissible under this sub-rule shall be reduced proportionately.”

8. In the said rules, In Form E 3, -

- (i) after the word "Monthly" appearing in the opening portion of the heading, the words "or Quarterly" shall be inserted; and
- (ii) after the word "Month" appearing in the opening portion in item No.1, the words "or Quarter" shall be inserted.

9. In the said rules, in Form E 4, -

- (i) in the first paragraph, for the words and dash "month of _____," the word, dash and oblique "month of _____/ quarter ending _____" shall be substituted ; and
- (ii) in the first paragraph, in item (ii), for the words and dash "month of _____," the words, dash and oblique "month of _____/ quarter ending _____" shall be substituted.

10. In the said rules, after Form E 15, the following Form shall be added, namely :-

FORM E 16
[see rule 3(4)]
Declaration by the buying manufacture

I / We..... hereby declare that goods purchased by me / us in Cash Memo / Bill No.....dated the from bearing the Registration No..... under the Orissa Sales Tax Act, 1947 and or Registration No..... under the Orissa Entry Tax Act, 1999 shall be used as raw material for manufacture of the finished products to be exported out of the territory of India.

Signature of Buying Manufacturer
Registration Certificate No. under

- 1) Orissa Sales Tax Act, 1947-
- 2) Orissa Entry Tax Act, 1999-

Place

Date

[No. 43961 –CTN-5/2003-F]
By order of the Governor

Sd/-P.K. BISWAL
Under Secretary to Government

LAW DEPARTMENT**NOTIFICATION**

The 29th January 2005

No. 1544/ Legis- The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 28th January 2005, is hereby published for general information.

ORISSA ACT 1 OF 2005**THE ORISSA ENTRY TAX (AMENDMENT) ACT, 2004****AN ACT FURTHER TO AMEND THE ORISSA ENTRY TAX ACT, 2004****AN ACT FURTHER TO AMEND THE ORISSA ENTRY TAX ACT, 1999.**

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

Short title & commence-	<p>1. (1) This Act may be called the Orissa Entry Tax (Amendment) Act, 2004</p> <p>(2) It shall come into force on such date as the State Government may, by notification, appoint.</p>
Amendment of Schedule	<p>3. In the Schedule to Orissa Entry Tax Act, 1999, -</p> <p style="text-align: right;">Orissa Act 11 of 1999</p> <p>(i) In Part I, after item 81, the following items shall be inserted, namely:-</p> <ul style="list-style-type: none"> “82. Fire bricks and Refractories 83. Pulp wood 84. Poly urethane Foam 85. Blades / Razors/ Shaving Kits 86. Audio and Video cassettes and Compact Discs 87. Rice Cooker, Pressure Cooker and Kitchen ware / Utensils 88. Plastic Bangles and imitation Jewellery 89. Crystal items, Cut glass items and Chandeliers 90. Rexine and rubberised cloth 91. Glassware and Crockery 92. Acrylic sheet 93. Stoves of all kinds 94. Incandescent Lamps and Lanterns, Parts thereof and incandescent mantels. 95. Thermowares, Vacuum flasks of all kinds including thermoses, Thermic jugs, Ice buckets or boxes, Urns and other domestic receptacles to keep food or beverages hot or cold and refills thereof. 96. Gas lights 97. Coal tar and Road Tar 98. Brass and Bell metal goods 99. Umbrella, Rain coat and Rain caps 100. Sanitary Napkins and Baby Napkins 101. Paper bag, Paper box, Paper Covers and Corrugated box 102. Explosives including saltpatre, Gun powder and Potash

103. Processed Gem stone , Synthetic Gem stone and Pearls
104. Honey in packed form
105. Peas or Matar in packed form
106. Card board, Art board, Paste board, Mill board and Straw board.
107. Whitener or Blue, both liquid and in powder form of any brand including Robin Blue used for brightening of washed clothes and starches for clothes.
108. Duplicating Ink and Duplicating materials
109. Fire Extinguisher"; and

(ii) in part II, after item 33, the following items shall be inserted, namely:-

- "34. Hosiery goods
35. All kinds of Kitchen Appliances including Mixer grinder, Food Processor, Juicer, Sandwich Toaster, O.T.G.(Oven Toaster Griller), 33 Electric Oven, Microwave and Tandoori oven, Electric Egg beater / blender, Cooking range, Electric Kettle.
36. Baking powder, Custard powder, Ice-cream powder, Cocoa powder, Corn flour, Chocolate powder, Soup powder, Idly mix, Cake mix, Dosa mix, Jallebi mix, Gulab jamun mix, Milkshake powder.
37. Packaged Drinking water or pure / safe drinking water in sealed containers or packets.
38. Ferro Alloys including Ferro Silicon."

By order of the Governor

Sd/- D.K. Sahu
Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 30th October, 2004

S.R.O. No. 494/2004 - In exercise of the powers conferred by sub-section (1) of section 30 of the Orissa State Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 of 2000), the State Government do hereby make the following amendments to the Schedule to the Said Act, namely :-

AMENDMENTS

In the Schedule to the said Act, -

(i) in Serial No. 5 the words "Postal Agents under National Savings Scheme or" shall be inserted before the words "Chief Agents" occurring in the opening portion of the entry in column 2;

(ii) in Serial No.9, for the words " Technical and Professional Consultants" occurring in the opening portion of the entry in column 2, the following words and commas shall be substituted, namely:-

"Technical and Professional Consultants including RCC Consultants, Architects, Engineers, Actuaries, Management Consultants"; and

(iii) after Serial No. 9 and before the Explanations occurring thereafter, the following new Serial Numbers and the entries against them shall be inserted under appropriate columns, namely :-

Sl. No.	Class of assesses	Rate of Tax
(1)	(2)	(3)
10.	Owners, Licenses or Lessees, as the case may be, of Tutorial Institutes and Training Institutes of any description including Computer Training Institute when engaged in any profession, trade or calling other than the purpose of cultural, social or welfare activities.	Rs. 2,500/- per annum
11.	Owners, Licensees or Lessees, as the case may be, of -	
	(i) Nursing, Homes, Medical Clinics, Pathological Laboratories, Diagnostic, X-Ray and Scanning Centres.	Rs.2,500/- per annum
	(ii) Video Parlours, Video Halls and Video Cassettes / Compact Disks rental libraries	Rs. 500/- per annum
12.	Owners, Licensees or Lessees , as the case may be, of Premises/ Mandaps/ Halls let out for any social ceremonies including marriage ceremonies	Rs.2,500/- per annum
13.	Owners, Licensees or Lessees of Subscribers Trunk Dialing (STD) or International Subscribers Dialing (ISD) or Local Call Booths and Photocopier machines used for commercial purposes.	Rs.600/- per annum
14.	Signal Provider and Cable Operator, Cable	Rs.1,500/- per annum

- television network and their agents
15. Persons engaged in providing Courier Services Rs.600/- per annum
 16. Transport Contractors / Agencies including Cleaning and Forwarding Agencies. Rs.2,500/- per annum
 17. Advertising Firms / Agencies and Travel Agents Rs.2,500/-per annum
 18. Film Distributors except those engaged exclusively in the distribution of Oriya Film Rs.1500/-- per annum
 19. Persons engaged in providing interior decoration services Rs.600/- per annum
 20. Members, Brokers, Sub-brokers and authorized Assistants of Stock Exchanges recognised under Securities Contract (Regulation) Act, 1956 (42 of 1956) Rs.1,200/- per annum".

[No. CTA - 51/2004 - 47021 -F.]

By order of the Governor

Sd/- P.K. BISWAL
Under Secretary to Government

FINANCE DEPARTMENT

No. CTA – 4/2005- 4182 (230)/F., Dt. 25.01.2005**To****All Departments of Government/
All Heads of Departments.****Sub : Release of payments by the State Government to its service providers only
after references of Service Tax Registration/Service Tax Code and
Accounting Code in the invoices / receipts – regarding**

Levy and collection of service tax has since been introduced under Finance Act, 1994 in respect of taxable services provided by certain categories of Service Providers. Presently, Service tax is being levied and collected on 71 identified services at a rate of 10.2% (including an education cess @ 2%).

2. The Director General of Service Tax, Mumbai has brought to the notice of the State Government that the service providers even after recovery of service tax against taxable services provided to the Service receivers, are not depositing the tax so collected under the above Act with the Union Government. With a view to preventing leakage of Government revenue on account of service tax by the errant service providers, it is requested that wherever any taxable services are received by the State Government/ State Government Undertakings, proper Service Tax Registration Number/ Service Tax Code and Accounting Code be insisted upon in the invoice/ receipts received from the Service providers and only after ascertaining the above mandatory requirements, payments be released to the service providers. In this context, the copy of the D.O. letter bearing D.O.F. No.V/DGST/21 (9)/B & F Services/ 2/2004/17127 dated 8th December, 2004 from the Director General of Service Tax, Mumbai to the address of Chief Secretary, Orissa is enclosed herewith for reference and guidance.

It is requested that the above advice of the Director General of Service Tax, Mumbai should be strictly followed by all Departments of Government, Heads of Departments and sub-ordinate offices while releasing payments to the Service providers against taxable service received. The State Government Undertakings under their administrative control may also be instructed accordingly.

**Sd/-
Special Secretary to Govt.**

DIRECTORATE GENERAL OF SERVICE TAX
9th Floor Piramal Chambers,
Vijibhoy Lane, Lalbaoug,
Parel, Mumbai – 400012

D.O.F. No.V/DGST/21 (9)B&F Services/2/2004/17127
Mumbai, the 8th December, 2004

K.P.SINGH
DIRECTOR GENERAL
Tel : 24102585 / 24181417
FAX : 24178515

Dear Shri Pani

**Sub : Release of payments by the State Governments to its service providers only
after references of S.T. Registration /S.T. Code and Accounting code in the
invoices/ receipts –reg.**

You may be aware that service tax has been imposed on certain services called “taxable services” provided by certain categories of persons/ firms/ agencies under the Chapter V of the Finance Act, 1994 as amended. Presently, the levy extends to 71 identified services at a rate of 10.2% (including an education cess @ 2%)

Numerous instances have come to notice that despite recovering the service tax from service receivers, the service providers are not depositing it with the Government.

The State Government, including all the departments under it besides its undertakings, may be receiving such taxable services. It is requested that wherever any taxable services are received by the State Government/State Government Undertakings, proper service tax registration Number/ Service Tax code and Accounting Code be insisted upon in the invoices/ receipts received from the service providers and only after ascertaining the above mandatory requirements, payments be released to the service providers.

Please circulate this letter amongst all your departments.

Your co-operation will help in preventing leakage of Government revenue by such errant service providers.

With regards

Yours sincerely,

(K.P.SINGH)

Shri S.C.Pani
Chief Secretary,
Government of Orissa,
Secretariat,
Bhubaneswar

LIST OF TAXABLE SERVICES			
1.	Stock Broker	37.	Sound recording
2.	Telephone	38.	Telgraph
3.	General Insurance	39.	Telex
4.	Advertising	40.	Fax
5.	Pager	41.	Leased Circuit
6.	Courier	42.	Life Insurance & Aux. To life Insurance
7.	Custom House Agent	43.	Cargo Handling
8.	Steamer Agent	44.	Storage & Warehousing
9.	Mandap Keeper	45.	Event Mangt.
10.	Air Travel Agent	46.	Rail Travel Agent
11.	Manpower Recruitment	47.	Health Club
12.	Consulting Engineers	48.	Beauty Parlour
13.	C & F Agent	49.	Fashion Designer
14.	Rent – a - Cab	50.	Cable Operator
15.	Tour Operator	51.	Dry Cleaners
16.	Architect	52.	Coaching Centres
17.	Credit Rating Agency	53.	Tech. Testing Analysis, Insp. & Certification
18.	Chartered Accountant	54.	Maintenance & Repair
19.	Cost Accountant	55.	Business Auxiliary
20.	Interior Decorator	56.	Internet Café
21.	Market Research	57.	Franchise Service
22.	Company Secretary	58.	Commissioning & Installation
23.	Real Estate Agent	59.	Business Exhibition Service
24.	Security Service Agency	60.	Airport Services
25.	Underwriter	61.	Transport of goods by air
26.	Mangt. Consultant	62.	Survey & Exploration of minerals
27.	Scientific & Technical Services	63.	Opinion Poll Services
28.	Photography	64.	Intellectual Property Services
29.	Convention Centre	65.	Forward Contract Services
30.	On-line Services	66.	Pandal & Shamiana Service
31.	Broadcasting	67.	Outdoor Catering Services
32.	Auxiliary to Gen. Insurance	68.	T.V. & Radio Programme Production Services
33.	Banking & Other Financial Services	69.	Construction Services
34.	Port	70.	Travel Agents
35.	Authorised Service Station	71.	Transport of goods by Road
36.	Video Tape Production		

FINANCE DEPARTMENT

NOTIFICATION

The 11th February, 2005

S.R.O. No. 90/2005- Whereas the draft of certain rules further to amend the Central Sales Tax (Orissa) Rules, 1957 was published in the extraordinary issue No.1572 of the Orissa Gazette, dated the 19th November, 2004, in the notification of the Government of Orissa in the Finance Department No.49336-CTA-53/2004-F., dated the 18th November, 2004, as S.R.O. No.529/2004 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Ori ssa Gazette;

And whereas no objection or suggestion has been received by the State Government in respect of the said draft during the said stipulated period;

Now, therefore, in exercise of the powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government do hereby make the following rules further to amend the Central Sales Tax (Orissa) Rules, 1957, namely:-

1. (1) These rules may be called the Central Sales Tax (Orissa) (Amendment) Rules, 2005.

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

2. In the Central Sales Tax (Orissa) Rules, 1957, (hereinafter referred to as the said rules), in sub-rule (1) of rule 7, for the words "one calendar month", the words "twenty-one days" shall be substituted.

3. In the said rules, in rule 8, -

(i) in sub-rule (1), for the words and commas "except that for the month of February, within a fortnight of the due date as provided in rule 7 and the return for the month of February, on or before the due date", the words and figure "within the due date as provided in rule 7" shall be substituted; and

(ii) for the proviso to sub-rule (2), the following proviso shall be substituted, namely :-

"Provided that the penalty shall be equal to one tenth per centum of the tax due or rupees ten for every day after the due date during which the dealer fails to submit the required return, whichever is higher."

4. In the said rules, for Form II, the following Form shall be substituted, namely :-

“FORM II
Notice
(See rule 8(1))

To

..... Dealer

.....

.....

Registration Certificate No.

Whereas it appears to me that you, a registered dealer, have failed without reasonable cause to furnish a return as required by rule 7 of the Central Sales Tax (Orissa) Rules, 1957, for the quarter/month ending within the due date.

You are hereby directed to show cause before me in writing on or before why I should not levy on you a penalty equal to one tenth per centum of the tax due, or ten rupees for every day after the due date during which you have failed to submit the aforesaid return.

Official Seal

Place_____

Date_____

Signature

Designation.”.

[No.6768 - CTA - 53/2004 - F.]

By order of the Governor

Sd/-P.K.BISWAL
Under Secretary to Government

FINANCE DEPARTMENT**NOTIFICATION****The 22nd February, 2005**

S.R.O. No. 104/05 - In exercise of the powers conferred by sub -section (2) of section 1 of the Orissa Entry Tax (Amendment) Act, 2004 (Orissa Act 1 of 2005), the State Government do hereby appoint the 1st day of March, 2005 as the date on which the said Act shall come into force.

[No-8633- CTN- 16/2000 (pt.)-F.]

By order of the Governor

P. K. BISWAL**Under Secretary to Government****FINANCE DEPARTMENT****NOTIFICATION****The 31st March, 2005**

S.R.O.No. 198/2005 — In exercise of the powers conferred by sub-section (3) of section 1 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby appoint the 1st day of April, 2005 as the date on which the said Act shall come into force.

[No.15231-CTA-82/2002(Pt.II)-F.]

By order of the Governor

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

FINANCE DEPARTMENT**NOTIFICATION**

The 31st March, 2005

S.R.O. No. 199/2005— In exercise of the powers conferred by section 15 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby specify that, with effect from the 1st day of April, 2005, the levy of Value Added Tax in respect of goods specified in Schedule C to the said Act shall be at the 1st point of sale in a series of sales by successive dealers inside the State.

[No. 15313-CTA-19/2005-F.]

By order of the Governor

Sd/-P. K. BISWAL
Under Secretary to Government

MATTER RELATING TO BUDGET

FINANCE DEPARTMENT

No. 17002(45)/F, Dt.7.04.04
Bt-I-32/2003

From

**Dr. U.Sarart Chandran,
Principal 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.

Ref:- Finance Department circular No.Bt.I-32/03- 11786(53)/F, dtd. 23.3.04.

Sir/ Madam,

I am directed to say that the relaxation of restrictions with regard to sanction of expenditure and release of funds for the following purposes made during the year 2003-04 shall also apply mutates mutandis for release of funds from the Vote-on-Account for the year 2004-05.

- 1) Grant-in-Aid to Educational Institutions towards salary made in Finance Department letter NO. 43233(230)/F, dated 6.10.2003.
- 2) Sanction of expenditure towards procurement of machinery and equipment for Orissa Health System Development Project made in FD circular No. 49137/F, dated 20.11.03
- 3) Sanction of expenditure towards Rural Electrification work made in FD circular No. 5419/F, dt. 24.12.03.

Yours faithfully,

**Sd/-
Principal Secretary to Govt.**

FINANCE DEPARTMENT

**No. 20369(45)/F.,
Bt-I-11/2004****Bhubaneswar, the 20.5.04**

To
All Departments of Government.

Sub: Savings on consumption of fuel.

The undersigned is directed to say that mileage of Government vehicles per litre of petrol / diesel has been enhanced in Finance Department Notification No. Codes-2/2003-7966/F, dated 24.02.2003. It is hoped that there would have been less expenditure on fuel in different Departments and offices of Government on account of upward revision of mileage. If any vehicle is not giving the enhanced mileage, it may be specifically mentioned if the Inspector of Motor vehicles has inspected the vehicle and certified the deficit in mileage. If no such certificate is forthcoming, the vehicle shall show the enhanced mileage and log book of the vehicle maintained accordingly .

2. It is, therefore, requested that information on the expenditure incurred on consumption of fuel by Government vehicles during 2003-04 may be furnished to Finance Department in the enclosed proforma within 04.06.2004 with comparative figures of the corresponding period of the preceding year in order to assess the savings on account of raising of the mileage per litre of fuel. While furnishing information, the vehicles of Heads of Department and Sub-ordinate offices under their administrative control may also be taken into account.

Yours faithfully,

**Sd/-
Special Officer-cum-
Joint Secretary to Government**

PROFORMA

Type of vehicle	No. of Vehicle	Mileage prescribed to be covered per 1 litre of fuel on F.D. Notification NO. 7966/F dtd. 24.2.03/ Book of instruction of the vehicle	Mileage covered in 2002-03	Fuel consumed (02-03)	Cost of the fuel (02-03)	Mileage covered in 2003-04.	Fuel consumed (03-04)	Cost of the fuel (03-04)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FINANCE DEPARTMENT

No. 29409(45)/F, dt. 08.07.04
WF-II-73/03(pt)

From

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

To

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

Sub: Energy Consumption as per norms.

Ref: Finance Department Circular No. 1112(45)/F, Dt. 07.01.04

Sir,

I am directed to say that the Administrative Departments were requested in this Department letter No. 1112(45)/F, dt. 07.01.2004 (Copy enclosed) to undertake periodic reviews regarding consumption of electricity in the offices of Heads of Department / Subordinate offices so that the expenditure towards the payment of electricity dues and provision of funds in the budget are made in terms of the norms prescribed by Finance Department circular No. 1182(45)/F, Dt. 07.01.2003 (copy enclosed).

I would, therefore, request you to kindly intimate Finance Department about the result of such periodic reviews undertaken in your Department within fortnight.

Yours faithfully,

**Sd/-
Special Secretary to Govt.**

FINANCE DEPARTMENT

**No.1112(45) / F., Dt.07.01.2004
WF-II-73/03(pt)****From****Shri P.K. Mishra,
Special Secretary to Govt.****To****The Principal Secretaries/
Commissioner-Cum-Secretaries/
Secretaries of all Departments of Govt.****Sub: Energy consumption as per norms.****Ref: Finance Department circular No.1182/F., dt.07.01.2003.**

Sir,

I am directed to say that Finance Department have issued elaborate instructions for monitoring consumption of electricity as per norms fixed in consultation with the Chief Electrical Inspector. The Administrative Departments/Heads of Departments were advised to ensure that the norms are scrupulously followed and the budgetary allocations for electricity charges are made on the basis of the norms so that the level of consumption would go down.

Secretaries of the Administrative Departments are, therefore, requested to make periodic reviews regarding consumption of electricity in the offices of the Heads of Departments/Subordinate Offices and ensure that expenditure towards payment of electricity dues and provision of funds for current dues are made as per the norms prescribed by Finance Department. Head of Office should be made responsible in all cases where the consumption is in excess of the norms.

Yours faithfully,**Sd/-
Special Secretary to Govt.**

FINANCE DEPARTMENT

No.1182(45) / F., Dt.07.01.2003
WF-II-60/2002(pt)

From

Shri A.K. Tripathy,
Principal Secretary to Govt.

To

**The Principal Secretaries/
 Commissioner-Cum-Secretaries/
 Secretaries/Special Secretaries
 of all Departments of Govt.**

Sub: Introduction of norms of Energy Consumption in respect of Government Offices.

Sir,

Government have been considering formulating norms regarding consumption of electricity by various Departments of Government. After careful consideration Government have in consultation with the Chief Electrical inspector formulated a norm regarding consumption of electricity. The norm has been worked out with reference to the floor area of a Government building. The Chief Electrical inspector has assessed consumption of electricity at the rate of 0.5 unit for each sqr. ft. area for a month. For example an office with a sanctioned floor area of 1000 sft the electricity consumption would be Restricted to 500 units per month. The norm fixed takes into account electricity consumption in respect of light and fan only and does not take into consideration the electricity consumption in respect of Air Conditioner. Appropriate allowance will be made for use of Air Conditioners in respect of entitled officers only.

2) Revenue, Works, R.D, Forest and Urban Development Departments are to review the rent charged in respect of Rest Houses, Inspection Bungalow, Circuit Houses maintained by their Department to ensure that the electricity consumption charges in such Rest Houses, Inspection Buglow and Circuit Houses are recovered from the occupancy charges paid by the various occupants. Necessary changes are being made in the rules to ensure that collections made by such Inspection Bungalows, Rest Houses etc. are utilized for payment of electricity charges and no budgetary allocations would be made for such payments.

3) The electricity charges in respect of Hostels in all educational institutions whether managed by the State Government or receiving grant-in-aid/Block grant should be recovered from the inmates. Separate meters should be installed for the purpose Electricity consumption in the Classrooms, Laboratories and Office Rooms should be as per norms prescribed in the circular.

4) In Engineering and Commercial Establishments like Public Health Engineering Department Pump Houses, Government Press and Workshops etc., where there is bulk consumption of electricity and the expenditure on the score is high, the concerned Department should introduce energy audit by engaging experts and install energy efficient devices so as to reduce the recurrent high expenditure on energy consumption.

5) All Administrative Departments are to ensure that norms outlined in the preceding paragraphs are scrupulously followed. Finance Department would make budgetary allocations for electricity charges only on the basis of such norms. The current level of consumption should be brought down by atleast 10% from the level of consumption of 2001-02.

6) In order to monitor consumption of electricity in each office, the Heads of Offices are required to furnish a bimonthly report on energy consumption indicating the unit of energy consumed during the period under report alongwith the units consumed during the two months prior to the period of report in the proforma at Annexure-II. These reports should be submitted to the Heads of Departments who in turn will cause a detailed review of the position by the Joint Directors/Deputy Directors and officers of equivalent rank under their control. This will not only facilitate constant monitoring to achieve the targeted reduction but also it will be an effective tool to counter the fictitious billing by the DISTCOs.

I would, therefore, request you kindly to issue necessary instructions to the Heads of Departments and Sub-ordinate Offices for implementation of Energy Budgeting in State Government Offices which would help in economizing Government expenditure.

Yours faithfully,

**Sd/- A.K.Tripathy
Principal Secretary to Govt.**

Fixation of norm for the use of Electricity in Government offices based on office space

(A)

1. Consumption for lights and fans only:
Tentative Room size - 16'X16'=256 sqft Area
No. of points, fluorescent lights - 3 nos
3x40 watt = 120 watt

Duration of Average consumption for 8 hours for 3 lights and 12 hours for one light.
3x40x8=960 Watt hrs
40x12 = 480 Watt hrs
Total: 1440 Watt hrs.

2. Fan points 2 nos. (two) 80 Watt each:
2x80 = 160 watt
Duration of Average consumption of two fans = 8hrs
one fan = 10 hrs
2x80x8 = 1280 Watt hrs
1x80x10 = 800 Watt hrs
Total = 2080 Watt hrs

Total : 1440 + 2080 Watt hrs
(1+2)
= 3520 Watt hrs.
Say 3.5 UNITS

Miscellaneous consumption like out door lighting and corridor lighting etc. = 800 watt hours

Grand Total = 4300 watt hours or 4.3 UNITS per day
MONTHLY CONSUMPTION = 4.3 X 30 = 129 OR SAY 130 unit per month
Average consumption per sqft of area = $\frac{130}{256}$ = 0.5 units per sqft area per Month

(B) Consumption with light, fans and AC machine :

- (i) Room with AC machine 1.5 Tonne capacity
Taking yearly consumption
of machine as 3 hrs per day over the entire year -
consumption of the machine -
2.1 x 3 x 30 = 189 UNITS per month
consumption of the machine =
189 = 0.75 units per sqft per month

256

- (ii) Consumption on lights & fans
= 0.5 units per sqft per month
Total consumption with machine, lights & fans
= 0.75 units + 0.5 units
= 1.25 units per sqft per month
The above rates of consumption may be quite reasonable for general adoption in all offices.

Annexure -II

Bimonthly Report for consumption of Energy to be furnished to Heads of Departments

Name of the Estt./ Office	Period to which the Report relates	Energy consumption during the period under report in terms of units	Energy consumption in two months prior to the period of report in terms of units	Percentage of increase or decrease	Remarks
1	2	3	4	5	6

Signature of Head of Office

FINANCE DEPARTMENT

No. 31356 (167)/F., Dt. 23.07.2004

From

Shri K. C. Badu, IAS,
Additional Secretary to Govt.

To

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

Sub : *Instruction regarding incurring expenditure out of the budget provision made in the regular annual budget 2004-05.*

Sir,

I am directed to say that the regular annual budget for the year 2004-05 has been presented in the Orissa Legislative Assembly on 05.07.04 and the Appropriation Bill on this Budget will be presented in the OLA on 30.07.04. After the Bill is passed and is enacted, necessary communication from this Department will be issued to all concerned to incur expenditure out of the budgetary provision. But it may take some time for Controlling Officers to communicate the unit-wise allotment to the sub-ordinate offices, which may result in delay in drawal of the personal entitlements of the employees.

2. To obviate the problem, it has been decided that in case of drawal of salaries for the month of July, 2004 to be drawn in the month of August, 2004, **allotment order from the Controlling Officers or allotment on the body of the bill by the Drawing & Disbursing Officer need not be insisted upon by the Treasury/Special Treasury/Sub-Treasury Officers.** But the amount presented for drawal shall be entered in the controlling register in the respective Treasury for calculation of outstanding allotment for the month of August, 2004 after receipt of the allotment order. The Controlling Officers accordingly would issue allotment order so that drawal incurred during August, 2004 is covered within the allotment communicated.

3. Further, in order to avoid difficulties for drawal of salary for the month of August, 2004 onwards, the Controlling Officers are required to communicate the allotment by 20.08.2004 positively and allotment column must be filled in while drawing salary for the month of August, 2004 onwards.

4. However, the Treasury Officers/Sub-Treasury Officers shall pass the pay bills for July, 2004 only after receipt of communication from Finance Department that the Appropriation Bill for the year 2004-05 has been enacted.

Yours faithfully,

Sd/-
Additional Secretary to Govt.

FINANCE DEPARTMENT

No. 2173 (230) /F., Dt.14.01.2005
WM – 8/ 2004

From

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

To

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

Sub:- Guidelines on expenditure management and mobilization of resources

Sir/ Madam,

It has been noticed that there is a rush of expenditure during the fag end of the financial year. The expenditure during the month of March far exceeds the average expenditure during the pervious months. Such rush of expenditure during the month of March has in the past resulted in a huge closing cash deficit in the Government Account. It has also been noticed that many DDO's are unable to utilize the funds drawn at the fag end of the financial year and keep the unutilised balance outside the Government Account in shape of Cash, Bank Draft DCR in violation of the provisions contained in the Orissa Treasury Code.

With a view to streamline the financial working of the State Govt., it has been decided to lay down the following guidelines for the Administrative Departments/ Controlling Officers/ DDOs etc.

i) Administrative Departments are required to review the trend of expenditure and come up with re-appropriation proposals well in time. No re-appropriation proposal will be entertained in the Finance Department **after 15th of February, 2005. Finance Department shall also not entertain any proposal for re-appropriation of funds from Pay.**

Departments are to locate savings in other Heads of Account.

ii) Departments are to report surrender of savings under each grant by 10th March in terms of Rule 144 (2) of the Orissa Budget Manual.

iii) Finance Department have decided that Letter of Credit for Engineering Departments shall be issued **only till 28th February, 2005**. Engineering Departments are, therefore, requested to review the pace of ongoing works and send requisition for issue of L.C. during January and February.

iv) Money after drawal from Treasury/ Bank through bills/ Cheques should not be kept outside Government Account and DDO's with unutilised cash balances shall face disciplinary action.

v) Budgetary funds should in no case be transferred to civil deposit.

vi) All bills for drawal of funds must be presented in the Treasuries by 15th March, 2005. Treasuries will not accept any bills thereafter.

Departments are to monitor the drawal and utilization of Central Assistance, Finance Departments are in a position to provide State matching share to enable the Administrative Departments to access Central Funds. A detailed review may be carried out regarding the quantum of States share that has already been released and the balance that needs to be released. Finance Department shall take timely action to release the balance State share that is due to be released.

Administrative Department are also requested to review the collection of Tax and Non-Tax Revenue in their Departments to ensure that we reach the targets set by the Chief Secretary in this regard.

In view of the tight resource position, Finance Department would not be in a position to relax any of the stipulations mentioned in the foregoing paragraphs and Administrative Departments are requested **not to send proposals after February, 2005.**

Yours faithfully,

Sd/- U. Sarat Chandran
Principal Secretary to Govt.

FINANCE DEPARTMENT

No. 31886(45)/F., Dt. 27.07.04
Bt-I-10/2004

To**All Departments of Government.**

Sub: Submission of particulars of sanction and recoupment in respect of Orissa Contingency Fund.

The undersigned is directed to say that it has come to the notice of Finance Department that none of the Departments is taking steps for reconciliation of the expenditure in-respect of O.C.F. advances at the level of the Accountant General. As a result, the drawal and recoupment position of the O.C.F. at Govt. level differs with that of the A.G. , Orissa, Finance Department is facing a lot of inconvenience in complying to C & A.G.'s report and in preparation of the para-wise compliance to PAC report etc. A.G. Orissa is also facing difficulties in posting the OCF expenditure in Major Head 8000-O.C.F.

Therefore, they are requested to furnish the drawal and recoupment particulars in respect of O.C.F. Advances taken by them in the enclosed proforma, to Finance Department by 5.8.2004 with a copy to A.G., (A & E), Orissa for necessary compilation. The action taken in this regard would be reviewed in the meeting to be taken by Principal Secretary, Finance on 6.8.2004 at 3.3. PM in the Third Floor Conference Hall of the Secretariat.

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

Sl.No.	Name of the DDO	T.V. No. & Date	Amount Drawn	Purpose of Drawal	F.D. Sanction order No. & Date
(1)	(2)	(3)	(4)	(5)	(6)

PARTICULARS OF RECOUPMENT

Sl. No.	Name of the Department	Amount of OCF Advance Sanctioned with reference to F.D. order No. & Date	Amount of OCF Advance drawn with T.V. No. & date	Expenditure incurred against the Drawal	Head of Account under which the expenditure was incurred	Balance amount if any, refunded (please indicate the challan No. & Date)	Amount for which recoupment order has been issued	Letter No/ Date of recoupment	If not the reasons in brief	Whether the OCF advance sanctioned required revision. If so the date of such proposal referred to F.D.	Whether verification with A.G. has been done and figures reconciled
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

FINANCE DEPARTMENT

No. W.M. -8/2004 – 20307 (230)/F., Dt. 07.05.2004**From****Dr. U. Sarat Chandaran
Principal Secretary to Government****To****All Principal Secretaries / Secretaries to Government
All Heads of Departments.****Sub:- Procedure for regulating release of funds from Civil Deposit during
2004-2005.**

Sri/ Madam,

I am directed to say that in many instances funds which were sanctioned for expenditure could not be drawn in cash and have been retained in Civil Deposit under the Head of Account "8443-Civil Deposit - 800 other Deposits". These funds should be withdrawn and utilized for the purpose for which those were sanctioned in a gradual manner so as not to affect the ways & means position as well as implementation of essential programmes of the Government owing to depletion of resources of the current financial year. In order to regulate withdrawal of funds from Civil Deposit without straining the Ways & Means position of the State Government, the following guidelines should be followed by all Departments and sub-ordinate offices during the year 2004-2005.

2. (i) Withdrawal of advance compensation money deposited by Collectors under the Minor Heads - "111-Other Departmental Deposits" and "117-Deposits for Work Done for Public Bodies or Private Individuals" under the Major Head "8443-Civil-Deposit" will be withdrawn by the depositor.

(ii) In case of all other claims the procedure of drawal shall be as follows:

a) Where the amount of Civil Deposit in a particular case does not exceed Rs.1.00 lakh the head of Department may sanction withdrawal from Civil Deposit without obtaining approval of the Administrative Department.

(b) Where the amount of Civil Deposit exceed Rs.1.00 lakh but does not exceed Rs.10.00 lakhs the Administrative Department may sanction withdrawal from Civil Deposit without referring the matters to the Finance Department.

(c) Where the amount of Civil Deposit exceeds Rs.10.00 lakhs the sanction of withdrawal from the Civil Deposit would be accorded by the Administrative Department only after obtaining concurrence of the Finance Department.

(d) However, the restriction at para (c) above will not apply to withdrawal from Civil Deposit made out of the budgetary provisions fro ACA for KBK, Centrally Sponsored Non Plan Scheme for Modernisation of State Police Force and Programmes/Schemes under grants recommended by the Eleventh Finance Commission. The Administrative Departments are authorized to allow release of funds for these schemes / programmes

with the concurrence of their Financial Advisors / Asst. Financial Advisors.

- (e) The above authorization under sub-para (a) and (b) does not cover cases where funds have been drawn and kept in Civil Deposit by augmenting provision through re-appropriation. Similarly authorization made by Para (ii) (a) & (b) is not applicable to cases where Finance Department had made some specific stipulations while concurring in the proposal of Administrative Department to keep the amount in Civil Deposit. In all such cases, prior concurrence of the Finance Department would be necessary.
- (f) Release of funds relating to Central Plan Schemes and Centrally Sponsored Plan Schemes from Civil Deposit shall in all cases be referred to the Finance Department, irrespective of the amount involved. While referring such cases the Administrative Department should specifically indicate if Central Assistance due has been released by the Government of India in respect of the CP/ CSP Schemes. Further it should be indicated by the Administrative Department, if the withdrawal sought for will ensure further release of Central Assistance / Central Share under the respective Central Plan / Centrally Sponsored Plan Schemes. All such proposals for release must also indicate the upto date position of Central Assistance received, expenditure incurred and U. C. submitted.
- (g) In case the deposits made out of funds sanctioned under State Plan (EAP) while referring the proposal for withdrawal, it should be indicated if the proposed withdrawal will bring in additional Central Assistance under the Scheme.
- (h) Proposals for withdrawal of funds originally sanctioned under Non-Plan and State Plan (except State Share of CSP and personal claims) and kept in Civil Deposit for more than three years should not be ordinarily entertained without sufficient justification for incurring the expenditure. All such cases should be referred to Finance Department before allowing withdrawal. It has been noticed that some Departments in anticipation of release of funds from Civil Deposit have gone ahead with contracts /work orders. The D.D.Os should not create any liability on these accounts without seeking permission for withdrawal. Such unspent balances lying for more than three years and without any expenditure commitment should be refunded back to Treasury forthwith.

3. A proposal for sanction of withdrawal from Civil Deposit shall in all cases be accompanied by detailed information as indicated in Annexure-I. The Drawing Officer while furnishing proposal must record a certificate to the effect that he has personally verified the correctness of deposit and that he shall be personally responsible for any double drawal or wrong drawal. Such certificate shall be recorded while furnishing information by the DDO in Annexure-I, as well as on the body of the bill to be presented to the Treasury. In the sanction order, it is to be clearly mentioned as to whether the same has been duly concurred in by the Head of the Department/ Administrative Department / Finance Department, as the case may be, in pursuance of the authorization made vide memo No. /UOR No.

4. All proposals of release from Civil Deposit when referred to Finance Department should invariably have the comments of the F.A./A.F.A. of the Administrative Department. The F.A./A.F.A. of the Department should indicate in the file the amount lodged in Civil

Deposit, the amount withdrawn earlier, the balance left un-drawn and urgency of release. Besides, it should be stated if the amount will be utilised for the purpose it was sanctioned. Similarly the delegation made vide para 2 (ii) (a) & (b) may be exercised in consultation with the F.A. / A.F.A. or F.A. and C.A.O. as the case may be.

5. It may kindly be noted that each deposit is a separate case eligible for withdrawal from Civil Deposit and cases of deposits should not be clubbed together while referring the file to Finance Department for withdrawal.

6. Unless money is immediately required for disbursement, withdrawal from Civil Deposit should not be made in anticipation of expenditure. Heads of Departments and the Administrative Departments should permit release from Civil Deposit considering the urgency and necessity of withdrawal in each case and after ascertaining that all procedures necessary to be completed before incurring expenditure have been duly completed. If it is noticed that after drawing fund from civil deposit the money has been kept idle for more than 7 days, the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits.

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

8. All Drawing and Disbursing Officers under your Administrative control may be instructed accordingly.

Yours faithfully,

**Sd/
PRINCIPAL SECRETARY TO GOVERNMENT**

ANNEXURE - I

SANCTION OF WITHDRAWAL / RELEASE OF FUNDS FROM THE CIVIL DEPOSITS

Challan No. & Date	Account of Deposit	Amount withdrawn	Balance	Name of the Treasury/ Spl. Treasury/ Sub-Treasury	Head of Account from which the amount was kept in Civil Deposit	The nature of the claim	The purpose for which the provision was made in the Budget/Whether funds provided through re-appropriation.	Whether drawn in AC Bill or Fully vouched contingent bill or the other forms of the bill (specify)	Whether Non-plan, State Plan, Central Plan or Centrally Sponsored Plan (Specify)	Whether central assistance has already been received and credited to State Government account in respect of the deposit now proposed to be withdrawn (furnish detail)	Whether necessary formalities have been completed before proposing drawal of funds from the Civil Deposit.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Certified that the particulars furnished in this statement have been verified by me and found to be correct and that I am aware that I shall be personally responsible for any double or wrong drawal of funds in respect of the deposit particulars furnished in this Statement.

Signature and Designation of Head of Office/DDO (Seal)

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

No. 36753 /F., Dt. 24.08.2004
WM-08/2004

From

**Dr. U. Sarat Chandran,
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 2004-05*

Sir/Madam,

I am directed to say that in terms of this Deptt. letter No.11786/F., dtd. 23.03.04 No.17002/F., dtd.07.04.04 and No. 31356/F., dtd.23.07.04, the Administrative Departments have been authorized to incur expenditure during the first four months of the financial year 2004-05 on the basis of On Account Budget. In the mean time the full fledged budget for 2004-05 has been passed by the State Legislature and Appropriation Bill enacted. As the State is passing through severe fiscal stress, there is a need to regulate the release of budgeted provision both under Plan and Non-Plan so as to ensure sequencing of expenditure with resource flow and avoid any severe resource and liquidity crunch. Since the resources are limited and expenditure needs are many, releases ought to target maximum return for the money spent. Resources should flow such that maximum number of projects get completed and returns flow back to the economy as well as we are able to leverage greater flow of funds from Government of India and other sources. In order to provide greater flexibility, Finance Department have also decided to enhance the limit of release of budgetary provisions by Administrative Departments. Keeping the above mentioned objectives in view, while sanctioning funds Administrative Departments are required to observe the following guidelines.

- (i) Secretary of the Administrative Department should ensure that there is adequate progress in collection of State's own revenue as per the targets set by the Chief Secretary communicated in Finance Department letter No.17665(12)/F dated 16th April, 2004.
- (ii) The funds should be released based on a definite action plan for achieving the target fixed for the year.
- (iii) The other important aspect to be looked into is furnishing of Utilization Certificate in respect of expenditure incurred during 2003-04 and the progress of utilization in respect of the expenditure incurred upto the preceding month in which the fund is proposed to be released.

(iv) While releasing fund, priority should be given for completion of the incomplete projects and to ensure completion of the projects listed out in the Zero Based Investment review as printed at page 65-71 of "Orissa Budget, 2004-05 at a glance."

Prioriti
sation
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 several changes on the basis of the approval 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. 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. Expenditure with respect to outlays provided under certain State Plan schemes like State share under CSP, MLA LAD, constituency-wise allocation for Rural Roads, Special Problem Fund subsidy, grants-in-aid etc. is to be regulated basing on generation of State's own resources. 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
- ii) PMGY and other earmarked schemes of State Plan like ACA for KBK, AIBP, Slum Development etc.
- iv) CSP & CP schemes
- v) Modernisation of Police force and Prison administration under Non-Plan
- vi) Schemes funded through grants/awards of Eleventh Finance Commission
- vii) Relief expenditure

Monitoring
of
utilization
Certificate
of Central
assistance

3. Government of India in the mean time in their communication dated 5.8.2004 inter-alia have stipulated as under :-

"iii.- Parking of funds in the State Governments and other Implementing Agencies has been viewed seriously by FM. In this regard first report of unspent balances with State Governments and other Implementing Agencies is required to be submitted to Secretary (Expenditure), Ministry of Finance.

ix. It should be ensured that funds are released only after obtaining proper Utilization certificate and parking of funds either with the State Governments or the Implementing Agencies will be totally unacceptable.

In view of the above guidelines and stipulations imposed by Govt. of India, 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 utilized to obtain further assistance. The same degree of vigilance is required to be maintained in respect of Central Plan and Centrally Sponsored Plan Schemes and release of central assistance should be vigorously pursued. **The release of Central Assistance and the progress of utilization may be reviewed each month by the Secretaries of the Administrative Departments and proposals for release of fund under CP & CSP shall invariably indicate the result of such review. A copy of such review report shall be furnished to Finance Department (Plan Finance Branch) by 10th of each succeeding month.**

Creation/filling
up of posts,
purchase of
vehicles and
equipments as per
stipulations of
F.D.OM dt.
14.3.2001 and FD
Memo
No.32861/F.,
dt.3.8.04

4. 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. The Administrative Deptts., while sanctioning expenditure out of the Budgetary provisions should, therefore, observe the following guidelines meticulously.

i) Finance Department have already issued orders regarding abolition of 75% of base level vacant posts vide O.M. No. 32861/F., dt. 03.08.2004. F.D. would not entertain any proposal relating to creation of new posts / filling up of vacant posts till such time Administrative Department issue the abolition orders. Purchase of new vehicles shall not be entertained unless the Secretary of the Department certifies that all the condemned vehicles have been disposed of. Similarly proposals of procurement of Machinery and equipment exceeding Rs.10.00 lakh in value except in case of World Bank Assisted Orissa Health System Development Project and projects financed under upgradation and special problem schemes under the award of the 11th Finance Commission should be referred to Finance Department for concurrence. However, the stipulations regarding purchase of vehicles, expenditure on other contingencies, purchase of machineries and equipments contained in F.D. OM No.1095/F., dt.14.3.2001 on austerity measures will be followed by the Administrative Departments while referring the above proposal to Finance Department.

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. If any of the institutions/organizations are in default in payment of State Govt. dues, including guarantee fee, dividends of earlier years, etc, no further release in shape of grant, ways & means advance, loan or share capital should be proposed and made. Similarly no budgetary provision shall be released or guarantee proposals would be considered unless Escrow accounts are operated and stipulations contained in F.D. resolution No. 11311/F., dt. 19.03.2004 are fully complied with.

Release to
Co-
operatives

(iii) 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. The cases of default in payment of State Govt. dues and non-compliance regarding operation of Escrow accounts shall not qualify for release of any budgetary provision or providing State Govt. guarantees as enumerated in sub- para (ii) above.

Release of
Grant- in-aid
and Subsidy
to PSUs &
Cooperatives

(iv) Sanction of subsidy (including managerial subsidy), grant-in-aid in favour of the public sector undertakings, cooperative organizations etc. including 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. These releases would also be subject to opening of Escrow

Account mentioned in sub-para (ii) above. The release would be considered based on progress of utilization of the fund earlier released.

Release of
Grant-in-aid

(v) Grant-in-aid to Universities/Engineering Colleges, Non Government Aided Educational Institutions, other organizations which are regularly in receipt of grant-in-aid from Government, shall be sanctioned on quarterly/monthly basis by the concerned Administrative Department at the existing scale of pay and rate of D.A. without reference to the Finance Department subject to abolition of 75% of the base level vacant posts as on 01.04.2004 in terms of the Finance Department letter No.32861 (45)/F., dt. 3.8.2004 and limit of release as indicated in sub-para (vii) below. Further, before sanction, the Administrative Department should insist upon utilization certificate/expenditure statement in respect of grant-in-aid released up to 31.3.2004. In all cases of sanction of grant-in-aid, it should be ensured that the amount sanctioned does not exceed the provision authorised by the Legislature. While sanctioning Grant-in-Aid for the last quarter ending on 31.3.2005, the Administrative Deptt. should ensure that utilization certificate for quarter ending 30.9.2004 has been received. Where-ever stipulations have been imposed at the time of admitting schedules for the regular budget proposals of 2004-05 for Post-budget scrutiny, the sanction and release of funds in such cases would **require prior clearance of Finance Deptt.** These among others include the following :-

(a) Block grant to the Schools and Colleges as notified vide SRO No.112/14 dt.20.2.2004 by School & Mass Education Deptt. and IV-HEG-5/2004-7732/HE., dt. 20.02.2004 and IV-HEG-05/04-7739/HE., dt. 20.02.2004 by Higher Education Deptt.

(b) Release of funds for the taken over Urban High Schools as notified vide M-III-M-43/2003/HUD-4942., dt. 28.02.2004 of H & UD Departments

(c) All other cases including Grants-in-Aid where specific stipulations have been imposed for prior concurrence of Finance Department and P & C Department as the case may be.

Release of
Scholarship

(vi) Pre-matric and post-matric scholarship for SC & ST students may be sanctioned subject to budgetary limit after the Secretary of SC & ST Dev. Department is satisfied that fund released during the previous year has been fully and properly utilized and actually the intended beneficiaries have got the benefit.

Release in
suitable
instalments

(vii) 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.50.00 lakhs at a time under Non-Plan and Rs.100.00 lakh under Plan 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.14.3.2001(relating to austerity measures) read with F.D. OM No. 32861(45)/F., dt. 03.08.2004 and No.55764/F., dt.31.12.2004 should be scrupulously followed.

Release of
fund under CP
& CSP

5. The Administrative Departments 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 up to end of December, 2004 in anticipation of receipt of Central Assistance.

Limit of
sanction by
Admn. Deptt.

6. Any sanction exceeding Rs.50.00 lakhs whether under Non-Plan and Rs.100.00 lakh under State-Plan, Central Plan or Centrally Sponsored Plan Schemes excluding salary components shall be made with the prior concurrence of Finance Department except those mentioned in para 8,9,10 11 & 12. 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.50.00 lakhs under Non-Plan and Rs.100.00 lakh under Plan shall be entertained by Treasury/Special Treasury/Sub-Treasury Officers without the concurrence of Finance Department excepting those specified in para: 8,9,10 11&12 below.

Achievement
of financial &
physical target

7. 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-1.

Release of fund
under KBK,
EFC grant,
EAPs, NOAP
and SOAP etc.

8. The restrictions in para – 6 will not apply to sanction of funds for expenditure on account of Relief and Special House Building Advance. Eleventh Finance Commission grants/awards, Rural electrification works, Grant-in-aid (Salary) for Aided Educational Institutions, ACA for KBK, ACA for EAPs and SOAP, ODP & NOAP. Release of funds for schemes funded out of ACA for KBK and Eleventh Finance Commission Award, ACA for EAPs and SOAP, ODP & NOAP will be regulated by the provisions of para 9,10 11 & 12 respectively.

9. Budgetary provision made for different schemes in KBK districts out of ACA for KBK will continue to be guided by the following discipline:-

(a) That Budgetary Provision made for different schemes in the KBK districts only out of ACA under State Plan ear-marked by the P & 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.

(b) While releasing the fund for the schemes implemented in KBK districts out of the ACA under State Plan, the Administrative Departments shall ensure the compliance of the following stipulations :-

i) The fund may be released in suitable instalments depending on the progress of work and utilization of funds allotted earlier for the programme.

ii) Drawal of fund from Treasury required for utilization shall not remain idle for more than 15days (except in case of L.C.) without enjoyment of responsibility.

iii) 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 will be liable for disciplinary action under the provision of OCS (CC & A) Rules, 1962.

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 10days from the date of receipt of the requisition and the L.C. so issued shall remain valid upto 90days from the date of issue.

v) The requisition of LCs for other programmes should not be mixed up with the projects or release for KBK districts.

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 15days (except in case of L.C.).

vii) In case the fund released remains idle for more than 15days, concerned Secretary of the Department will be 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 /Executing Agency as per guidelines or/and Government orders from time to time.

Release of
fund under
EFC

10. 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 the proposal to the Finance Deptt. This should be released in two instalments as indicated below :

- a) 1st instalment by 30.09.2004
- b) 2nd instalment by 31.12.2004

Grants recommended by the Eleventh Finance Commission for local bodies may be released by the concerned Administrative Departments without referring the same to the Finance Department as per the following schedule.

- i) ULB grant Rs.862.32 lakh (including State Share) - by 31.08.2004
- ii) RLB grant Rs. 4639.70 lakh - by 31.08.2004
and
Rs.4000.00 lakh (including State Share) - by 31.10.2004
- iii) amount kept in Civil Deposits/PL Account - by 31.08.2004

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. LC 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 LC 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 11. 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 in para-6 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 Departments 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 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 assisted 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 and NOAP

12. 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 instalments (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

13. (a) 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, 2004 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 would be paid if it can be accommodated within the existing budget provision. However, 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 Finance Department before the said arrear is met from out of the existing budget provision in terms of Finance Department Circular No.35548(235)/F., dt.12.08.2003.

14. Release of funds from Civil Deposit would be regulated in terms of Finance Department circular No. 20307 (230)/ F., dt. 07.05.2004.

Unauthorised
parking of
Govt. money

15. 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-utilized 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 unauthorised 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.

Reconcilia-
tion of
Accounts

16. The Controlling Officers should reconcile the accounts with Accountant General, Orissa on a monthly basis. The Secretaries of the Administrative Departments should review the reconciliation every quarter and submit to Finance Department every quarter a certificate stating that accounts of the previous quarter has been reconciled by the Controlling Officers under him/her.

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,

Sd/-

PRINCIPAL SECRETARY TO GOVT.

Statement showing Physical/Financial progress under different Non-Plan/State Plan/Centrally Sponsored Plan Schemes during the year 2004-05 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
against the Central Assistance released _____
- 10) Remarks _____

**Financial Advisor/
Asst. Financial Advisor,
_____ Deptt**

FINANCE DEPARTMENT

No. 43356(45) /F,
Bt-I-33/2004

From

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

To

The Principal Secretaries to Government
Commissioner-cum- Secretaries to Government,
Special Secretaries to Government.

Sub:- Provision of funds in the budget against vacant posts.

Bhubaneswar, dated the 4 the Oct' 2004.

Sir / Madam,

The Public Accounts Committee have observed that many Departments have taken budget provision for vacant posts. As per Rule 61(b) of the Orissa Budget Manual, 1963, the estimates should be framed on the basis of the expenditure likely to be incurred in the coming year on account of the Officers and sub-ordinates likely to be on duty. Provision for those who are on deputation or absent in otherways and unlikely to return within the period of budget should be excluded.

2. Finance Department has issued instructions in letter No. 25700(225) dt. 3.6.96 (copy enclosed) that budgetary provision for salary and allowances should be made only in respect of those posts which are continuing. Unless certain posts are very shortly to be filled up, provisions for such posts should not be made in anticipation, because in such cases, adequate savings is shown due to non-filling of such posts. Besides, while issuing guidelines for preparation of budget estimates, Finance Department has been emphasizing every year that no budget provision shall be taken for vacant posts. In spite of all these, Departments of Government have taken budget provision for the vacant posts.

3. It is once again impressed upon all the Department that they should not propose budget provision for vacant posts. If necessity arises, required funds can be provided at the Supplementary stage.

Yours faithfully,

Sd/-

SPECIAL SECRETARY TO GOVERNMENT

No.25700(225)-A & A(P)-27/93-F

FINANCE DEPARTMENT

The 3rd June, 1996.

To

**All Departments of Government /
All Controlling Officer,**

Subject : Financial Discipline in different Departments.

The undersigned is directed to say that the Appropriation Accounts prepared by the Accountant General, Orissa, considerable savings and expenditure is excess over the Budget provision are being reflected almost every year. This phenomenon has been adversely commented upon by the P.A.C. while examining the accounts of different Departments. With a view to ensuring that such phenomenon does not recur, it is requested that the following guidelines be followed by the different Departments.

2. While furnishing proposals for the Annual Budget, realistic assessment of expenditure should be made. Such expenditure which are located on specific should be included only after the location has likely been finalized or is likely to be finalized within the first three months of the year. In case of salary and allowances, provisions should be made only in respect of those posts which are continuing. Unless certain post are very shortly to be filled up, provisions for such posts should not be made in anticipation, because in such cases adequate savings is shown due to non-filling of such posts. Similarly provision for arrear claims should be made where such arrears have been sanctioned or are in the process of sanction.

3. Supplementary provisions should not be resorted to unless the departments are confident that they are in all preparedness to spend money within the financial year. Where savings can diverted by way of re-appropriation, supplementary provision should not also be resorted to.

4. In case of Central Plan and Centrally Sponsored Plan Scheme, the Administrative Department should firm up the Commitments of Government of India before the proposals are included. Such schemes should be closely monitored so that the central assistance is received in time and spent within the financial year. Therefore, timely steps for release of central assistance should be vigorously pursued by the Administrative Departments.

5. As per Para 144(2) of the Budget Manual, 10th March of the year is the last date upto which surrender of savings should be received by the Finance Department. Therefore timely steps should be taken for locating savings in different units or schemes and surrender should be made to Finance Department as per the above provisions of Budget Manual. In no case the Department or the Controlling Officers should wait till 31st March for intimation of surrender.

6. The Financial Advisors posted to different Departments should be entrusted with the responsibility of reviewing Expenditure every month. In case of large scale/ disproportionate savings or incase of excess expenditure over and above the Budget Provision the matter should be promptly reported by the Financial Advisor Assistant Financial Advisor of the Department to Finance Department. The Financial Advisors as well as the Controlling Officers should also ensure verification or Departmental figures with that of Accountant General, Orissa and should reconcile the discrepancy, if any, in time so that incorrect figures may not appear in the Appropriation Accounts.

7. All the Departments of Government and the Controlling Officers are requested to meticulously follow the above guidelines. Receipt of this circular may please be acknowledged.

Sd/-P.K. MISHRA
Principal Secretary to Government

FINANCE DEPARTMENT

No. 52977(230)/F., dt. 14.12.04
Bt-I-9/2004

From

Shri S.K. Mishra
Spl. Officer-cum-Joint Secretary to Government.

To

All Departments of Government
All Heads of Departments

Sub: Placing of Special Allotment for drawal of arrear salary of the Government employees.

In paragraph 5(i) of the Finance Department letter No. Bt-I-8/2002-45749(235)/F, dt. 30.9.2002 it has been stipulated that the arrear D.A. and salary of the retired Government employees or the Government employees who are due to retire on or before 31.3.2003 may be drawn by the concerned D.D.O.s out of the total allotment received under Pay., D.A., H.R.A. etc and no separate allotment may be made for arrear D.A. or insisted upon and arrear salary in respect only those who have already retired or those who are due to retire by 31.3.2003 may be drawn out of the existing budget provision.

2. The matter has been examined further in Finance Department in the light of the representations received from various quarters about the difficulties faced by the retired Government employees or those who are due to retire shortly for drawl of their arrear salary and arrear D.A. Accordingly, in partial modification of the instruction issued in Finance Department letter No. Bt-I-8/202-45749(235)/F, dt. 30.09.02, the following instructions are issued to mitigate the difficulties faced by the retired employees or those who are due to retire within a period of two years at any point of time.

- (i) The arrear D.A. and salary of the retired Government employees or the Government employees who are due to retire within a period of two years at any point of time may be drawn by the concerned D.D.Os out of the total allotment received under Pay, D.A. , H.R.A. etc and no separate allotment may be made for arrear D.A. or insisted upon and arrear salary in respect those who have already retired or those who are due to retire within a period of two years at any point of time may be drawn from out of the existing budget provision on priority basis in that order (retired employees first, then followed by those who are due to retire within a period of two years)
- (ii) Additional requirement would be considered only if the guidelines indicated at (i) have been strictly followed and detailed calculation is furnished.

3. All other conditions contained in Finance Department letter No. 45749(235)/F; dt. 30.9.2002 remain unaltered.

Sd/- S.K.Mishra
Special Officer-cum-Joint Secretary to Government

FINANCE DEPARTMENT

**Memo No. 54817(230)/F., dated the 24.12.04
Bt-I-37/2004**

To

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

Sub:- Admissibility of expenditure relating to the provisions made in the First Supplementary statement of expenditure for the year,2004-05.

The undersigned is directed to say that the Demands contained in the First Supplementary statement of expenditure, 2004-05 have been approved 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. WM-8/2004-36753 dt. 24.8.2004 shall be strictly followed.
3. Wherever Supplementary schedules have been admitted with stipulations like subject to Post-Budget scrutiny , release of Central Assistance, prior clearance of P &C Department. Finance Department etc, those have to be complied with before release of additional provision made in the 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 fund, necessary orders for re-appropriation or surrender, as the case may be are issued before incurring any expenditure.

Sd/-K.C.Badu

SPECIAL SECRETARY TO GOVT.

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

No. Bt.V.47/04-55764 (45)/F., dt. 31.12.04

To

All Departments of Government.

Sub: - *Fiscal correction and general guidelines for abolition of 75% of the base level vacant posts and filling up of essential vacant posts including exempted category and single posts.*

All Departments of Govt. were requested vide this Dept. letter No.32861/F., dt.03.08.2004 to abolish 75% of the base level vacant posts as on 01.04.2004 at the first instance in order to achieve the reduction in the ratio of salary to State's own revenue and to take forward the fiscal correction process. This correction is absolutely necessary to generate more resources for the development activities of the State, to implement poverty reduction measures and to meet the Social sector and infrastructure investment needs of the State.

But it is brought to the notice of Finance Department that in some quarters doubts have been arising regarding abolition of the posts and filling up of remaining vacancies at the entry level. In order to clarify such doubts, the following guidelines may be followed by all concerned authorities in connection with abolition of 75% of base level vacant posts and filling up of vacancies essentially required including exempted categories and single posts.

(i) At the first instance 75% of the base level vacant posts in all categories (excluding Primary School Teachers, Doctors, Nursing personnel and Striking Force in the Police Department.) as on 01.04.2004, should be abolished and an establishment-wise consolidated status report should be furnished to the Finance Department in order to consider any proposal by the Finance Department relating to creation or filling up of any vacant post under the administrative control of concerned Administrative Department.

(ii) When a sanctioned post carrying a scale of pay is intended to be filled up on a consolidated salary on contractual basis, there could be a possibility of the contract appointee justifying a regular scale of pay in his / her favour on the ground of holding a post carrying a scale of pay. However on account of the severe fiscal stress experienced by the State, as well as to devote more resources for the development needs of the State, there is a need to move to a contractual form of appointment with fixed remuneration. In this context if any base level vacant post is essentially required to be filled up, the same should be made on contract basis at a consolidated salary, that too only after the abolition of the former post carrying a particular scale of pay. The abolition of the regular post and

creation of the post at the consolidated salary would be indicated in the same office order so that in future there would be no scope of addition to the same post.

(iii) The post created on consolidated salary basis would remain valid upto the end of February of the financial year in which the post is created and would automatically stand abolished from 1st March of the said financial year unless the creation of the post is renewed after proper review.

(iv) While considering the filling up of any vacant post of exempted category and single sanctioned post, procedure as outlined in (iii) above may also be followed with minor modification taking into account operational necessities, if any.

(v) While making contract appointment, the appointment order must make it very clear that the appointment is valid upto the end of February and renewal of the contract appointment can be considered only if the continuance of the post is extended with concurrence of the Finance Department and subject to satisfactory performance to be evaluated by the appropriate authority,

(vi) Before giving the contract appointment the appointing authority shall ensure a written undertaking from the contractual appointee in the Model Form as enclosed at Annexure-A.

All Departments are requested to bring the above guidelines to the notice of their sub-ordinate offices including all Aided Educational Institutions, all Corporations, P.S.Us, Co-operatives, Companies, Autonomous Organisations, Semi-Government organizations, Urban Local Bodies etc. in which the State Government have either explicit or implicit financial stake and ensure that they are strictly followed.

Sd/-

PRINCIPAL SECRETARY TO GOVERNMENT

ANNEXURE - A**MODEL FORM FOR WRITTEN UNDERTAKING**

"I _____, son/daughter of _____ who have been given an offer of contract appointment for post of _____ carrying a consolidated salary of Rs. _____ per month is fully aware that my appointment is purely temporary and on contract basis and can be terminated at any time without any notice and assigning any reason thereof.

Further, I am fully aware that my continuance in the said post is contingent upon extension of the said post with concurrence of Finance Department and subject to my satisfactory performance to be evaluated by the appropriate authority.

Further I do hereby give an undertaking that in future I shall not claim regular scale of pay and other allowances for continuing in the said post merely on the ground that I have been given a contract appointment and my contractual appointment have been extended from time to time".

Date -

Signature of the Candidate :-

Place:-

Name in full: -

Detail Permanent Address:-

Detail of Present Address: -

1. Witness number One

Signature –

Details Address : -

2. Witness number two

Signature :-

Detail Address: -

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

No. Bt.V.3/2004(Pt)32861(45)/F., Dated 3rd August, 2004

To

All Departments of Government.

Sub: - *Fiscal correction and Abolition of 75% of the base level vacant post as on 01.04.2004.*

1. As per the MoU between the Government of India and the State Government to achieve fiscal correction, one of the process indicators the State has to achieve is reduction of the staff strength in Government by 20% so as to reduce expenditure on salary which accounts for nerly 100% of State's own revenue and is clearly unsustainable. This adjustment is needed so as to generate more resources for development expenditure of the State. As a part of the Medium Term Fiscal Correction Plan, The State Government is required to achieve an improvement in the ratio of salary to the State's own revenue from 100% in 2002-03 to 80% in 2008. While it may not be possible to compress the staff strength all of a sudden which has to be achieved in a graduated manner, at the first instance action has to be taken on abolition of base level vacant posts. The achievement of target in abolition of base level posts is also linked to additional finances to be received for fiscal correction under the MoU as well as Structural Adjustment Loan. In order to achieve the reduction in the ratio of salary to State's own revenue and to take toward the fiscal correction process at the first instance 75% of the base level posts as on 01.04.2004 has to be abolished.

2. Taking all these aspects into consideration, all Departments are therefore, requested to issue Office Order by 31.08.2004 abolishing 75% of the vacant regular posts at entry level except in case of Primary School Teachers, Doctors, Nursing Personnel and Striking Force in the Police Department. These instructions and stipulations are mutatis mulandis applicable to all aided institutions including aided educational institutions, all Corporations. PSUs, Cooperatives, Companies, Autonomous Organizations, Semi-Government Organizations. Urban Local Bodies etc. in which the State Government have either direct or indirect financial stake.

**Sd/-
Principal Secretary to Govt.**

***MATTER RELATING TO
ORISSA TREASURY CODE***

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

**No. 41173 (167)/F.,
TRB. 63/2004**

From

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

To

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

Sub: - Submission of Vouchers to the Accountant General (A&E) Orissa.

Bhubaneswar, Dated the 21st Sept. 2004.

Sir,

The Accountant General (A&E) Orissa has brought it to the notice of Finance Department that the Vouchers received at their end from the Treasuries do not contain the detailed head of account, for which most of the expenditure are being booked under suspense account. This presents an erroneous picture of expenditure in the accounts of the State Government.

In order to obviate the problem, you are requested to furnish necessary vouchers to the Accountant General (A&E) Orissa containing detailed head of account.

Yours faithfully,

Sd/-

Joint Secretary to Government

FINANCE DEPARTMENT

No. TRB-68/2004 51442(206)/F., dt.03.12.2004**From****Sri P.K. Mishra,
Special Secretary to Government.****To****The Principal Secretaries / Secretaries of all Deptts. of Govt.
All Heads of Departments
All Collectors.****Sub:- Exhibition of 'Civil Deposit' amounts as on component of office cash balance.**

Sir,

The Accountant General during the course of their audit have noted that Civil Deposit amounts are being shown as part of the closing cash balance of the concerned office by some D.D.Os. Any amount once deposited under Civil Deposit, get subsumed in the Government cash balance in the Treasuries under the Public Account of the State and their depiction in the office cash balance of the remitting D.D.O is not correct.

S.R.37 of O.T.C. Vol.- I prescribes the procedure for maintenance of Cash Book by all Government Officers who receive and handle cash. As per the said Codal Provisions, each Officer should maintain a cash book in form O.T.C. 4 for recording in separate columns all moneys received by him on behalf of Government and their subsequent remittance to the treasury or the bank as well as moneys withdrawn from the treasury or the bank either by bill or by cheques and their subsequent disbursement. As the Civil Deposit amount is being drawn through a bill being vouchered at treasury and simultaneously deposited in the treasury through chalan under Civil Deposit head of account by way of transfer credit, it is to be entered in the cash Register by crediting the 'Receipts Column' and simultaneously to be shown as deposit under Civil Deposit head of account indicating the Chalan No. and Date by debiting the 'Expenditure Column', thus bringing the closing cash balance on the Cash Book of concerned D.D.O. to the exact amount of Cash in hand.

You are, therefore, requested that all the D.D.Os. under your administrative control may be instructed to follow the procedure outlined above while maintaining Cash Book so that uniformity in accounting Procedure of 'Civil Deposit' amount is maintained.

Yours faithfully,

**Sd/-
Special Secretary to Govt.**

FINANCE DEPARTMENT

No. 10924 /F., dt.04.03.2005
TRC-30/2003

The non-banking Sub-Treasuries at R. Udaygiri and Kujanga are converted into banking Sub-Treasuries with effect from 1st April, 2005. The State Bank of India, R. Udaygiri and Allahabad Bank, Kujanga will take over the Government Cash transactions of the Sub-Treasury, R. Udaygiri and Sub-Treasury, Kujanga respectively from the aforesaid date.

By order of the Governor

Sd/-

Dr. U. Sarat Chandran
Principal Secretary to Govt.

MISCELANEOUS MATTER

FINANCE DEPARTMENT

No. SS-II-III-18/04-17064(88)/F.,**From**

**Sri N. K. Raj,
Director, Small Savings –cum-
Additional Secretary to Government.**

To

All Collectors and sub-collectors.

Sub:- Appointment and Renewal of P.P.F. Agency by the State Government.

Bhubaneswar, the 8th April, 2004.

Sir,

In pursuance of Ministry of Finance Department of Economic Affairs, Government of India vide D.O.No.2/2/2003-NSI dt. 25.02.2004, the State Government have decided to takeover the appointment / Renewal of P.P.F Agency from 01.04.2004 onwards. It has been decided that the appointing Authority/ Renewing authority will be the Deputy Director, Small Savings –cum-Deputy Secretary / Asst. Director, Small Savings-cum-Under Secretary, Finance Department, Bhubaneswar. Hence necessary steps may please be taken for observing the following guide lines for appointment and renewal of PPF Agency by the State Government.

1. The application may be sent to this Department alongwith other relevant documents are required for with due recommendation of concerned Collector / Sub-collector for fresh appointment by the State Government.

2. In case of Renewal of Agency the application Xerox copy of certificate authority and office order issued by Regional Director, National Savings may be furnished to this Deptt. alongwith the performance report of PPF Agents for last 3 years.

3. The payment of commission under the PPF agency will be made at source at the time of deposit of the collection (mobilized through them) at post offices and banks with effect from 01.04.2004 as has already been done in respect of other agency system under Small Savings. Schemes.

4. The terms and conditions governing agency will be following without any modification. The office copy of memorandum F.No.18-5-99-NS-II of Government of India, Ministry of Finance, Department of Economic Affairs, North Block, New Delhi dt.10.02.2004, Application Form alongwith Public Provident Fund Account Deposit counter foil and Term and condition under the PPF Agency are enclosed for information and necessary action.

The receipt of the same may please be acknowledged.

Yours faithfully,

Sd/-

**Director, Small Savings-cum-
Additional Secretary to Government**

FINANCE DEPARTMENT

**No. 21496(45)/F., 15.05.2004
FLC-2/2004**

From

**Sri Pratip K. Mohanty,
Chief Secretary and
Chief Development Commissioner, Orissa.**

To

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

Sub:- Fixation of personal responsibility and liability for not taking timely action on Court matters.

Sir/Madam

Instructions have been issued from time to time at different levels as indicated below for taking timely action in filing Para-wise comments/Counters and other follow up actions.

- (I) Letter No.17290/L dt.17.11.1998 of Law Department regarding appointment of Nodal Officers for taking steps in litigations.
- (II) Letter No.2875/L dt.28.02.2000 issued from the level of Chief Secretary for timely compliance of the orders of Hon'ble High Court by the State and its instrumentalities and officers.
- (III) Memo No. FLC-4/2000-10126 (46)/F., dt.08.03.2000 of Finance Department regarding timely submission of Para-wise comments / Counters and timely compliance of the orders of the Courts by the State Government and its instrumentalities and officers.

2. Despite clear-cut instructions for taking action in a time-bound manner for submission of para-wise comments, filing of appeal and review petitions, taking concurrence of Finance Department / Law Department, as the case may be, it noticed that there has been inordinate delay in submission of para-wise comments and taking follow up action for filing review petitions / appeals /SLPs in several court cases. In case of Higher Education Department, School & Mass Education Department and some other Departments, cases are being referred to Finance Department for implementation of Court Orders involving huge financial liabilities only at the last moment after receiving contempt notice which leaves the Government with very little option, While submitting such proposals to Finance Department for concurrence, no indication is being given as to why the matter has been delayed so inordinately leading to issue of contempt notice. In most of the cases, it appears that follow up action has not been taken and the files are being kept unattended.

The Para-wise comments are not being submitted in time and in some cases, even though Government orders or concurrence of Law Department has been taken to file appeal / review petition, such appeal / review petition, such appeal / review petitions are also not processed expeditiously and the matter is being allowed to linger to create a situation forcing Government to implement the order of the courts after issue of contempt notice. This type of wanton negligence creates huge financial liability.

3. All Departments in general and the Departments of Higher Education and School & Mass Education in particular are requested to expeditiously take follow up action after receipt of orders of the Hon'ble Courts or on receipt of notices from the concerned courts. In case, there is any lapse or negligence in taking follow up action, the concerned officer / officers shall be personally held responsible for the additional liabilities in such cases.

Yours faithfully,

**Sd/-
Chief Secretary**

FINANCE DEPARTMENT

Memo No. Codes-9/04-22977 (45) /F.,**Bhubaneswar, the 24.05-2004****To****All Departments of Government****Sub:- Clarification on supply of hot weather and cold weather liveries to Class –IV employees of Secretariat.****Ref: - F.D. O.M. No. 7584/F., dated 24.02.2004.**

Sir,

The undersigned is directed to invite a reference to the subject cited above and to say that before issue of the above O.M. of Finance Department, the hot weather liveries allowance and cold weather liveries allowance were being sanctioned to the Class – IV employees at interval of 2 years and five years respectively and the period has been revised to one year in respect of hot weather liveries allowance and two years in respect of cold weather liveries in recent F.D. OM No.7584 dated 24.02.2004 referred to above. Some Departments want clarification that the hot weather liveries allowance which was sanctioned as per the previous circular, after what period the subsequent sanction of this allowance will be made as the above O.M. of Finance Department is in force.

It is hereby clarified that the hot weather liveries allowance and cold weather liveries may be sanctioned to the Class – IV employees of Secretariat after one year and 2 years respectively from the date of last sanction.

Sd/-**Deputy Secretary to Govt.**

FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, dated, the 10/06/2004

No. Codes -3/2002- 25777/F., The Governor has been pleased to order that in the Delegation of Financial Power Rules, 1978 notified in Finance Department Notification No.Codes-19/78-12000/F dated.9th March, 1978, the following amendments shall be inserted in Rule-13 for according administrative approval for construction of residential and non residential buildings, electrical installation, water supply etc. as indicated below:

AMENDMENTS

Rule-13 (1) Powers of Member, Board of Revenue, R.D.C. and other than those under Works, Water Resources, Energy, R.D. and Housing & U.D. Departments in each case.

1	Existing	Revised limit
(i) Residential buildings	Rs. 4,50,000/-	Rs. 11,25,000/-
(ii) Non residential buildings	Rs. 7,50,000/-	Rs. 18,75,000/-
(iii) Circuit House, I.B. Rest Shed and Office-cum-Residential Buildings	Rs. 3,00,000/-	Rs. 7,50,000/-
(iv) Sanitary & Water Supply Installation		
(a) Non Residential	Rs. 76,000/-	Rs. 1,90,000/-
(b) Residential	Rs. 30,000/-	Rs. 75,000/-
(v) Electrical Installation		
(a) Non Residential	Rs. 76,000/-	Rs. 1,90,000/-
(b) Residential	Rs. 30,000/-	Rs. 75,000/-
(vi) Rural Water Supply	Rs. 45,000/-	Rs. 1,13,000/-
(vii) Communications including Culverts	Rs. 3,00,000/-	Rs. 6,00,000/-
(viii) Other items	Rs. 45,000/-	Rs. 90,000/-

Powers of Member, Board of Revenue, R.D.C. and Collector in each case	Existing	Revised limit
(i) Residential buildings		
Member, Board of Revenue	Rs.9,00,000/-	Rs.22,50,000/-
R.D.C.	Rs.7,60,000/-	Rs.19,00,000/-
Collector	Rs.3,80,000/-	Rs.9,50,000/-
(ii) Non Residential buildings		
Member, Board of Revenue	Rs.15,20,000/-	Rs.38,00,000/-
R.D.C.	Rs.10,65,000/-	Rs.26,63,000/-

Collector	Rs.5,30,000/-	Rs.13,30,000/-
	-	
(iii) Circuit House, I.B., Rest shed and Office-cum-Residential Building		
Member, Board of Revenue	Rs.9,00,000/-	Rs.22,50,000/-
	-	
R.D.C.	Rs.4,50,000/-	Rs.11,25,000/-
	-	
Collector	Rs.2,25,000/-	Rs.5,63,000/-
	-	
(iv) Water Supply and sanitary installation		
(a) Non-Residential		
Member, Board of Revenue	Rs.90,000/-	Rs.2,25,000/-
R.D.C.	Rs.60,000/-	Rs.1,50,000/-
Collector	Rs.30,000/-	Rs.75,000/-
(b) Residential		
Member, Board of Revenue	Rs.60,000/-	Rs.1,50,000/-
R.D.C.	Rs.45,000/-	Rs.1,13,000/-
Collector	Rs.22,500/-	Rs.56,000/-
(v) Electrical Installation		
(a) Non-Residential		
Member, Board of Revenue	Rs.90,000/-	Rs.2,25,000/-
R.D.C.	Rs.60,000/-	Rs.1,50,000/-
Collector	Rs.30,000/-	Rs.75,000/-
(b) Residential		
Member, Board of Revenue	Rs.60,000/-	Rs.1,50,000/-
R.D.C.	Rs.45,000/-	Rs.1,13,000/-
Collector	Rs.22,500/-	Rs.56,000/-
(vi) Rural Water Supply		
Member, Board of Revenue	Rs.1,50,000/-	Rs.3,75,000/-
	-	
R.D.C.	Rs.75,000/-	Rs.1,88,000/-
Collector	Rs.37,500/-	Rs.94,000/-
(vii) Communication		
Member, Board of Revenue	Rs.4,50,000/-	Rs.9,00,000/-
	-	
R.D.C.	Rs.3,80,000/-	Rs.7,60,000/-
	-	
Collector	Rs.1,90,000/-	Rs.3,80,000/-
	-	

Powers of Revenue, Works, Water Resources, Energy, R.D., Housing & U.D. and ST & SC Dev. Departments	Existing	Revised limit
(i) Residential buildings	Rs.13,50,000/-	Rs.33,75,000/-
(ii) Non Residential buildings	Rs.30,40,000/-	Rs.76,00,000/-

(iii) Communication, Irrigation, Public Health & Electricity	Rs.38,00,000/-	Rs.76,80,000/-
(iv) Flood Control, Drainage, Anti-water logging and Anti-sea Erosion	Rs.30,40,000/-	Rs.60,80,000/-
(v) Sanitary & Water Supply Installation		
(a) Residential	Rs.2,00,000/-	Rs.5,00,000/-
(b) Non-Residential	Rs.4,00,000/-	Rs.10,00,000/-
(vi) Electrical Installation		
(a) Residential	Rs.2,00,000/-	Rs.5,00,000/-
(b) Non-Residential	Rs.4,00,000/-	Rs.10,00,000/-
(vii) Circuit House, I.B. Rest shed and Office-cum-Residential Buildings	Rs.22,80,000/-	Rs.57,00,000/-
(viii) Other Items	Rs.2,00,000/-	Rs.4,00,000/-

Accordingly, the power to accord Administrative Approval by different authorities in respect of residential buildings, non-residential buildings, rural water supply, circuit House, electrical installation, communication etc. is enhanced as indicated above, subject to the following stipulations.

- (i) The Administrative Approval can be accorded only with concurrence of the Financial advisor of the Department and in case there is no Financial Advisor concurrence of the Assistant Financial Advisor posted in the Department should be taken. Issue of Administrative Approval may be made with the concurrence and under the signature of the F.A. / A.F.A., as the case may be. In case of Heads of Departments the concurrence of F.A. & C.A.O./ A.F.A. / Accounts Officer may be taken.
- (ii) The Administrative Approval can be accorded by the Competent Authority only when there is budget provision of minimum 15% of the project cost. Tenders for these works can only be processed when there is budget provision of minimum 15% of the project cost.
- (iii) While making budget provision for the new projects, it must be ensured that adequate provision has been made for the ongoing projects to ensure completion of the projects in time.
- (iv) While processing the tenders and execution of work, amendments made regarding floating of tender, performance incentive, security deposit etc. as amended to Rule -9 (c) of Appendix –IX of OPWD Code Vol. II, amendment to Para – 3.5.5. of OPWD Code Vol. I, amendment to para-6.3.2 OPWD code vol – I amendment to Rule -10 of Appendix –IX of OPWD Code Vol. II, amendment to Annexure of Appendix –IX of OPWD Code Vol. II, amendment to Para-6.3.15 of OPWD Code Vol. I etc. as notified in Works Department Letter No. Codes -1/2004/1220/W dt.19.1.2004 shall be mutatis mutandis followed.

The existing Delegation of Financial power in respect of works other than the works indicated above shall remain unchanged.

By order of the Governor

Sd/-
Special Secretary to Govt.

**No. 48591 – FFP-10/2004-F.
GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

RESOLUTION

The 8th November, 2004

The State Government have been pleased to extend the term of Freedom Fighters' Pension committee constituted in Finance Department Resolution No.19376-F., dated the 1st May, 2003 and subsequently extended vide Finance Department Resolution No.5742-F., dated the 10th February 2004 and No.27672-F., dated the 28th June, 2004 for six months with effect from the 1st November, 2004 till the 30th April, 2005.

ORDER – Ordered that the Resolution be published in the *Orissa Gazette* and copies thereof be forwarded to the Private Secretary to Chief Minister / Private Secretary to Minister, Finance / Chairman and Members of Freedom Fighters' Pension Committee / All District Collectors / Accountant – General, Orissa, Bhubaneswar / Deputy Accountant – General, Orissa, Puri.

**Sd/-S.P. SWAIN
Additional Secretary to Government**

ସଂଖ୍ୟା 48595 - ଏଫ୍.ଏଫ୍.ପି. - 10/2004- ଅର୍ଥ

ଓଡ଼ିଶା ସରକାର

ଅର୍ଥ ବିଭାଗ

ନିର୍ଦ୍ଦାରଣ

ତା.08 ନଭେମ୍ବର 2004 ରିଖ

ବିଷୟ - ଅର୍ଥ ବିଭାଗ ନିର୍ଦ୍ଦାରଣ ସଂଖ୍ୟା 47348, ତା.9 ଅକ୍ଟୋବର 2002 ରିଖରେ
ପ୍ରକାଶିତ ରାଜ୍ୟ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ଭତ୍ତା ଯୋଜନା ସମ୍ବନ୍ଧରେ ।

ରାଜ୍ୟ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ଭତ୍ତା ମଞ୍ଜୁରି ପାଇଁ ପୂର୍ବରୁ ଆବେଦନ କରିବାର ଶେଷ ତାରିଖ
ତା 27 ଅଗଷ୍ଟ 1990 ରିଖକୁ ଧାର୍ଯ୍ୟ କରାଯାଇଥିଲା । ଏହି ନିର୍ଦ୍ଦାରଣ ସମୟ ସୀମା ପରେ
ଏ ସଂପର୍କିତ କୌଣସି ଦରଖାସ୍ତ ବିଚାର କରାଯାଉନଥିଲା । ପରବର୍ତ୍ତୀ ପର୍ଯ୍ୟାୟରେ ରାଜ୍ୟର
ବହୁ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ସଂଗଠନ ଓ ବିଶିଷ୍ଟ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀମାନଙ୍କ ଦାବି ଓ
ମତାମତକୁ ବିଚାରକୁ ନିଆଯାଇ ରାଜ୍ୟ ସରକାର ସ୍ଥିର କଲେ ଯେ ଯେଉଁ ସ୍ୱାଧୀନତା
ସଂଗ୍ରାମୀମାନେ ଦେଶ ମାତୃକାର ମୁକ୍ତି ପାଇଁ ଜେଲ ନିର୍ଯ୍ୟାତନା ସହ୍ୟ ନକରି ମଧ୍ୟ
ତତ୍କାଳୀନ ବ୍ରିଟିଶ୍ ରାଜ୍ୟର ଅକଥନୀୟ ନିର୍ଯ୍ୟାତନା ଭୋଗ କରିଅଛନ୍ତି । କିନ୍ତୁ
ସେମାନଙ୍କର ନିର୍ଯ୍ୟାତନାର ସତ୍ୟତା ସମ୍ବନ୍ଧରେ ସେ ସମୟର ସରକାରୀ ରେକର୍ଡରେ କୌଣସି
ଉଲ୍ଲେଖ ନଥିବାରୁ ଭତ୍ତା ପାଇବାରୁ ବଞ୍ଚିତ ହୋଇଅଛନ୍ତି , ସେହିସବୁ ଶ୍ରେଣୀଭୁକ୍ତ
ସଂଗ୍ରାମୀମାନଙ୍କୁ ଯଥାର୍ଥ ସମ୍ମାନଦେବା ଉଦ୍ଦେଶ୍ୟରେ ରାଜ୍ୟ ସରକାର ଏକ କୋହଳୀକୃତ
ଭତ୍ତା ଯୋଜନା ଅର୍ଥ ବିଭାଗ ନିର୍ଦ୍ଦାରଣ ସଂଖ୍ୟା 47348, ତା. 9 ଅକ୍ଟୋବର 2002 ରିଖରେ
ଜାରି କରିଥିଲେ । ତଦନୁସାରେ ବହୁ ଅଣବନ୍ଧୀ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀମାନଙ୍କୁ ଇତିମଧ୍ୟରେ
ଚିହ୍ନିତ କରାଯାଇ ରାଜ୍ୟ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ଭତ୍ତା ମଞ୍ଜୁର କରାଯାଇଛି ।

ସଂପ୍ରତି ରାଜ୍ୟ ସରକାରଙ୍କ ଦୃଷ୍ଟିକୁ ଆସିଅଛି ଯେ କେତେକ ବେସରକାରୀ ସଂଗଠନ ଏବଂ ଅସାଧୁ ବ୍ୟକ୍ତି ଲୋକମାନଙ୍କୁ ପ୍ରଲୋଭନ ଦେଖାଇ ଓ ମିଥ୍ୟା ପ୍ରତିଶ୍ରୁତି ଦେଇ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ଭଉଁ ନିମିତ୍ତ ଆବେଦନ କରିବାକୁ ପ୍ରୋତ୍ସାହନ କରୁଅଛନ୍ତି । ଏହା ଫଳରେ ବହୁ ଅବାଞ୍ଛିତ ବ୍ୟକ୍ତି ଜାଲ୍ ଏବଂ ମିଥ୍ୟା ପ୍ରମାଣପତ୍ର ପ୍ରଦାନ କରି ଭଉଁ ପାଇଁ ଆବେଦନ କରୁଛନ୍ତି । ଏହା ଫଳରେ ବହୁ ଅବାଞ୍ଛିତ ବ୍ୟକ୍ତି ଜାଲ୍ ଏବଂ ମିଥ୍ୟା ପ୍ରମାଣପତ୍ର ପ୍ରଦାନ କଲେ ଭଉଁ ପାଇଁ ଆବେଦନ କରୁଅଛନ୍ତି ।

ଏଣୁ ସରକାର ପୁଞ୍ଜୀନୁପୁଞ୍ଜ ଭାବରେ ବିଚାର କରି ସ୍ଥିର କରିଛନ୍ତି ଯେ ତା.31 ଡିସେମ୍ବର 2004 ରିଖ ଠାରୁ ରାଜ୍ୟ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ଭଉଁ ପାଇଁ କୌଣସି ଆବେଦନପତ୍ର ଗ୍ରହଣ କରାଯିବ ନାହିଁ ।

ଆଦେଶ - ଉପରୋକ୍ତ ନିର୍ଦ୍ଦାରଣଟି ଓଡ଼ିଶା ଗେଜେଟ୍‌ରେ ପ୍ରକାଶ କରାଯାଉ ଏବଂ ତାହାର ନକଲ ମୁଖ୍ୟମନ୍ତ୍ରୀଙ୍କ ବ୍ୟକ୍ତିଗତ ସଚିବ/ଅର୍ଥମନ୍ତ୍ରୀଙ୍କ ବ୍ୟକ୍ତିଗତ ସଚିବ/ଅଧ୍ୟକ୍ଷ ଏବଂ ସମସ୍ତ ସଭ୍ୟ, ରାଜ୍ୟ ସ୍ୱାଧୀନତା ସଂଗ୍ରାମୀ ଭଉଁ କମିଟି/ସମସ୍ତ ଜିଲ୍ଲାପାଳ/ସରକାରଙ୍କ ସମସ୍ତ ବିଭାଗ ସମସ୍ତ/ବିଭାଗୀୟ ମୁଖ୍ୟ/ଓଡ଼ିଶା ଆକାଉଣ୍ଟାଣ୍ଟ ଜେନେରାଲ, ଭୁବନେଶ୍ୱର ଏବଂ ଡିପୁଟି ଆକାଉଣ୍ଟାଣ୍ଟ ଜେନେରାଲ, ପୁରୀଙ୍କୁ ପ୍ରେରଣ କରାଯାଉ ।

ଶାରଦା ପ୍ରଦାସ ସ୍ୱାଇଁ
ଅତିରିକ୍ତ ଶାସନ ସଚିବ

FINANCE DEPARTMENT**No GIS (FIN) 4/2001 - 21246 (339)/F****From****Shri S.S. Pattnaik
Addl. Secretary to Government****To**

The Secretaries of
All Departments of Government
 Directors of
All Heads of Department
 Registrar, Utkal University
Vani Vihar, Bhubaneswar
 Registrar, Sambalpur University
Jyoti Vihar, Sambalpur,
 Registrar, Berhampur University
Bhanja Vihar, Berhampur
 Registrar, Orissa University of
Agriculture & Technology, Orissa, Bhubaneswar
 Secretary, Board of Secondary Education,
Orissa, Cuttack
 Secretary, Council of Higher Secondary
Education, Orissa, Bhubaneswar
 All Executive Officers of Municipal Corporation
 Municipalities and N.A.Cs.

Sub:- Instructions for making of up-to-date entries in the G.I.S Pass Books of Government servants and tagging up the G.I.S Pass Books with their respective Service Books.

Bhubaneswar, the 14th May, 2004

Sir,

I am directed to say that as per the instructions imparted in this Department Memo No.48066 (340)/F., dt.2.12.97 it is the responsibility of the D.D.O. / Employee concerned to see that, the up-to-date deposits under the G.I.S are; made in his/her favour. This is absolutely necessary in order to provide financial assistance to the family members of the employee concerned in case of death while in service. But it is noticed that, the G.I.S Pass Books in some cases have not yet been prepared and some G.I.S Pass Books have not been updated. Hence, it is suggested that, all the Establishment Officer / D.D.Os under your control may be instructed to collect the G.I.S Pass Books of the employees of their establishments and make these books updated according to the pay range of the employees. In case of non-availability of the G.I.S Pass Books of the concerned employee, the concerned Establishment Officer / D.D.O may also be instructed to furnish copies of the sanction orders in which the initial G.I.S deposits have been made and copies of the letters in which such amounts in shape of Bank Drafts / Treasury Challans have been sent to Finance Department for preparation of G.I.S Pass Books so that G.I.S Pass Books of each and every employee can be prepared and issued from Finance Department. It is also requested that the Establishment Officers / D.D.Os concerned may tag the G.I.S Pass Books of every employee with their respective Service Books so that these Pass Books can be updated regularly at the time of sanction of next annual increment / revision of their pay and there will be no chance for loss of G.I.S Pass Books. These instructions may kindly be brought to the notice of all concerned.

Yours faithfully

Sd.-

ADDITIONAL SECRETARY TO GOVERNMENT

PREPARED BY:-

FINANCE INFORMATION DIVISION, FINANCE DEPARTMENT