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GOVERNMENT OF ORISSA

**COMPILATION OF
IMPORTANT CIRCULARS
AND ORDERS
ISSUED BY
FINANCE DEPARTMENT
DURING 2006 - 2007**

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 2006-2007 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

No C.S-II-30/2006-50965 (40)/F., Dt. 15.12.06**From****Sri N. Roy
Special Secretary to Government.****To****All Departments of Government****Sub:- Extension of joining time under Rule – 208 of the Orissa Service Code.**

Administrative Departments have been delegated with powers to sanction joining time upto a period of 60 days vide Finance Department O.M No.24594/F., dt.29.05.99. Procedure to be followed in the matter of relief from old post and joining the new post for which joining time is admissible has been prescribed in Finance Department O.M No.5711/F., dt 05.02.80. Further, conditions required to be fulfilled while submitting proposal for sanction of joining time beyond 60 days have been outlined in Finance Department circular letter No,47352 dt.9.10.2002. It is, thus, expected that extension of joining time beyond 60 days limit would not ordinarily arise if the procedure contained in Finance Department O.M No.5711 dt.05.02.80 is followed scrupulously.

02. It is generally noticed that Administrative Departments are endorsing proposals for sanction of extension of joining time even exceeding one year or more. Instances have emerged in many major Departments that very substantial amount of idle salary is being paid without any work on account of sanction of very lengthy period as joining time. Even in certain cases Class-I Officers have been relieved from their old posts unilaterally without posting order and further posting have taken unusual time of more than one year by A/D.

03. In order to avoid payment of such idle salary, the Administrative Department are once again requested to ensure issue of detailed posting order before relief of an officer from his previous post and scrupulously follow the guidelines contained in Finance Department Office Memorandum No.5711 dt.05.02.1980 even by making inter departmental consultations. While submitting the proposal the recommending authority may give a certificate as under;

“Certified that instructions contained in Finance Department O.M. No.5711 dt.05.02.1980 have been scrupulously followed and no inordinate delay is made warranting fixation of responsibility.”

04. In the circumstances where extension of joining time for an abnormal period is found absolutely inevitable, the Administrative Department concerned should examine the proposal with all details and refer the same to Finance Department with adequate justification and specific recommendation of the Secretary concerned.

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

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

FINANCE DEPARTMENT

OFFICE MEMORANDUM**No. C.S-IV-1/2006 : 39341/F.,****15th September, 2006****Sub: Sanction of additional dose of D.A to State Government employees w.e.f. 1.7.2005.**

Dearness Allowance equivalent to 50% of Basic Pay for State Government employees has been merged with Basic Pay w.e.f. 1.4.2006 vide Finance Department Office Memorandum No. CS-I(P)-13/06-17491/F., dated 22.4.2006 and accordingly, D.A at the rate of 17% is now being paid to State Government employees w.e.f. 1.4.2006 on Basic Pay and Dearness Pay (DP).

2. After taking into account the demand of the State Government employees and the over-all constraints of financial resources read with fiscal targets stipulated under the Orissa Fiscal Responsibility and Budget Management Act, 2005 the State Government have been pleased to release additional dose of D.A @4% to State Government employees on Basic Pay w.e.f. 1.7.2005 and on pay and DP taken together w.e.f. 1.4.2006. With this sanction of additional dose of D.A. of 4%, the D.A. now payable from 1.7.2005 on Basic Pay will consequently be enhanced from 67% to 71% and from 17% to 21% on Pay and D.P. w.e.f 1.4.2006. This additional dose of 4% D.A. will be payable in cash including the arrear from July, 2005 to August 2006 and the current dues from September, 2006.

3. Further, Government have also been pleased to decide that out of 17% of D.A. which was being paid from 1.4.2006 on Pay and DP taken together, but impounded to G.P.F account of the State Government employees, who are to retire after 31.3.2010, 6% would now be paid in cash from the month of September, 2006 (Salary Bill of September, 2006). Thus, with this, out of 21% of D.A now payable from 1.4.2006 on Pay and DP taken together, the State Government employees would be paid 4% in cash towards arrear from April, 2006 to August 2006 and there-after 10% in cash from September, 2006 onwards. Therefore, out of 21% of D.A. only 11% of D.A. would be impounded to G.P.F account of the State Government employees from September 2006 onwards in respect of those employees retiring after 31.3.2010 and those who have already retired after 1.4.2006 or are due to retire by 31.3.2010 would get 21% DA in cash w.e.f 1.4.2006. However, the arrear differential DA of 4% on Basic Pay w.e.f 1.7.2005 to 31.3.2006 will also be paid in cash as indicated in Para-2.

4. The sanction of additional dose of D.A of 4% on Basic Pay w.e.f. 1.7.2005 and 4% on Pay and DP taken together w.e.f. 1.4.2006 and the manner of payment to the State Government employees as out-lined in Para - 2 & 3 above, is also applicable to the following.

- All India Service Officers serving in the affairs of the State Government for which G.A Department may issue separate order.
 - The teaching and non-teaching staff of Universities who are in receipt of regular scale of pay and for whom the State Government is bearing full salary cost. These also include Teachers of Universities who enjoy AICTE / UGC scale under O.R.S.P (College Teacher's Rule, 2001).
 - Medical College Teachers under O.R.S.P (Medical College Teacher's Rule, 2001).
 - Sub-ordinate Judicial Officers drawing their pay in accordance with Finance Department Resolution No.23598/F., dated 03.06.2003.
 - Work Charged employees drawing pay in regular scales of pay under O.R.S.P. Rules, 1998.
 - Job Contract workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay and D.A sanctioned there-on-from time to time. In their case, the benefit of merger of DA equivalent to 50% of the basic pay as on 1.4.2006 is also now extended w.e.f. 1.4.2006 to those Job-Contract Workers of Consolidation and Settlement Organisation as mentioned above.
5. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1st July, 2005 but have ceased to be in service on the date of this Memorandum.

Sd/-(K.C Badu)
SPECIAL SECRETARY TO GOVERNMENT

FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. - CS-IV-1/07 : 12220/F., dated 19th March, 2007.

Sub: Sanction of D.A. @3% to State Government employees w.e.f. 1.1.2006.

Dearness Allowance equivalent to 50% of Basic Pay for State Government employees has been merged with Basic Pay w.e.f. 1.4.2006 vide Finance Department Office Memorandum No. CS-I(P)-13/06-17491/F., dated 22.4.2006 and accordingly, D.A. at the rate of 21% is now being paid to State Government employees w.e.f. 1.4.2006 on Basic Pay and Dearness Pay (DP).

2. After taking into account the demand of the State Government employees and the over-all constraints of financial resources read with fiscal targets stipulated under the Orissa Fiscal Responsibility and Budget Management Act, 2005 the State Government have been pleased to release additional dose of D.A.@ 3% to State Government employees on Basic Pay w.e.f. 1.1.2006 and on pay and DP taken together w.e.f. 1.4.2006. With this sanction of additional dose of D.A. of 3% w.e.f. 1.1.2006, the D.A. now payable on Basic Pay will consequently be enhanced from 71% to 74% from 1.1.2006 to 31.3.2006 and from 21% to 24% on Pay and DP taken together w.e.f.1.4.2006. This additional dose of 3% D.A. will be **paid in cash** including the arrear from the month of January, 2006 to February, 2007.

3. The sanction of additional dose of D.A. of 3% on Basic Pay w.e.f. 1.1.2006 to 31.3.2006 and on Pay and DP taken together w.e.f. 1.4.2006 and the manner of payment to the State Government employees as out-lined in Para-2 above, is also applicable to the following.

- All India Service Officers serving in the affairs of the State Government for which G.A. Department may issue separate order.
- The teaching and non-teaching staff of Universities who are in receipt of regular scale of pay and for whom the State Government is bearing full salary cost. These also include Teachers of Universities who enjoy AICTE/UGC scale under O.R.S.P. (College Teacher's Rule, 2001).
- Medical College Teachers under O.R.S.P. (Medical College Teacher's Rule, 2001),
- Sub-ordinate Judicial Officers drawing their pay in accordance with Finance Department Resolution No. 23598/F., dated 03.06.2003,
- Work Charged employees drawing pay in regular scales of pay under O.R.S.P. Rules, 1998.
- Job Contact workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay and D.A. sanctioned there-on from time to time. The benefit of merger of DA equivalent to 50% of the basic pay as on 1.4.2006 has already been

extended w.e.f. 1.4.2006 to those Job-Contract Workers of Consolidation and Settlement Organisation as mentioned above.

4. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1st January, 2006 but have ceased to be in service on the date of this Memorandum.

5. The bills for drawal of enhanced of DA @ 3% w.e.f. 2006 would be submitted to the Treasuries / Special Treasuries / Sub-Treasuries in April, 2007 only after Appropriation Bill for 2007-08 is enacted.

Sd/- K. C. BADU
SPECIAL SECRETARY TO GOVERNMENT

FINANCE DEPARTMENT

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OFFICE MEMORANDUM

No. 17704 / F., Bhubaneswar dated 24.4.2006
CS-II-3/06

Sub: Restoration of Leave Travel Concession.

After careful consideration of the representation of the employees and after taking into account the overall difficult financial situation of the State together with the fiscal targets prescribed under the Orissa Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to restore the Leave Travel Concession facilities only in favour of State Government employees, who are in receipt of regular scales of pay, in terms of the stipulations and conditions contained in Finance Department O.M. No. CS-II-28/94-21730/F., dated 16.06.94 read with Finance Department O.M. No. CS-II-2/99-27131/F., dated 16.06.99.

2. All other terms and conditions stipulated in Finance Department O.M. No. 21730/F., dated 16.06.94 and O.M. No. 27131/F., dated 16.06.99 will remain unaltered.

3. This will take effect from 1st April, 2006.

Sd/- (K. C. BADU)
SPECIAL SECRETARY TO GOVERNMENT

FINANCE DEPARTMENT

* * *

No. CS-II-9/2006- 37283/F., dated 02.09.2006**OFFICE MEMORANDUM****Sub: Revision of rates of Permanent Traveling Allowance**

The revision of scale of Permanent Traveling Allowance in respect of different category of employees as per Rule 32 of Orissa Traveling Allowance Rules was under consideration of Government. After careful consideration, the Governor has been pleased to revise the scales of Permanent Travelling allowance for the following categories of posts as indicated against each.

Sl. No.	Name of the post	Department	Present rates of P.T.A. per month in Rupees	Revised rates of P.T.A. per month in Rupees
1	Asst. Commercial Tax Officer	Finance	150	300
2	Revenue Supervisors	R & D.M	135	250
3	Sub-Inspectors of Excise	Excise	100	250
4	Sub-Inspectors of Schools	School & Mass Edn.	100	250

2. All other terms and conditions stipulated in Finance Department O.M. No. 11323/F, dt. 20.03.2003 and F.D. O.M. No. 24996/F dt. 05.06.92 will remain unaltered.

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

Sd/- (R.N. SENAPATI)
PRINCIPAL SECRETARY TO GOVT.

FINANCE DEPARTMENT**OFFICE MEMORANDUM****Bhubaneswar, dated 04.10.06**

No. CS-II-2/2006/41654/F. In exercise of the powers conferred in Rule 4(a) of O.T.A. Rules, the Governor of Orissa has been pleased to order that the following further delegation be added to Item No. 9 to Appendix-I of O.T.A. Rules.

Item No.	Number of Rule	Nature of Power	Authority to which delegation is made	Extent of Power delegated
(1)	(2)	(3)	(4)	(5)
9	72(b)	Power to authorise Government Servants to proceed on duty to any part of India	15.Transport Commissioner-cum-Chairman State Transport Authority.	May authorise journey outside the State for specific purposes in respect of Officers subject to the following conditions. i. No ministerial officer or class-IV Government Servant should be deputed. ii. Journey should have been necessitated for taking up urgent / emergent nature of work in connection with revenue collection. iii. Strict economy will be observed while deputing officers outside the State.
			16.Chairman, Orissa Staff Selection Commission.	To allow and approve outside State journey of its officers only for the purpose of conducting recruitment, examination and selection of candidates.

Sd/-R.N. SENAPATI
PRINCIPAL SECRETARY TO GOVT.

***MATTER RELATING TO
OCS (PENSION) RULES***

FINANCE DEPARTMENT

No.Pen-143/05-25705 /F.,**From****Shri K.C. Parija,
Joint Secretary to Government.****To****The Accounts Officer,
Office of the A.G. (A& E), Orissa,
Bhubaneswar.****Sub: Authorization of family pension in case of absconding of the
family pensioner.****Bhubanswar, 7th June, 2006****Sir,**

In inviting a reference to your letter No.Pen14/FPR-42/04-05/280 dtd. 20.9.2005 on the subject cited above, I am directed to say that the matter was referred to Law and the opinion of Law Department on these issues are summed up as under :-

Points raised by the Office of the A.G.(A & E), Orissa	Compliance report
1.a) Whether F.P. is admissible to son of late Rout (since employed) on behalf of his missing absconding mother (wife of late N.Rout).	1) Since there is no specific provision in the O.C.S. (Pension) Rules, 1992 regarding sanction of family pension to the children in the event of missing /disappearance of the widow of the deceased Government servant /pensioner, the sanctioning authority may follow the procedure provided under Sub-rule(20)(B) of Rule 56 of the said rule after obtaining Indemnity Bond as prescribed in Form No.20.
b) If so, when will be the date of eligibility of the F.P. to the son.	The family pension shall be admissible to the son of late N.Rout w.e.f. 16.02.98, the date on which the last legal heir Smt.Prafulla Rout wife of late Rout was reported missing till the son of the deceased employee attains 25 years of age or till 21.5.2000 whichever is earlier since he was employed with effect from 22.5.2000.

	Since no form has been prescribed to deal with such matter, Form 22 of CCS (Pension) Rule, 1992 can be applicable for sanction of family pension in favour of Children.
c) Whether the LTA/ family pension will be allowed to the son in respect of absconding mother on the expiry of 7 years of the date of missing absconding	The arrears of family pension of the widow may be paid to the legal heir entitled for family pension after observing the formality as indicated in item No.(a) above.
d) Whether the relevant enactment/ provision of the law under Indian Evidence Act will also be taken into account for accordance of F.P. to the son for the missing mother.	The stipulation contained under the Section 108 of the Indian Evidence Act is not applicable in this case.
e) Whether the F.P. papers by the P.S.A. in Form-22 under O.C.S. (Pension) Rules, 1992 is required on substantiating the claim of the son.	Yes, it is required.

Yours faithfully

Sd/- K.C. Parija
Joint Secretary to Government

FINANCE DEPARTMENT

No.Pen-99/2006 26642 /F., dt. 14.6.06**RESOLUTION**

Sub:- Clarification regarding determination of Pension and Gratuity and admissibility of Temporary Increase on Pension / Family Pension in respect of the Government Employees who retired / died on or after 01.04.2006 consequent upon merger of Dearness Allowance equivalent to 50% of Basic Pay with Basic pay to State Government Employees w.e.f. 01.04.2006.

The State Government have decided merger of Dearness Allowance equivalent to 50% of the existing basic pay with basic pay of the State Government Employees w.e.f. 01.04.2006 to be shown distinctly as "Dearness Pay (D.P.)" vide Finance Department Office Memorandum No. 17491/ F. dt. 22.04.2006.

Now doubts have arisen in certain quarters as to whether in the event of retirement / death of Government Employees on or after 01.04.2006, the said "Dearness Pay" will be treated as pay as defined in Rule-33 (a) (i) of Orissa Service Code for sanction of pension / family pension and gratuity and the rate of Temporary Increase on pension / family pension is admissible to such retired Government Employees / family members of the deceased Government Employees?

After careful consideration of the above aspects, it is now clarified as follows:-

(1) Pension / Family Pension and gratuity Since the "Dearness Pay" as mentioned in the aforesaid memorandum is treated as part of pay as defined in Rule-33 (a) (i) of Orissa Service Code, the same shall be counted as emoluments for the purpose of pension / family pension and gratuity in terms of clause (e), sub-rule (1) of Rule-2 of Orissa Civil Services (Pension) rules 1992, in respect of Government Employees who retired / died on or after 01.04.2006.

(2) Admissibility of Temporary Increase on pension At present Temporary Increase on Pension @ 67% of the basic pension / Family Pension is being paid to the pension / family pension holders with their pension / family pension w.e.f. 01.01.2005. Consequent upon merger of D.A. equivalent to 50% of basic pay with basic pay w.e.f. 01.04.2006, the State Government Employees who retired / died on or after 01.04.2006 would be entitled to T.I.@ 17% with their pension / family pension or the rate as may be enhanced by the State Government from time to time from the date of retirement / death after 01.04.2006.

By Order of the Governor

Sd/- K.C.Badu

Special Secretary to Govt.

No. PEN-100/06-26692/F.,

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, dated the 14th June, 2006

Sub: Merger of Temporary increase on Pension / Family Pension equivalent to 50% of Basic Pension / Family Pension with the Basic Pension / Family Pension to the existing State Govt. Pensioners / Family Pensioners with effect from 1.4.2006.

The State Government have decided merger of Dearness Allowance equivalent to 50% of the existing basic pay of the State Govt. Employees with effect from 1.4.2006 vide Finance Department Office Memorandum No.17491/F., dt.22.4.2006.

In the mean time the different retired employees association of the State have demanded for getting the similar benefit in their pension / family pension.

2. After careful consideration of the above aspects, now the State Govt. have been pleased to decide as follows:-

(1) In respect of those who are already in receipt of Pension or Family Pension prior to 1.4.2006, Temporary Increase on Pension equivalent to 50% of Basic Pension / Family Pension shall be converted into Dearness Pension / Dearness Family Pension with effect from 1.4.2006. At present Temporary increase on Pension @67% of the Basic Pension / Family Pension is being paid to the Pension / Family Pension holders with their Pension / Family Pension with effect from 1.1.2005. Consequent upon merger of Temporary increase on Pension / Family Pension equivalent to 50% of Basic Pension / Basic Family Pension with Basic Pension/Basic Family Pension with effect from 1.4.2006 the existing State Government Pensioners / Family Pensioners who are in receipt of Pension / Family Pension prior to 1.4.2006 shall be entitled to Temporary Increase on Pension / Family Pension @ 17% with their Pension / Family Pension plus Dearness Pension / Dearness Family Pension with effect from 1.4.2006 or the rate as may be enhanced by the State Government from time to time subject to the condition that the minimum Pension / Family Pension inclusive of Dearness Pension / Dearness Family Pension shall not be less than Rs.1913/-

By Order of the Governor

Sd/- K.C. Badu
Special Secretary to Govt.

FINANCE DEPARTMENT

No. Pen-40/2005- 30132 /F., Dt. 13.07.06**OFFICE MEMORANDUM**

Sub:- Introduction of new restructured defined Contribution Pension scheme for new entrants in the State Government Service w.e.f. 01.01.2005.

The Government of India have already introduced a new restructured defined contribution pension scheme for the new entrants to Central Government Service w.e.f. 1st January, 2004 vide Government of India, Ministry of Finance (Department of Economic Affairs), (ECB & PR Division) Notification No. F.No 5/7/2003 – ECB & PR dt.22.12.2003. The question of introduction of said pension scheme for the new entrants into State Government service in the light of the principle adopted by the Government of India was under active consideration of the State Government for some time past.

2. After careful consideration, the State Government have been pleased to decide to introduce the said new restructured defined Contribution Pension Scheme for the new entrants into State Government Service w.e.f. 01.01.2005 in Pensionable Establishment in Finance Department Notification No. 44451 /F., Dt.17.09. 2005.

3. The procedures for introduction of new defined contribution pension scheme are as follows :-

- i) The new pension scheme will work on defined contribution basis and will have two tiers – Tier- I and Tier- II. Contribution to Tier-I is mandatory for all Government Servants joining Government Service on or after 1.1.2005 in pensionable establishment where as Tier-II will be optional and at the discretion of Government Servant. The employees joining against the pensionable establishment on or after 1/1/2005 in the Government Service become members of the Scheme.
- ii) In Tier-I, each employee will pay a monthly contribution of 10% of the basic pay plus dearness allowance from his salary to the contribution pension scheme. An equal matching contribution will be made by the State Government for each employee who contributes to the scheme. The contribution towards the pension scheme shall be recovered from the salary of the employees every month. The said recoveries will start from the salary of the month following the month in which the Government Servant has joined Service. Therefore no recovery will be effected from the month of joining. For example, for employees joining service in the month of January 2005, deductions towards Tier-I contribution will start from the salary bill of February 2005. No deduction will be made from his salary earned in January, 2005.

Similarly, deductions for those joining service in the month of February, 2005 will start from the salary bill of March 2005 and so on.

- (iii) In order to implement this, such investment would be made in different categories of schemes approved by Pension Fund Regulatory and Development Authority (PFRDA) which would be a mix of debt and equity.

The fund Managers would give out easily understood information about the performance of different investment schemes so that individual Government employee would be able to make choice about which scheme to choose. In that case Government will not take any responsibility regarding liability of interest.

- (iv) As an interim arrangement till funds are transferred to Pension Fund Regulatory and Development Authority, the Accountant General (A & E) Orissa/ Controller of Accounts, Orissa is authorised to appoint an Accounts Officer of his Office as Fund Manager who will regulate the new restructured defined Contribution Pension Scheme.
- (v) Till the accumulated balance under each individual account are transferred to Pension Fund Regulatory and Development Authority or Fund Managers or any other decision taken by the Government, it has been decided that such amount representing the contributions made by the Government Servants and the matching contribution made by the Government will be kept in the Public Account and this will be purely temporary arrangement.
- (vi) Immediately on joining Government Services, the Government Servant will be required to provide particulars such as his name, designation, scale of pay, date of birth, nominee (s) for the fund, relationship of the nominee etc. in the prescribed form (Annexure – I). The D.D.O concerned will be responsible for obtaining the information from all the Government Servants covered under the new pension scheme. Consolidated information for all those who have joined service during the month shall be submitted by the D.D.O. concerned in the prescribed format (Annexure-II) to the Accounts Officer, Fund management office of the Accountant General (A&E) Orissa/ Controller of Accounts, Orissa by 7th of the following month. Annexure-I, will be retained by D.D.O's.
- (vii) On receipt of Annexure-II from the D.D.O's, the Accounts Officer, Fund Management, office of the Account General (A&E) Orissa or Controller of Accounts, Orissa as the case may be, will allot a unique 14 digit Permanent Pension Account Number (PPAN). The first four digits of the number will indicate the calendar year of joining Government Service. The next 2 digits would represent the code number of allotting authority such as A.G. for Account General (A&E), Orissa and C.A for Controller of Accounts Orissa, as the case may be suffixing the departmental code i.e. M.S.D., EDN etc. and the last five digits will be running serial number of the individual Government Servant which will

also be allotted by the Accountant General (A&E) Orissa or Controller of Accounts, Orissa as the case may be. The Accounts Officer Fund Management office of the Accountant General (A&E) Orissa/ Controller of Accounts, Orissa will allot the Departmental Code along with the serial number pertaining to individual Government Servant from '00001' running from January to December of a calendar year. The following illustration may be followed.

The first Government Servant joining service under State Government shall be allotted the PPAN in the following manner.

Calendar Year				Departmental Code Number to be allotted by the AG (A &E) Orissa/Controller of Accounts Orissa				Serial No. to be allotted by the AG (A&E) Orissa/ Controller of Accounts, Orissa				
2	0	0	5					0	0	0	0	1

Soon after receipt of Unique Permanent Pension Account Number (PPAN) from the allotting authority, as attested copy of the same shall be pasted in the Service Book of the concerned employee.

- (viii) The Accounts Officer, Fund management office of the Accountant General (A&E), Orissa / Controller of Accounts, Orissa will maintain an Index Register for the purpose of allotment of PPAN to new entrants to Govt. Service. Format of the index register is given –Annexure III.
- (ix) The Accounts Officer, Fund management office of the Accountant General (A &E) Orissa/ Controller of Accounts, Orissa will return to the DDO concerned, a copy of the statement duly indicating there-in the Account numbers allotted to each individual by 10th instant. The D.D.O. in turn will intimate the account number to the individual concerned and also note in the pay bill Register.
- (x) The D.D.O. will prepare separate pay bill Register in respect of the Govt. Servants Joining Govt. Service on or after 1.1.2005. The D.D.O. will have to prepare separate pay bills in respect of these Govt. Servants and will send the same with all the schedules to the Treasury on or before 25th of the month to which the bills relate for pre –check and payment.
- (xi) The D.D.O. will prepare a recovery schedule in duplicate in the prescribed form (Annexure-iv) for the contributions under Tier- I and attach them with pay bills. The amount of contributions under Tier- I should tally with the total amount of recoveries shown under the corresponding column in the pay bill.
- (xii) The amount recovered from the pay bill shall be credited to the following new Deposit Head of Account by the Pay and Accounts Office/ Treasuries/ Special Treasuries / Sub-Treasuries in respect of Govt. employees.

Head of Account

“8342 – other Deposits –

117- Defined contribution Pension Scheme for Government Employees”

- (xiii) The said schedules shall be removed and handed over to Accounts Officer, Fund management office of the Accountant General (A &E) Orissa / Controller of Accounts, Orissa in separate cover by the Treasury Officers/ Pay and Accounts Officer every month. Arrears of subscription to the contribution scheme from 1.1.2005 will be deducted from the new employees already joined after 1.1.2005 along-with current month and one additional subscription for arrears.
- (xiv) The reasons for non-recovery from a particular employee in any month should be furnished by the D.D.O. concerned in the recovery schedule without fail.
- (xv) The Govt. contribution and the employees contribution shall be adjusted by the Accountant General (A & E) Orissa /Controller of Accounts, Orissa every month and the total of the both contribution have to be transferred to Pension Fund Regulatory and Development Authority for the purpose on monthly basis after obtaining clearance from Pension Fund Regulatory and Development Authority (PFRDA). The Govt. Contribution to the Scheme shall be debited to the following Head of Account.

Head of Account

**Demand No.5-2071 – Pension and other Retirement Benefits –
01 –Civil – 117 – Government Contribution for Defined
contribution Pension Scheme – 42007 – Government
contribution”.**

By book adjustment by the Accountant General (A&E) Orissa / Controller of Accounts, Orissa with reference to the amount contributed by the employees and initially credited to “8342 – other Deposits –117- Defined contribution Pension Scheme for Government Employees”.

- (xvi) The accounting Procedure for these deduction is being finalized soon after the said procedure is finalized by Govt. of India for their employees.
- (xvii) The D.D.O. shall prepare a separate bill alongwith the salary bill for the Government Servants for drawal of matching contribution to be paid by the Government and credited to Pension account of the employees concerned who join in Government Service on or after 1.1.2005. The bill for drawal of matching contribution should also be supported by schedules of recoveries in form (Annexure- v).
- (xviii) On receipt of the Salary bills in respect of Government Servants joining Service on or after 01.01.2005, the Treasury Officer will exercise usual checks and pass the bills and make payment. After the payment is

made and posting done in the detailed posting Register, one set of schedules relating to Pension contributions will be detached from the bills as done in the case of other schedules such as GPF long term advances. The Schedules will then be utilised for posting the credits of contributions in the Detailed Ledger Account of the individual.

- (xix) The employees contributions under Tier I and Government contribution should be posted in different columns of the individual ledger Account (to be maintained in the format in Annexure- VI) and Broad Sheet tallied with the accounts figures as being done in the case of G.P.F.
- (xx) These account should not be mixed with General Provident Fund accounts and these records / ledger accounts should be independent of GPF accounts maintained in the case of pre 1.1.2005 entrants.
- (xxi) The Treasury Officer / Special Treasury Officer / Sub Treasury Officer concerned will consolidate the information available in the new pension scheme schedules received from the various D.D.O.'s and forward the same in the prescribed form (Annexure –vii) to the Accounts Officer Fund management office of the Accountant General (A & E) Orissa/ Controller of Accounts, Orissa by 12th of the month following the month to which the credit pertains.
- (xxii) Whenever any Government Servant is transferred from one office to another, the D.D.O. should clearly indicate in the LPC of the individual the unique account number, the month upto which Government servants contribution and Government's contribution have been transferred to the Pension Fund.
- (xxiii) Detailed instructions on the interest payable on Tier-I balances shall be issued in due course soon after the same is issued by Government of India for their employees.
- (xxiv) At the end of each financial year, the Accounts Officer Fund Management office of the Accountant General (A & E) Orissa / Controller of Accounts, Orissa will prepare annual account statement for each employee showing the opening balance, details of monthly deductions and Government's matching Contributions, interest earned, if any and the closing balances. The Accountant General (A&E) Orissa/ Controller of Accounts, Orissa will send these statements to the D.D.O. concerned.
- (xxv) After the closing of each financial year, the Accounts Officer, Fund Management office of the Accountant General (A&E) Orissa / Controller of Accounts, Orissa will have to report the details of the balances of each office to the D.D.O. concerned for the purpose of reconciliation if any missing credits arise in the individual accounts.

4. **Nomination :-**

Nomination has to be filed by the employees concerned at the time of admission to the scheme and has to be revised upon marriage of the

subscriber and thereafter once in five years if necessary. Necessary entry to the effect of filing nomination alongwith name of nominee(s) should be noted in the Service Book of the concerned employee.

5.(i) At the time of retirement, Government servant will receive the lumpsum amount of 60% deposited in pension tier –I account as pension wealth which he would be free to utilise in any manner. But it is mandatory to the Government servant to invest 40% of his pension wealth to purchase an annuity from an Insurance Regulatory and Development Authority regulated life insurance company. In case of Govt. employees, the annuity shall provide for pension for the life time of the employee at the time of his retirement and after his death , his dependant parents and his other eligible family members.

(ii) The Government Servants would have the flexibility to leave the pension system prior to age of 58 years or 60 years as the case may be. In such cases, the mandatory annuitisation would be 80% of the pension wealth.

6. (i) In addition to the above provision, each employee recruited on or after 01.01.2005 to the State Government Service may also have a voluntary tier-II withdrawable account like General Provident Fund at his option. Government will make no contribution into this account. In tier-II system, the employee may subscribe 10% of his Basic Pay and this Contributions will be kept in a separate account withdrawable at the option of the Government servant. Government will not make any contribution to tier-II account. The employee would be free to withdraw part or full of the tier-II of his money at any time. This withdrawable account does not constitute pension investment and would attract no special tax treatment. The amount deposited by the employee in tier-II account will be kept in public account and will carry interest as decided by the state Government from time to time.

(ii) No deductions will be made towards General Provident Fund contribution from the Government Servants joining in the Service on or after 1/1/2005 as the General Provident Fund contribution scheme is not applicable to them.

(iii) The employees contribution under Tier –II should be posted in the column prescribed in the formant in Annexure VIII as being done in case of General Provident Fund contribution.

(iv) It has also been decided that Tier-II will not be made operative till funds under Tier-I are transferred to Pension Fund Regulatory and Development Authority (PFRDA) or Funds Manager or any other decision is taken thereof.

(v) At any time on joining Government Service, the Government servant desires to subscribe to Tier-II account, he will be required to provide particulars such as his name, designation, Basic Pay, date of birth, nominee (s) for the fund, relationship of the nominee etc. in the prescribed form in duplicate (Annexure-IX). The Head of Office / Department shall consolidate the information for all those who desires to subscribe to Tier – II Account and forward the same in duplicate to the Accounts Officer, Fund Management office of the Accountant General (A&E) Orissa/ Controller of Accounts, Orissa.

- (vi) Soon after receipt of the required information in the prescribed format in respect of each Government employee, the Accounts Officer, Fund Management office of the Accountant General (A&E) Orissa / Controller of Accounts, Orissa shall allot the Accounts number in respect of each employee in the prescribed column of the said form and retain a copy with him and return another copy to Head of Office / Department for information of the employee concerned.
- (vii) At the end of each financial year, the Accounts Officer Fund Management office of the Accountant General (A&E) Orissa/ Controller of Accounts, Orissa will prepare annual account statement for each employee showing opening balance, details of monthly deduction, interest earned and the closing balance. The Accountant General (A&E) Orissa/ Controller of Accounts, Orissa will send these statements to D.D.O. concerned as early as possible to hand over the same to concerned employee.
- (viii) The Government servant joining in Government service on or after 01.01.2005 who desires to subscribe to Tier-II account shall require to furnish the nomination form alongwith the Forms prescribed in Annexure -IX in duplicate nominating his family members for the Tier-II system.

Soon after receipt of the same, the Head of Office / Department shall forward a copy of the same alongwith prescribed form in Annexure-IX to the Account Officer, Fund Management office of the Accountant General (A&E) Orissa for acceptance and the other copy shall be pasted in the Service Book of the concerned employee for future guidance.

7. All the Autonomous bodies, Local bodies, Aided Educational Institution etc. having their own pension rules and such pension liability is met from the consolidated fund of the states fully, the respective Administrative Departments shall issue guidelines for operation of the restructured defined contribution pension scheme with prior concurrence of the Finance Department.

8. After issue of detail orders from Government of India introducing new pension scheme to their employees, the State Government will if necessary, modify these orders and issue rules and regulations for the new restructured defined contribution pension scheme for the State Government employees joined on or after 01.01.2005.

By Order by the Governor

Sd/- D.P.Das
Additional Secretary to Govt.

ANNEXURE-I
(DETAILS TO BE FURNISHED BY THE GOVT. SERVANT)

1. Name of the Govt. Servant
(in Block Letter)

Sex-	Male		Female	
Marital Status-	Married		Unmarried	

Official Designation :

Office to which attached :

Service to which the applicant belongs :

Date of first entry in to Govt. Service :

Scale of Pay :

Basic Pay :

Date of Birth :

Date of Superannuation :

Community of the applicant

SC/ST/OBC

Nominee for Accumulations & under the Pension Account :

Sl. No.	Name and Address of Nominee (s)	Age (Date of Birth)	Percentage of Share Payable	Relationship with the Govt. Servant

Remarks if any

Place :

Date :

Signature of the Govt. Servant

Tick ☒ which ever is applicable

Signature of the D.D.O.

ANNEXURE-II

**FORMAT IN WHICH INFORMATION IS REQUIRED TO BE SENT BY DRAWING & DISBURSING OFFICER TO THE
ACCOUNTS OFFICER FUND MANAGEMENT O/O THE ACCOUNTANT GENERAL (A & E) ORISSA/ CONTROLLER OF
ACCOUTNS ORISSA**

Name of the D.D.O./ Code No:

Name of Office and Address :

Sl. No.	Name of the Govt. Servant	Designation	Basic Pay	Date of Birth	Unique Pension A/C No. in 14 digit (to be allotted by the AG (A & E) Orissa/ Controller of Accounts, Orissa	Date of Joining in Govt. Service	Details of nominee (s) for the accumulations under Pension Account			
							Name of Nominee (s)	Age/ Date of Birth	Relationship with Govt. Servant	Percentage of Share

**Signature of the D.D.O.
(Official Seal)
(Name of the DDO)**

ANNEXURE-III
INDEX REGISTER

Unique Pension Account No.	Name of the Govt. Servant	Designation	Name of office in which Joined Service	Date of Birth	Date of Joining Govt. Service	Signature of Accounts Officer

ANNEXURE – IV**FORMAT OF SCHEDULE OF GOVERNMENT SERVANT'S CONTRIBUTIONS TOWARDS TIER-I OF THE NEW PENSION SCHEME
(TO BE ATTACHED WITH THE PAY BILL)****Name of the D.D.O./ Code No:-**

Sl. No.	Unique Pension Account No. in 14 digits allotted by the A.G. (A&E) Orissa/ Controller of Accounts, Orissa	Name of the Govt. Servant	Designation	Basic Pay Rs.	D.A.	Total Rs.	Employees Contribution			
							Current Rs.	Arrears		
								Instalment	Amount	Total Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

The Basic pay entered in the Column 5 of the Statement has been verified with the entries made in the Service Book and Pay Bill

(Rs.)

**Signature of the Drawing Officer
with the Designation and Date**

ANNEXURE – V**FORMAT OF SCHEDULE OF GOVERNMENT SERVANT'S CONTRIBUTIONS TOWARDS TIER-I OF THE NEW PENSION SCHEME****(TO BE ATTACHED WITH THE BILL FOR DRAWAL OF GOVERNMENT'S CONTRIBUTION)****NAME OF THE D.D.O./ CODE NO :-**

Unique Pension Account No. in 14 digits allotted by the A.G. (A &E) Orissa/ Controller of Accounts, Orissa	Name of the Govt. Servant	Designation	Basic Pay	D.A.	Government's Contribution	Remarks

(Rupees _____)

Signature
Drawing & Disbursing Officer
with Date and Designation

ANNEXURE-VI**NEW PENSION LEDGER FOLIO****Name: Shri/Smt/Kum.****Designation:****Department:**Unique Pension Accounts No. Allotted by Accounts Officer Fund management
o/o the AG (A&E) Orissa/ Controller of Accounts, Orissa

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Date of Joining in Government Service :**Date of Superannuation :**

Month	Basic Pay	DA	Employees Contribution Under Tier-I Rs	Government Contribution under Tier -I Rs	Total Tier-I Rs	Remarks	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
April							Tier I Rs.
May							
June							Opening Balance as on
July							Deposits during the year.....
August							Interest
September							Total closing balance as on
October							posted by
November							
December							checked by
January							
February							examined by
March							
Total Rs							

ANNEXURE-VII

FORMAT IN WHICH INFORMATION ON CONTRIBUTIONS IS REQUIRED TO BE SENT BY TREASURY OFFICER TO ACCOUNTS OFFICER, FUND MANAGEMENT, O/O THE ACCOUNTANT GENERAL, ORISSA/CONTROLLER OF ACCOUNTS, ORISSA, DEDUCTION FOR THE MONTH OF

Sl. No.	Treasury Officers Code	Name of the Govt. Servant	Unique Account No in 14 digit allotted by Account Officer Fund Management o/o the A.G. (A & E). Orissa/Controller of Accounts, Orissa	Basic Pay Rs.	Government Servants contribution under Tier-I Rs.	Govt. contribution under Tier-I Rs.	Total Rs.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Signature of the Treasury Officer

ANNEXURE-VIII

**FORMAT OF SCHEDULE OF GOVERNMENT SERVANT'S CONTRIBUTION TOWARDS TIER –II
OF THE NEW PENSION SCHEME
(to be attached with the Pay Bill)**

Name of the DDO/ Code No

Sl. No.	Tire-II Accountants allotted by the Accounts Officer, Fund Management o/o the AG (A & E) Orissa/ Controller of Accounts, Orissa	Name of the Government Servant	Designation	Basic Pay	Amount of contribution towards tier-II (not less than 10% of the Basic Pay)	Remarks
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**Signature of the D.D.O.
With Designation and
Official Seal**

ANNEXURE-IX**FORMAT OF SCHEDULE FOR ADMISSION IN TIRE-I I OF THE NEW PENSION SCHEME
(To be submitted in DUPLICATE)**

Full name of the applicant (in block letters)	Official designation	Date of birth	Office to which attached	Major Head of Accounts under which the pay of the applicant drawn	Service to which the applicant belongs	Rate of Subscription per mensem	Whether the applicant has a family or not	Accounts No. to be allotted by the Accounts Officer Fund management o/o the A.G (A & E) Orissa/ Controller of Accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

A form of nomination in the Prescribed form duly filled in enclosed

Station :

Date

Office of the

Returned with account number allotted. This account number should be quoted in all correspondence connected with it.

Signature of the applicant

**Signature of Head of Office and
Designation**

**Signature
Designation of Accounts Officer Fund management
o/o the AG (A & E) Orissa/Controller of Accounts, Orissa**

FORM OF NOMINATION FOR TIER-II ACCOUNT

1. When the subscriber has a family and wishes to nominate member/ members there of

I. hereby by nominate the persons mentioned below of my family to receive the amount that may stand to my credit in Tier –II Account in the event of my death

Sl. No.	Name and Address of the nominee (s)	Age/Date of birth	Percentage of share Payable	Relationship with Govt. Servant
1				
2				
3				

Signature of the Govt. Servant

**Signature of the DDO
with Designation and Date**

FINANCE DEPARTMENT

No. 31786 (45/F)**PEN -79/2006****From****Shri K.C. Parija
Joint Secretary to Government.****To****Principal Secretaries / Commissioner-cum-Secretaries/
Secretaries / Special Secretaries to Government****Sub: Expeditious disposal of pension cases and release of DCRG
thereof.****Bhubaneswar, the 25th July, 2006.****Sir,**

I am directed to say that the A.G.(A & E), Orissa Bhubaneswar in their Letter No.Pen.Adt/06-07/945 dt. 22.6.06 (Copy enclosed) has intimated that the pensionary benefits to the retired employees of the State Government are being authorized by A.G.(A&E), Orissa within 30 days from the date of receipt of the pension papers. But in some cases Gratuity authority cannot be issued as the required "No Dues Certificate" is not available on account of non-vacation of Government accommodation, non-compliance of audit objection and non-compliance of S.V.P. objection etc. Such cases are piling up from year to year despite periodical review etc. for clearance. Some times these cases are coming up for review in Pension Adalats arranged by the PG & PA Department. Inspite of the best efforts made by the A.G.(A&E), Orissa, the disposal of such cases is not upto the desired level and such delay results in filling of numerous Court cases. Also in several occasions, Court have ordered for payment of interest on account of delay in finalization of DCRG dues.

Rule 63(2) of OCS(Pension) Rules, 1992 mandate that the assessing and finalizing of recoverable Government dues must be completed 2 months before the date of retirement, so that the dues are recovered from Gratuity before its payment is authorized. Finance Department O.M. No. 32731/ F, dt. 25.7.1992, has further clarified that if "No Dues Certificate" not furnished by the Pension Sanctioning Authority within 2 months from the date of retirement of a Government Servant, it shall be deemed that no Government dues are outstanding and in such event, authorization of Gratuity by the Accounts Office shall be automatic.

In view of the position explained above, the Accountant General, Orissa has proposed to release the Gratuity amount in all cases that are pending for more than a year on the presumption that nothing is outstanding against such retired officers.

This suggestion of the A.G. (A &E), Orissa will definitely have adverse effect where there is possibility of recovery of outstanding dues from the retired Government servants.

It is therefore, requested that suitable instructions may be issued to all the sub-ordinate offices under your administrative control to furnish the "No Dues Certificate" within the stipulated period as provided under O.C.S. (Pension) Rules, 1992 and Finance Department Office Memorandum referred to above, otherwise responsibility for any loss / damage caused to the Government will squarely rest with concerned officials.

This may be treated as extremely urgent.

Yours faithfully

Sd/- K.C.Parija
Joint Secretary to Government

FINANCE DEPARTMNT

NOTIFICATION

The 4th August 2006

S.R.O. No.479/2006- In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Orissa make the following rules further to amend the Orissa Civil Services (Pension) Rules, 1992, namely :-

1. (i) These rules may be called the Orissa Civil Services (Pension) Amendment Rules, 2006.

(ii) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Orissa Civil Services (Pension) Rules, 1992, in Rule 7, in sub-rule (2), clause (c) shall be deleted.

[No.33464-Pen-30/2006-F]

By Order of the Governor

Sd/- K.C. BADU
Special Secretary to Government

No. Pen. 193/2006-40051/F.,

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, Dated the 21st Sept., 2006

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

Temporary Increase on Pension equivalent to 50% of Basic Pension / Family Pension for State Government Pensioners / Family Pensioners has been converted to Dearness Pension / Dearness Family Pension with effect from 01.04.2006 vide Finance Department Resolution No.- Pen 100/06-26692/F., dt.14.06.2006 and accordingly Temporary Increase on Pension at the rate of 17% is now being paid to the State Government Pensioners / Family Pensioners w.e.f 01.04.2006 on Basic Pension / Family Pension Plus Dearness Pension / Dearness Family Pension.

2. In the meantime one instalement of Dearness Allowance @ 4% in favour of the State Government employees has been sanctioned by State Government w.e.f 01.07.2005 vide Finance Department Office Memorandum No.39341/F., dated 15.09.2006.

3. Accordingly, after careful consideration of the matter, State Government have been pleased to decide that the T.I on Pension shall be paid to the State Government Pensioners / Family Pensioners at the rate of 4% on Basic Pension / Family Pension w.e.f 01.07.2005 and on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension taken together w.e.f. 01.04.2006. With this sanction of one dose of T.I. of 4%, the T.I. now payable from 01.07.2005 on Basic Pension / Basic Family Pension will be enhanced from 67% to 71% and consequently from 17% to 21% on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension w.e.f 01.04.2006.

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.

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

5. 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.

By Order of the Governor

Sd/- D.P. Das
Additional Secretary to Government

FINANCE DEPARTMENT

No. CS-III Pen-100/06/40786(3)/F., Dated 27th Sept.2006

To

**The Principal Accountant General, (A&E), Orissa, Bhubaneswar.
The Director of Treasuries and Inspection, Orissa
The Controller of Accounts, Orissa, Bhubaneswar.**

Sub:- Merger of Temporary Increase on Pension/Family Pension equivalent to 50% of Basic Pension /Family Pension with the Basic Pension/Family Pension to the existing State Government Pensioners/ Family Pensioners w.e.f. 01.04.2006, - clarification regarding.

Sir,

I am directed to say that the Government in Finance Department in their Resolution No. 26692/F., dt.14.06.2006 have decided that Temporary Increase on Pension equivalent to 50% of Basic Pension/Family pension shall be converted into Dearness Pension/Dearness Family pension w.e.f. 1.4.2006 in respect of the existing State Government Pensioners / Family Pensioners who are in respect of Pension / Family Pension to 1.4.2006.

2. In course of implementation of the aforesaid decision of the Government, some doubts have been entertained in some quarters regarding payment of Dearness Pension/ Family Pension to the pensioners who are not in receipt of Temporary Increase on their pension or due to their re-employment and as such following clarifications are issued.

Points of Doubt

Clarification

1. Whether the Temporary Increase (T.I.) on pension equivalent to 50% of Basic Pension/ Family Pension shall be merged to the Basic Pension/Family Pension or it shall be paid separately as Dearness Pension on which T.I. is admissible?

1. The Temporary Increase (TI) on Pension equivalent to 50% of Basic Pension/Family Pension shall be converted to Dearness Pension/ Dearness Family Pension w.e.f. 1.4.2006.

Therefore the Dearness Pension/ Family Pension shall be shown separately and rest portion of T.I. is admissible on both Basic Pension / Family Pension plus Dearness Pension/ Dearness Family Pension w.e.f. 1.4.2006 at the rate sanctioned from time to time.

2. Whether those pensioners, who are not eligible to get Temporary Increase (TI) shall get 50% of Basic Pension as Dearness Pension or 50% merged to

2. No, those pensioners who are not eligible to get Temporary Increase (TI) on their pension are not entitled to any merger benefit.

the Basic Pension /Family Pension?

3. Whether the Dearness Pension shall be payable to the Pensioner, if he accepts any employment ?

3. On re-employment in regular scale, the pay of the pensioner will be fixed after deduction of pension and Dearness Pension in terms of Rule 89 of O.C.S. (Pension) Rules, 1992. During re-employment period, the T.I. shall remain suspended in terms of F.D. O.M. No.38242/F., dated 9.11.94.

Therefore, a Pensioner who is in receipt of Dearness Pension, if accepts any employment, his Dearness Pension will continue.

4. Whether minimum Pension of Rs.1913/- inclusive of Dearness Pension is payable to Pensioners/ Family Pensioners who are not receiving any T.I. for reasons of employment or otherwise ?

4. Minimum Pension of Rs.1913/- inclusive of Dearness Pension is not admissible in case of Pensioners / Family Pensioners who are not receiving any T.I. for reasons of employment or otherwise.

Sd/- D.P. Das
Additional Secretary to Government

FINANCE DEPARTMENT

No. Pen - 99/2006- 857 (3)/F.,**From****Shri N. N. Roy,
Special Secretary to Government****To****The Accountant General (A&E), Orissa, Bhubaneswar/
Director of Treasuries and Inspection, Orissa, Bhubaneswar/
Controller of Accounts, Orissa, Bhubaneswar****Sub:- Clarification regarding determination of Minimum and Maximum amount of Pension / Family Pension in respect of the Government Employees who retired / died on or after 1.04.2006 and calculation of commuted value of pension in respect of said employees who are entitled to minimum pension, consequent upon merger of Dearness Allowance equivalent to 50% of basic Pay with basic pay to State Government Employees with effect from 1.04.2006.**

Bhubaneswar, the 8th January, 2007.

Sir,

I am directed to say that the State Government have decided merger of Dearness Allowance equivalent to 50% of the existing basic pay with basic pay of the State Government Employees with effect from 1.04.2006 vide Finance Department Office Memorandum No. 17491/F., dt.22.04.2006.

Similarly, the clarification issued in Finance Department Resolution No. 26642/F., dt. 14.06.2006 specify determination of Pension and Gratuity and admissibility of Temporary Increase on Pension/ Family Pension in respect of the Government Employees who retired/ died on or after 1.04.2006, i.e. after merger of Dearness Allowance equivalent to 50% of basic pay with basic pay to State Government employees with effect from 1.04.2006.

2. In course of implementation of the aforesaid decision of the State Government some doubts have arisen in some quarters regarding determination of minimum and maximum amount of Pension / Family Pension and calculation of commuted value of pension in respect of Government employees in the event of their retirement / death on or after 1.04.2006.

3. After careful consideration of the above aspects, it is now clarified as follows :-

Points of Doubts	Clarification
(i) What would be the minimum and maximum of amount of pension ?	(i) Since Dearness Allowance equivalent to 50% of Basic Pay is converted into Dearness Pay,

	Pension/ Family Pension shall be calculated at 50% and 30% respectively of the pay plus Dearness Pay subject to minimum of Rs.1913/- and maximum of 50% and 30% respectively of the highest pay plus Dearness Pay subject to other terms and conditions as laid down O.C.S. (Pension) Rules, 1992.
(ii) Whether the commuted value of pension in respect of employees who retired on or after 1.04.2006 would be calculated on original pension taking into account the qualifying years of service rendered by the employee concerned or basing on the minimum pension of Rs. 1913/- in case of an employee entitled to minimum pension ?	(ii) In case of employees entitled to minimum pension, the commuted value of pension shall be calculated on the amount of minimum pension i.e. on Rs.1913.00.

Yours faithfully,

Sd/- N.N.Roy
Special Secretary to Government.

FINANCE DEPARTMENT

**No. 11224(260)/F.,
PEN-35/2006****From****Shri K.C. Mishra,
Joint Secretary to Government****To****The All Secretaries to Government/
All Heads of Department/
All Collectors.****Sub:- Commutation of Pension on Voluntary Retirement.****Bhubaneswar, the 14th March, 2007.**

Sir,

With reference to the above subject I am directed to say that it has been brought to the notice of Government in Finance Department that in certain cases where State Government Employees have taken voluntary retirement few days prior to the date of their normal date of superannuation, the Commuted Value of Pension has been calculated by using the higher commutation values than that actually applicable without taking into consideration the age on the next birth day of the retiring employees as provided in the table of values prescribed at Appendix-II in terms of Rule -5(4) of O.C.S. (Commutation of Pension) Rules, 1992 which leads to considerable financial loss of the State Government.

2. In view of the above position, a circular has been issued to all concerned in Finance Department Letter No. 48926/F., dt. 30.11.2006 to review all such cases immediately where the aforesaid procedure has not been followed and the commuted value of Pension has been paid in excess of what would have been due and the excess amount where-ever paid may be recovered from the pensioners according to the provisions of relevant rules along with interest at the prescribed rates and details of such cases along with details of excess amount recovered / to be recovered there from may also be sent to this Department within a month.

3. It is further instructed that appropriate departmental action may be taken immediately against the erring officials who were/ are responsible for wrong calculation of commuted value of pension and excess payment causing financial loss to the Government so as to ensure that such discrepancies would not occur in future.

Yours faithfully,

**Sd/- K.C.Mishra
Joint Secretary to Government**

No.-Pen-43/2007- 12857/F.,

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, Dated the 23rd March, 2007

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

Temporary Increase on Pension equivalent to 50% of Basic Pension / Family Pension for State Government Pensioners / Family Pensioners has been converted to Dearness Pension / Dearness Family Pension with effect from 01.04.2006 vide Finance Department Resolution No.- Pen-100/06-26692/F., dt.14.06.2006 and accordingly Temporary Increase on Pension at the rate of 21% is now being paid to the State Government Pensioners / Family Pensioners w.e.f 01.04.2006 on Basic Pension / Family Pension Plus Dearness Pension / Dearness Family Pension conquest upon release of 4% of T.I. in favour of the State Govt. Pensioner/ Family Pensioners w.e.f. 1.7.2005 vide Finance Department Resolution No. Pen-193/2006-40051/F, Dated-21st Sept, 2006..

2. In the meantime one instalement of Dearness Allowance @ 3% in favour of the State Government employees has been sanctioned by State Government w.e.f. 01.01.2006 vide Finance Department Office Memorandum No.12220/F., dated 19.03.2007.

3. Accordingly, after careful consideration of the matter, State Government have been pleased to decide that the T.I on Pension shall be paid to the State Government Pensioners / Family Pensioners at the rate of 3% on Basic Pension / Family Pension w.e.f 01.01.2006 and on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension taken together w.e.f. 01.04.2006. With this sanction of one dose of T.I. of 3%, the T.I. now payable from 01.01.2006 on Basic Pension / Basic Family Pension will be enhanced from 71% to 74% and consequently from 21% to 24% on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension w.e.f 01.04.2006.

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.

4. The aforesaid T.I. in all cases would be paid during 2007-08 starting from the Pension Bill for the month of March 2007 onwards which would be presented in April 2007 only after Vote on Account Budget for 2007-08 is approved in the Orissa Legislative Assembly and relevant Appropriation Bill is enacted.

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

6. 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.

By Order of the Governor

Sd/- K.C.Parija
Additional Secretary to Government

***MATTER RELATING TO
HOUSE BUILDING ADVANCE***

FINANCE DEPARTMENT

OFFICE MEMORANDUM

**Letter No. 16186/ F., Dt.- 17.04.06
CS IV-14/05**

**Sub:- Clarification on calculation of interest in respect of HUDCO
assisted Special H.B.A.**

The undersigned is directed to invite a reference to F.D.O.M. No.-1/F., Dt.01.01.2000 and to say that, communications are being received from different departments / offices seeking clarification as to whether the interest will be calculated from the date of drawal of Advance or from the month following the date of drawal of advance and whether penal interest will be charged for default in payment of instalment of interest on Special Housing Building Advance.

It is therefore clarified that, (i) interest on Spl. H.B.A. will be calculated on balances outstanding on the last day of each month and recovery of interest will commence from the month following the month in which the whole of the principal amount has been recovered, as per Rule 217 of O.G.F.R. Vol. I.

(ii) In case of default in payment of instalment of interest on Spl. H.B.A., penal interest of 2% over and above the normal rate of interest of 12.5% shall be applicable on defaulted amount assigning the accountability to the D.D.O./ concerned authority as per Rule 209 (2) of O.G.F.R. Vol. I.

The instructions / guidelines issued earlier in this respect shall stand modified to the above extent.

**Sd/- K.C.Badu
Special Secretary to Government**

***MATTER RELATING TO
GENERAL PROVIDENT FUND RULES***

No.GPF-01/2007-3761/F

FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, the January, 29th 2007

**Subject: *Rate of interest on the accumulation of Provident Fund for
the year 2006-07..***

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 2006-07 shall be 8% (Eight Percent) per annum. This rate will be in force during the financial year beginning on 01.04.2006.

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

By Order of Governor

**Sd/- R.N.Senapati
Principal Secretary to Govt.**

***MATTER RELATING TO
COMMERCIAL TAXES***

FINANCE DEPARTMENT

NOTIFICATIONThe 16th June 2006

S.R.O. No. 332/2006- In exercise of the powers conferred by clause (b) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby rescind the notification of the Government of Orissa in the Finance Department No. 14701-CTA-37/2001(Pt)-F, dated the 31st March 2001, with effect from the date of publication of this notification in the Official Gazette.

[No.26861-CTA-87/2005-F]

By Order of the Governor

Sd/- P.K. ROUT**Under Secretary to Government****FINANCE DEPARTMENT**

NOTIFICATIONThe 16th June 2006

S.R.O. No. 333/2006- In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby rescind the notification of the Government of Orissa in the Finance Department No. 46937-CTA-37/2001(Pt)-F, dated the 1st November 2003, with effect from the date of publication of this notification in the Official Gazette.

[No.26864-CTA-87/2005-F]

By Order of the Governor

Sd/- P.K. ROUT**Under Secretary to Government**

FINANCE DEPARTMENT

NOTIFICATIONThe 16th June 2006

S.R.O. No. 334/2006- In exercise of the powers conferred by clause (b) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 14700-CTA-37/2001(Pt)-F, dated the 31st March 2001, as amended, with effect from the date of publication of this notification in the Official Gazette.

AMENDMENT

In the said notification, for the words "one per cent" appearing after the words "shall be calculated at the rate of", the words, "two per cent" shall be substituted.

No.26867-CTA-87/2005-F]

By Order of the Governor

Sd/- P.K. ROUT**Under Secretary to Government****FINANCE DEPARTMENT**

NOTIFICATIONThe 16th June 2006

S.R.O. No. 335/2006- In exercise of the powers conferred by clause (b) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby rescind the notification of the Government of Orissa in the Finance Department No. 14891-CTA-52/ 91(P.T.-F), dated the 6th April , 1991, as amended from time to time, and the notification of Government of Orissa in the Finance Department No. 14702-CTA-37/2001(Pt.)-F, dated the 31st day of March 2001, with effect from the date of publication of this notification in the Official Gazette.

[No.26870-CTA-87/2005-F]

By Order of the Governor

Sd/- P.K. ROUT**Under Secretary to Government**

FINANCE DEPARTMENT

NOTIFICATIONThe 16th June 2006

S.R.O. No. 336/2006- In exercise of the powers conferred by sub-section (1) of section 37A of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), 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, -

(a) in PART I,-

for item 71, the following item shall be substituted, namely :-

“71, Jewellery made out of gold and silver”, and

(ii) after item 109, the following items shall be inserted, namely:-

“110. Steel sleeper of all kinds and its fittings.

111. Naptha

112. Sodium bi-carbonate

113. Printing Ink

114. Office Stationery

115. Pre-laminated particle board

116.. Mouth freshner of all types”; and

(b) In Part II, after item 38, the following items shall be inserted, namely:-

“39. Spare parts, components and accessories of watches, time pieces and clocks

40. SIM card, Re-charge vouchers

41. Jelly, sauce and squashes

42. Carpets

43. Woolen fabrics and garments”

No.26873-CTN-9/2005-F]

By Order of the Governor

Sd/- P.K. ROUT

Under Secretary to Government

FINANCE DEPARTMENT**NOTIFICATION
The 26th September 2006**

S.R.O. No.530/2006 – In exercise of the powers conferred by clause (1) of sub-section (2) of Section 106 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) (hereinafter referred as OVAT ACT), the Government do hereby direct that a registered dealer, who was eligible to the benefit of, or was entitled to exemption from payment of sales tax as specified in serial Nos.42,42A,43,43A,44,44A, 45, 45A, 46 and 46A of the Schedule to the notification of the Government of Orissa in the Finance Department No.20206-CTA-14/76-F., dated the 23rd April, 1976, (hereinafter referred to as said notification) as amended from time to time, issued in exercise of powers conferred under section 6 of the Orissa Sales Tax Act, 1947, (hereinafter referred to as the Repealed Act) as on the 31st day of March 2005, shall, on and from the 1st day of April 2005, be allowed the benefit of deferment of payment of tax collected and payable under the OVAT Act on sale its finished products in lieu of such exemption as specified in respective serial Nos. of the said notification subject to such restrictions and conditions as specified below:-

Restrictions and Conditions governing deferred payment of tax

1. The deferred payment of value added tax shall be available in respect of the registered dealer after setting off of input tax paid by him on purchase of raw materials for use in manufacturing or processing, when such goods directly go into the composition of finished products, and packing materials and spare parts against the out put tax collected by such dealer on sale of finished products.
2. The deferred amount of tax for each year shall be paid in equal monthly or quarterly instalments, as specified in Form II annexed hereto starting from the date following the expiry of the period of deferment.
3. The total period of deferment available to the registered dealer shall be the unexpired period of exemption from payment of sales tax available to him under the said notification as on the 1st April 2005. For this purpose a part of the month will be rounded off to the last day of the quarter i.e 30th June, 30th September, 31st December and 31st March.
4. The maximum limit of deferment from payment of tax under this notification in respect of registered dealer shall be same as has been specified in respective serial Nos. of the said notification, under which such dealer was availing such benefits as on the 31st March, 2005. The quantum of deferment benefit shall not exceed the ceiling fixed under the said notification.
5. The registered dealer claiming deferment under this notification shall file an application within three months from the date of issue of this notification in the proforma annexed hereto as Form I before the Assistant Commissioner

of Sales Tax or the Sales Tax Officer having jurisdiction, as the case may be, giving details of the extent, period and quantum of sales tax exemption availed by him under the Repealed Act and the rules made thereunder and the balance to be availed.

6. The Assistant Commissioner of Sales Tax or Sales Tax Officer, as the case may be having jurisdiction, if satisfied that the applicant has sufficient cause for not submitting the application within the stipulated period, may accept the application for consideration after recording reasons therefor and in case of any deficiency in submitting the information or any dispute on the information so furnished, the authority to whom such application is made, shall give an opportunity to the dealer in writing to make good the deficiencies.

7. The Assistant Commissioner of Sales Tax or Sales Tax Officer, as the case may be, having jurisdiction shall, after verification of the documents relating to exemption of tax under the Repealed Act and the information furnished by the registered dealer, issue the permission for deferment in Form II allowing the registered dealer to defer payment of tax for such amount and period as may be specified in the said permission.

8. The Assistant Commissioner of Sales Tax or Sales Tax Officer having jurisdiction, as the case may be, shall withdraw the permission granted in favour of the registered dealer for deferred payment of tax on the happening of any of the following events, namely :

- (i) Failure to make payment of the deferred dues, at any point of time as per the period specified in the Schedule appended to the order permitting deferred payment of tax in Form II.
- (ii) Change of the location of whole or any part of the industrial unit to effect any substantial alteration or disposal of any substantial part of the total capital investment before payment of deferred tax dues.
- (iii) Information furnished in the application for deferment in Form, -I subsequently found to be false or incorrect.
- (iv) Initiation of any distress or execution proceeding upon any property of the registered dealer or any part of its assets or appointment of a receiver thereof.
- (v) Adjudication of the registered dealer or any of his partner as insolvent or filing of petition for being adjudicated as insolvent.
- (vi) Passing resolution by the registered dealer for winding up the industrial unit before passing of orders by any competent court for such winding up.

- (vii) Cessation of production activities before payment of deferred tax dues.

9. The Assistant Commissioner of Sales Tax or Sales Tax Officer, as the case may be, having jurisdiction in case of occurrence of any of the events as aforementioned shall pass order revoking the permission granted for deferred payment of tax indicating the reasons for and date of revocation and serve the same upon the dealer along with a notice of demand prescribed under sub-rule (1) of rule 54 of the Orissa Value Added Tax Rules, 2005, and for realization of the deferred dues, the provisions of sub-sections (4) to (8) of Section 50 OVAT Act, shall apply.

10. Subject to the provisions of the OVAT Act, and the rules made thereunder and the notifications of the Government of Orissa in the Finance Department No.7352-CTA-5/99-F., and 7355-CTA-5/99-F., dated the 17th February, 2000 issued under the Repealed Act, all the conditions specified in column (3) against each such Serial No. 42,42A,43,43A,44,44A, 45, 45A, 46 and 46A of the said notification other than the conditions specifically provided under this notification, shall be deemed to remain valid and apply to the registered dealer concerned who was entitled to avail deferred payment of tax under this notification.

FORM I**Application for deferred payment of Sales Tax Under Section 106 (2) (I) of the Orissa Value Added Tax Act, 2004**

Date	Month	Year

01. Office Address

02. TIN

03. Name and Address

04. Status of the Industrial unit.
(Whether medium, large, SSI
etc. Please Specify whether
priority, pioneer, labour
Intensive, etc.)

05. Name of the authority who certified
the status.
(Copy of documents i.e. PMT
certificate, etc. to be enclosed)

06. Date from which Fixed Capital Investment (FCI) was commenced/
Date from which additional Fixed Capital Investment was commenced
incase of E/M/D (Expansion/
Modernisation/ Diversification)

--

*(Copy of documents in support of
Date of FCI/ date of additional
FCI to be enclosed)*

07. Amount of FCI/ amount of additional
FCI incase of industries undertaken E/M/D

Rs.	(figure)
Rupees	(words)

08. Descriptions of Goods manufactured by
the industrial unit.

1.
2.
3.
4.

09. Date of Commercial Production or date of
increased Commercial Production, as the
case may be.

--

*(Copy of PMT Certificate & Eligibility
Certificate in support of C.P. or increased
C.P. to be enclosed)*

10. Exemption availed pursuant to IPR.
(Please put ' ' mark in appropriate box)
- | |
|---------------|
| IPR-92 |
|---------------|
- | |
|---------------|
| IPR-96 |
|---------------|

11. Serial No. of the Schedule to the notification of the Government of Orissa in Finance Department No.20206-CTA-14/76-F., dated the 23rd April, 1976 issued under the Repealed Act and the relevant Notification No. under which the exemption availed.

Sl.No.	F.D. Notification No. & Date
--------	------------------------------

12. Period of exemption for which dealer is eligible to get sales tax exemption under the repealed Act
- | | | | | | | | | |
|--|-------------|---|---|---|-----------|---|---|---|
| | From | Date | Month | Year | To | Date | Month | Year |
| | | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> |

13. Period of exemption for which exemption has already been availed by the dealer under the said notification issued under Repealed Act.
- | | | | | | | | | |
|--|-------------|---|---|---|-----------|---|---|---|
| | From | Date | Month | Year | To | Date | Month | Year |
| | | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> |

14. Balance unexpired period of exemption as on 01.04.2005.
- | | | | | | | | | |
|--|-------------|---|---|---|-----------|---|---|---|
| | From | Date | Month | Year | To | Date | Month | Year |
| | | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> | <div style="border: 1px solid black; width: 40px; height: 25px;"></div> |

15. Maximum (ceiling) limit of exemption available to the dealer under Repealed Act.

16. Total Amount of exemption admissible under the Repealed Act.
-

17. Amount of exemption already
availed under Repealed Act.

--

Rs.

On purchases

Rs.

On Sales

Rs.

Total

18. Balance amount of tax exemption as on
1.4.2005 (col. 16-col. 17)

--

19. Any other particulars of the Industrial Unit

--

VARIFICATION

I, Sri/Smt _____ Son/daughter/wife of Sri _____ (Status) _____ of the business M/s. _____
bearing TIN _____ do hereby solemnly affirm that the particulars as true to be best of my knowledge and belief.

Place _____

**Signature
(status)**

Date _____

Seal:

FORM II

**Permission for deferred payment of tax under the Orissa Value Added Tax, 2004 in lieu
of exemption under the Repealed Act**

Date Month Year

--	--	--

01. Office Address

--

02. TIN

--	--	--	--	--	--	--	--	--	--	--	--

03. Name & Address

--

04. Your application, dated _____ in Form II for deferred payment of tax under section 106 (2) (1) of the OVAT Act, 2004, in lieu of exemption of sales tax under the Repealed Act, has been verified with reference to the conditions and restrictions specified in Col. (3) against Serial No.42 or 42A or 43 or 43A or 44 or 44A or 45 or 45A or 46 or 46A of the schedule to the Notification No. 20206-CTA-14/76-F., dated the 23rd April 1976 and subsequent amendments made to the said entries from time to time and those contained in the F.D. Notification No. _____ Dt. _____

05. You are allowed to avail deferred payment of tax for a period of _____ years subject to the ceiling amount of Rs. _____ (Rupees _____). The period of deferment commences on 01.04.2005 and expires on Dt. _____

06. You are required to pay the deferred amount to tax for each year in equal monthly instalments starting from the date following the expiry of the period of deferment as per the payment schedule below :

SCHEDULE

1. Deferred payment of Tax for total period from

Date Month Year

To

Date Month Year

2. Date of payment of 1st installment of deferred tax.

--	--	--	--

3. Date of payment of last installment of deferred tax.

--	--	--	--

4. Date of payment of monthly installment of deferred tax.

[illegible]

or

07. You are required to pay the deferred amount to tax for each year in equal quarterly instalments starting from the date following the expiry of the period of deferment as per the payment Schedule below

SCHEDULE

		from			To		
		Date	Month	Year			
1.	Deferred payment of Tax for total period						

2.	Date of payment of 1 st instalment of deferred tax.				
----	--	--	--	--	--

3.	Date of payment of last instalment of deferred tax.				
----	---	--	--	--	--

4. Date of payment of monthly instalment of deferred tax.

Year	200	To	200	200	To	200	200	To	200	200	To	200
Date of payment of																				
1 st instalment																				
2 nd instalment																				
3 rd instalment																				
4 th instalment																				

08. The permission for drffered payment of tax is subject to the conditions and restrictions contained in the Notification of the Govt. of Orissa in the Finance Deptt. No. _____ Dt. _____

Assistant Commissioner of Sales Tax/ Sales Tax Officer

Range

Circle

[No.40563/2006/F.]

By Order of the Governor

Sd/- P.K.ROUT

Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 28th September 2006

S.R.O. No.546/2006- In exercise of the powers conferred by sub-rule (2) of Rule 1 of the Orissa Entertainment Tax Rules, 2006, the Government do hereby appoint the 1st day of October, 2006 as the date on which the said rules shall come into force.

[No.41291-CTE-1/2005-F.]
By order of the Governor

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

FINANCE DEPARTMENT

NOTIFICATION

The 3rd October 2006

S.R.O. No.547/2006- In exercise of the powers conferred by sub-section (3) of Section 8 of Orissa Entertainment Tax Act, 2006, (Orissa Act 7 of 2006), the Government do hereby exempt Oriya Films not being films dubbed in Oriya Version, screened in the Cinema Halls of the State from liability to pay tax under the said Act with effect from the 1st day October, 2006.

[No.41501-CTE-1/2005]
By Order of the Governor

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

FINANCE DEPARTMENT
NOTIFICATION

The 18th October 2006

S.R.O. No. 573/2006— In exercise of the powers conferred by Section 94 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following rules further to amend the Orissa Value Added Tax Rules, 2005, namely :-

1. (1) These rules may be called the Orissa Value Added Tax (Amendment) Rules, 2006.

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

2. In the Orissa Value Added Tax Rules, 2005, for “Form VAT – 402,” the following Form shall be substituted, namely :-

ORIGINAL

FORM VAT- 402

WAY BILL
[See sub-rule (3) of rule 79]
IN TRIPILCATE

1. Dealer of Orissa
 (To whom way bill is issued)

NAME

TIN

2. Consigner of goods

NAME

ADDRESS

TIN

3. PLACE OF DESPATCH OF GOODS 4. State of despatch of goods

5. Consignee of goods

6. Dt. of
 dispatch

D D M M Y Y

NAME

ADDRESS

TIN

CST
 No.

7. Consigner despatching goods for [√/(Tick) Mark in the appropriate box]

Delivery to the buyer	After purchase by self / by agent	branch Transfer	consignment sale	Execution of works contract	Transfer of right to use

8. Invoice / Challan Detail

Sl.No.	Commodity & Code	Invoice No. & Date	Quantity	Value

9. Vehicle / Carrier Detail

Driver's Name

L R No.

Vehicle
 Regd. No.

Owner of the Vehicle

Transporter's Name & Address

10. Way bill issuing Office

11. Way bill issuing authority (With seal & Signature)

12. Signature of the Dealer of Orissa to whom Way bill issued

Seal

[No.43386- CTA-3/05 (pt)]

By Order of the Governor

P.K. ROUT

Under-Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 1st August 2006

S.R.O. No.455/2006— In exercise of the powers conferred by sub-rule (9) of Rule 4 of Orissa Value Added Tax Rules, 2005 and in supersession of all previous notifications issued on the subject, the State Government do hereby reconstitute Enforcement Ranges specified in column (2) of the schedule below comprising circles mentioned against each in column (5) thereof with effect from 1st August 2006.

SCHEDULE

Sl. No.	Name of the Enforcement Range	Enforcement Circle	Investigation Units	Area of jurisdiction (Territorial Circles)
(1)	(2)	(3)	(4)	(5)
1.	Cuttack	Cuttack	Cuttack – I	Cuttack – I-West Cuttack – I – East Cuttack – I – Central
			Cuttack – II	Cuttack – II Jagatsinghpur Dhenkanal
2.	Balasore	Balasore	Balasore	Mayurbhanj Balasore Bhadrak
			Jajpur Road	Keonjhar Jajpur
3.	Berhampur	Berhampur	Berhampur	Ganjam – I Ganjam – III Phulbani
			Bhubaneswar	Ganjam – II Puri – I Puri – II Bhubaneswar – I Bhubaneswar – II
4.	Sambalpur	Sambalpur	Sambalpur	Sambalpur – I Sambalpur – II Sambalpur – III
			Rourkela	Rourkela – I Rourkela – II
5.	Bhawanipatna	Bhawanipatna	Bhawanipatna	Kalahandi
			Bolangir	Bolangir – I Bolangir – II
			Jeypore	Koraput – I Koraput - II

[No. 33073-CTC-45/03/F.]

By Order of the Governor

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

FINANCE DEPARTMENT

NOTIFICATION

The 28th September 2006

S.R.O. No.545/2006—In exercise of the powers conferred by proviso to sub-rule (1) of rule 4 of the Orissa Value Added Tax Rules, 2005, and in supersession of all previous notifications issued on the subject, the State Government do hereby establish Assessment Units as specified in column (3) of the Schedule below under the circles specified against each in column (2) of the said Schedule, which shall comprise of the area coming within Police Station specified in column (4) thereof with effect from the 1st October 2006.

SCHEDULE

SL. NO.	NAME OF THE CIRCLES WITH HEAD QRS.	NAME OF THE ASSESSMENT UNIT	POLICE STATION
(1)	(2)	(3)	(4)
1.	Jagatsinghpur Circle, Paradeep	Jagatsinghpur	Jagatsinghpur Raghunathpur Balikuda Naugaon
2.	Jajpur Circle, Jajpur Road	Jajpur Town	Jajpur Binjharpur Mangalpur Bari
3.	Mayurbhanj Circle, Baripada	Rairangpur	Tiringi Bahalda Rairangpur (Town) Rairangpur(Sadar) Bisoi Karanjia Joshiapur Raruan Thakurmunda Gourmahisani Badampahad
4.	Rourkela -II Circle, Rourkela	Rajgangpur	Sundargarh Sadar Sundargarh Town Talsara Lephripara Vasma Badgaon Kutra Rajgangpur Kinjirkela

5.	Kalahandi Circle, Bhawanipatna	Kesinga	Kesinga
6.	Kantabanjhi Circle, Kantabanjhi	Titilagarh	Titilagarh Saintala Sindhekela Belgaon Badmal
7.	Rayagada Circle, Rayagada	Gunupur	Gunupur Bissam Cuttack Muniguda Ambadola Padmapur Kenduguda Gudari Chandrapur Ramanguda
8.	Bhanjnagar Circle, Bhanjnagar	Aska	Aska Pattapur Digapahandi(Partly)
9.	Ganjam -II Circle, Berhampur	Rambha	Ganjam Rambha Purusottampur K.S.Nagar Khallikote Beguniapada Kodala Polosara
10.	Jatni Circle, Jatni	Balugaon	Balugaon Banpur Tangi Raj-Ranpur Krushnaprasad
		Khurda	Khurda Begunia Jankia Bolagarh

[No. 41297 – CTC – 39/2006/F.]
By Order of the Governor

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

FINANCE DEPARTMENT

NOTIFICATION

The 28th September 2006

S.R.O. No.543/2006— In exercise of the powers conferred by sub-rule (3) of rule 4 of the Orissa Value Added Tax Rules, 2005, and in supersession of all previous notifications issued on the subject, the State Government do hereby reconstitute the Circles with its head quarters as specified in column (2) of the Schedule below comprising the areas mentioned against each in column (3) thereof, with effect from the 1st October 2006.

SCHEDULE

Sl. No.	NAME OF THE CIRCLES WITH HEADQUARTERS	AREAS	NAME OF THE POLICE STATION
(1)	(2)	(3)	(4)
1.	Cuttack-I East Circle, Cuttack	Cuttack Municipal area lying between the right bank of river Mahanadi including the right bank of the said river and the left bank of Taladanda Canal and Taladanda Canal excluding the right bank of the said canal.	Malgodown Chauliaganj
2.	Cuttack-I Central Circle., Cuttack	Cuttack Municipal area stretching from the east of Khannagar road running via Dolmundai Chhack and Ranihat Chhack to the Cantonment Chhack (Bharat Motors) upto and including right bank of Taladanda Canal	Mangalabag Madhupatna Cantonment
3.	Cuttack-I West Circle, Cuttack	Sadar sub-division- The area situated to the right of the road starting from the Ringroad near Gadagadiaghat on River Mahanadi and running through Cantonment Traffic Chhack, Howrah motor Chhak, Mani Sahoo Chhak,, Buxi bazaar, Tinikonja Bagicha, Gouri shankar park, Choudhury bazaar, Nayasarak, Balubazaar, High Court, Collectorate and touching Ring road on Kathajodi and bounded by river Kathajodi in South West and Mahanadi to North West	Cantonment Bidanasi Daraghabazar. Purighat. Lalbag
4.	Cuttack-I City Circle, Cuttack	Cuttack Sadar Sub-division - The area situated to the left of the road starting from the Ringroad near Gadagadia Ghat of river Mahanadi and running through Cantonment Traffic Chhak upto Hotel Surya Kiran and running through Mani Sahoo Chhak., Buxibazar, Tinikoniabagicha, Gourishankar Park, Choudhury Bazar, Nayasarak, Balubazar, High Court and running upto Ringroad and upto touching Kathajodi through Ringroad upto Biswanathpandit Park moving through Badambadi, Dolamundai, Bajrakabati ,Ranihat,	Mangalabag Lalbag Purighat Daraghabazaar Cantonment

	Mangalabag, Nuapatna, Howrah motor Chhak excepting the first row of the shops situated by the side of road starting from Cantonment Traffic Chhak running from Mangalabag and Bajrakabati Road and touching Cantonment Traffic Chhak	
5. Cuttack-II Circle, Cuttack	Cuttack sadar sub division excluding Cuttack city Municipal area lying between the right bank of river Mahanadi and left bank of river Kathajodi (including the banks) and Banki sub division Athagarh sub division of Cuttack district.	Cuttack Sadar Barang Govindpur Kisannagar Niali Choudwar Jagatpur Tangi Salipur Mahanga, Athagarh Gurudijhatia Tigiria Badamba Narasinghpur Kanpur Banki Baideswar Jagatsinghpur Raghunathpur Balikuda Naugaon Paradeep Tirtol Kujanga Ersama Angul NALCO Township Banarpal Chendipada Bantala Jarapara Talcher Colliery Vikrampur Samal barrage TSTPP, NTPC Athamalik Handapa Kishorenagar Thakuragarh Khamar Rengali Kaniha Palallahara Dhenkanal Sadar Dhenkanal Town Gondia Hindol Rasola Balimi Motonga Kamakshyanagar
6. Jagatsinghpur Circle, Paradeep	Jagatsinghpur District	
7. Angul Circle, Angul (Previously Dhenkanal Circle, Angul)	Angul District	
8. Dhenkanal Circle, Dhenkanal	Dhenkanal District Hindol Kamakshyanagar	

			Bhuban Parjang Tumusinga Kendrapara Patkura Mahakalapada Patamundai Aul Rajkanika Rajnagar Jajpur Binjharpur Mangalpur Dharamasala Jajpur Road Sukinda Kalinganagar Tamaka Korei, Balichandrapur Barachana Keonjhar Sadar Keonjhar Town Patna Turumunga Anandpur Nandipara Ghatagaon Ghasipurakul Harichandanpur Telkoi Anandpur Ramchandrapur Soso Barbil Joda Champua Baria Balasore Town Sadar Industrial Area P.S(Bampada) Chandipur Khantapara Soro Simulia Nilagiri Oupada Bramhapur Remuna Khaira Jaleswar Bhogarai Kamarda Raibania Basta Rupsa Singla Balliapal
9.	Kendrapara Circle, Kendrapara	Kendrapara District	
10.	Jajpur Circle, Jajpur Road	Jajpur District	
11.	Keonjhar Circle, Keonjhar	Keonjhar sub division	
		Anandpur Sub division	
12.	Barbil Circle, Barbil	Champua Sub division	
13.	Balasore Circle, Balasore	Balasore District	

14.	Bhadrak Circle, Bhadrak	Bhadrak district	Bhadrak Town Bhadrak Rural Dhamanagar Dhusuri Bonth Agarapara Bhandaripokhari Basudevpur Chandbali Tihidi
15.	Mayurbhanj Circle, Baripada	Mayurbhanj District	Rairangpur Rural Rairangpur Town Badampahad Gorumahisani Biso Tiring Bahalda Karanjia Thakurmunda Roruan Jasipur Baripada Town Sadar Kuliana Suliapada Bangriposi Jharpokhria Chandua Betnati Baisingha Badasahi Murda Rasgovindpur Udala Khunta Sarat Kaptipada Mahuladiha Bonai Sadar Bonai Koirā Lahunipara K.Bolanga Banki Tikayatpalli Mahulpadar Gurundia Plant Site Raghunathpali Uditnagar Bondamunda Lathikata Tangarpali Bisra
16.	Rourkela-I Circle, Uditnagar	Bonai Sub division	Sundargarh Sadar Sub division
		Panposh Sub division	
17.	Rourkela –II Circle, Rourkela	Sundargarh Sadar Sub division	Sundargarh Lephripāra Vesma Talasara Bargaon Rajgangpur Kutra

		Panposh Sub division	Township Raghunathpali Biramitrapur Raibaga Brahamani Taranga Sector-3. Sector-7 Sector-15 Sector-19
18.	Sambalpur-I Circle, Sambalpur	Sambalpur Sadar Sub division	Town P.S Dhanupali Ainthapali
19.	Bargarh Circle, Bargarh (Previously known as Sambalpur-II Circle, Bargarh)	Bargarh District	Bargarh Atabira Bhatali Bheden Barapali Ambhobna Padampur Gislete Paikamal Bijepur Melchamunda Sohela Jharbandha
20.	Jharsuguda Circle Jharsuguda (Previously known as Sambalpur-III Circle, Jharsuguda)	Jharsuguda District, Hemagiri of Sundargarh Sub-division and Kuchinda and Govindpur of Sambalpur district	Rengali Belpahar Brajrajnagar Orient Jharsuguda Baikera Kulabira Banarpali Lakhanpur Hemagiri P.S. of Sundargarh District Kuchinda & Govindpur P.S. of Sambalpur District
21.	Deogarh Circle, Deogarh	Deogarh District and Rairakhol Sub division of Sambalpur District	Deogarh Barkot Reamal Kandhaigola Jamenkira Mahulpali Rairkhol Naktideul Kisinda Jujumura Charmal
22.	Sambalpur –II Circle, Sambalpur	Sambalpur Sadar Subdivision	Burla Hirakud Sadar P.S.(Sindurpark) Sasan Katarbaga
23.	Bolangir Circle, Bolangir (Previously	Bolangir District	Dhama Bolangir Loisinga

	known as Bolangir-I Circle)		Tusra
24.	Kantabanjhi Circle, Kantabanjhi (Previously known as Bolangir-II Circle, Kantabanjhi)	Titilagarh Sub division	Titilagarh Saintala Sindhekela Kantabanjhi Bangomunda Khaparakhol Kesinga
25.	Kalahandi Circle, Bhawanipatna	Patnagarh Sub division Kalahandi District	Kalahandi Sadar Bhawanipatna Town P.S. Narla Madanpur-Rampur Dharmagarh Junagarh Jeypatna Kokasara
26.	Nuapada Circle, Khariar Road.	Nuapada District	Sinapali Boden Khariar Komna and Nuapada Jonk Police Station Dungripali Binka S.Rampur Birmaharajpur Sonepur Tarbha Ullunda
27.	Sonepur Circle, Sonepur	Sonepur District	Koraput Sadar Dasamantapur Laxmipur Kakiriguma Narayanpatna Sunabeda Potangi Similiguda Damanjodi Nandapur Padwa Machkund Jeypore Town Jeypore Sadar Baipariguda Kundura Bariguma Kotapad B.Singhapur Gunupur Gudari Padmapur Bisama Cuttack Muniguda Ambadola Rayagada Chandali K.Singhpur Kasipur Tikiri
28.	Koraput Circle, Jeypore (Previously known as Koraput-I Circle, Jeypore)	Koraput District	
29.	Rayagada Circle Rayagada (previously known as Koraput-II Circle, Rayagada)	Rayagada District	

30.	Malkangiri Circle, Malkangiri	Malkangiri district	Motu Kalimela Malkanagiri Matili Mudulipada Chitrakonda Balimela 79 P.S.
31.	Nawarangpur Circle, Nawarangpur	Nawarangpur District	Nawarangpur Papadahandi Kodinga Tenduli Khunti Khatiguda Dabugaon Umarkot Raigarh Jarigaon Chandahandi Baidyanathpur Badabazar Gosaninuagan Town P.S.
32.	Ganjam-I Circle, Berhampur	Berhampur Municipal Area	Rambha Purusotampur Kabisuryanagar Khalikot Chhatrapur Chamakhandi Hinjilikatu Golanthara Gopalpur Nuagoan Jarada Digapahandi
33.	Ganjam-II Circle, Berhampur (Previously known as Ganjam –III Circle)	Chhatrapur Sub division	Aska Patpur Bhanjanagar Gangapur Guguda Tarasinghi Hinjili Soroda Badagada
		Berhampur Sub division	Phulbani Town Khajuripara Phiringia Gochhapara G.Udayagiri Tikabali Raikia Baliguda Sarangada Kotgarh Tumudibandh Daringbadi Bamunigaon
34.	Bhanjanagar Circle, Bhanjanagar (Previously known as Ganjam-II Circle, Bhanjanagar	Ghumsar Sub division of Ganjam District	Boudh Baunsuni Manamunda Kantamalo
35.	Phulbani Circle, Phulbani	Kandhamal Distict, Phulbani	
36.	Boudh Circle, Boudh	Boudh District	

37.	Gajapati Circle, Parlakhemundi	Gajapati District	Purunakatak Harabhanga Parlakhemundi Ramagiri R.Udyagiri Mohana Adava Rayagada Kasinagar Karabandha Seronga
38.	Puri Circle, Puri (Previously known as Puri-I Circle, Puri)	Puri District	Puri Town Sea beach Kumbharpada Puri Sadar Chandanpur Brahmagiri Satyabadi Kanas Delang Pipili Nimapara Balanga Gop Kakatpur Konark Nayagarh
39.	Jatni Circle, Jatni (Previously known as Puri-II Circle, Jatni)	Khurda district and Jatni and Chandaka P.S. of Bhubaneswar Subdivision and Parikud and Malud Island of Puri Sub Division	Balugaon Banapur Khurda Jankia Bolagarh Begunia
40.	Bhubaneswar-I Circle, Bhubaneswar	Gadagopinath Prasad Bomikhal Laxmisagar Budheswari Colony Chintamaniswar Bargarh Brit Colony Kalpana area Budhanagar Gautamnagar Mausi Maa Mandir Chhak Court area Ratha Road Nageswar Tangi Lewis Road Tankapani Road Ratnakarbag Padabada Nagar Rabi Talkies Area Old Town Kapilaprasad Sriramnagar Samantarapur Garrage Chak Utara Chak Kausalyagang Balakati Banamalipur	Badagarh Lingaraj Balipatna

41.	Bhubaneswar-II Circle, Bhubaneswar	Sahidnagar Satyanagar Kharavelanagar Ashoknagar Unit-III Unit-IX Acharya Bihar Madhusudan Nagar Bhoi Nagar Bhouma Nagar Nayapalli Nuasahi Unit-IV Market Nayapalli Beherasahi Nilakantha Nagar Brit Colony A.G.Colony	Sahidnagar Kharavelanagar
42.	Bhubaneswar-III Circle, Bhubaneswar	Chakeisiani Mancheswar Industrial Estate Vanivihar Pahala Rudrapur Balipatna Hansapal Pandra Palasuni,Rasulgarh Laxmivihar Gajapati Nagar Sainik School Press Chhak Mancheswar Railway Coach Factory Gadakana Patia Samanta Vihar OSAP RRL IRC Village Jayadev Vihar Indradhanu Market Nalco Nagar East Coast Railway Chandrasekharpur BDA Colony Chandrasekharpur Housing Board Colony Niladri Vihar Sailshree Vihar Kanan Vihar Samanta Vihar KIIT Infosys Chandaka Nucleus Industrial Estate Raghunathpur Daruthenga	Balianta Mancheswar Chandrasekharpur Nayapalli Chandaka
43.	Bhubaneswar-IV Circle, Bhubaneswar	VIP Colony Rental Colony CRPF Baramunda Housing Board Colony Jagannath Vihar Ruchika Market	Khandagiri Airfield Capital Police Station

		Baramunda Village	
		Paika Nagar	
		Priyadarshini Market	
		Delta Area	
		Surya Nagar	
		Ganga Nagar	
		Unit-VI	
		Capital Hat	
		Bapuji Nagar	
		Forest Park	
		Aerodrome Area	
		Pallaspalli	
		Srivihar	
		Brundaban Vihar	
		Gandamunda	
		Udayapuri	
		Indira Gandhi Ayurvedic Medical College	
		Vaishno Vihar	
		Pokhariput	
		Kokila Garden	
		Lingaraj Vihar	
		Panchasakha Vihar	
		Rajiv Nagar	
		Chindananda Vihar	
		Satyasai Enclave	
		Kolathia	
		Mahavir Nagar	
		Kolatia Housing Board	
		Jagamara	
		Khandagiri	
		Khandagiri Bari	
		Ghatikia	
		Andharua	
		Gangapatna	
		Kalinga Nagar	
		Bhagabanpur Industrial Estate	
		Patrapada	
44.	Nayagarh Circle	Nayagarh District	Nayagarh
	Nayagarh		Ranpur
			Sarankula
			Odogeon
			Nuagaon
			Khandapara
			Daspalla
			Gania
			Fategarh

[No. 41294– CTC – 39/2006/F.]
By Order of the Governor

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

FINANCE DEPARTMENT

NOTIFICATION

The 28th September 2006

S.R.O. No.544/2006— In exercise of the powers conferred by sub rule (5) of rule 4 of Orissa Value Added Tax Rules, 2005, and in supersession of all previous notifications issued on the subject, the Government do hereby reconstitute the ranges as specified in column (2) of the Schedule below comprising of Circles specified against each in column (3) thereof with effect from the 1st October, 2006.

SCHEDULE

Serial No.	Name of the range	Circle
(1)	(2)	(3)
1.	Cuttack – I range with Headquarters at Cuttack	(i) Cuttack – I East Circle (ii) Cuttack – I Central Circle (iii) Cuttack – I West Circle (iv) Cuttack – I City Circle
2.	Cuttack Cuttack– II range with headquarters at Cuttack.	(i) Cuttack – II Circle, (ii) Jagatsinghpur Circle, (iii) Angul Circle, (iv) Dhenkanal Circle, (v) Kendrapara Circle,
3.	Jajpur range with headquarters at Jajpur Road	(i) Jajpur Circle, (ii) Keonjhar Circle, (iii) Barbil Circle
4.	Balasore range with Headquarters at Balasore	(i) Balasore Circle (ii) Bhadrak Circle (iii) Mayurbhanj Circle
5.	Sundargarh range with Headquarters at Rourkela	(i) Rourkela – I Circle (ii) Rourkela – II Circle
6.	Sambalpur range with headquarters at Sambalpur	(i) Sambalpur – I Circle (ii) Sambalpur –II circle (iii)Baragarh Circle (iv)Jharasuguda Circle (v) Deogarh Circle
7.	Bolangir range with Headquarters at Bolangir	(i) Bolangir Circle (ii) Kantabanjhi Circle (iii) Kalahandi Circle (iv) Nuapada Circle (v) Sonepur Circle
8.	Koraput range with Headquarters at Jeypore.	(i) Koraput Circle (ii) Rayagada Circle

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|-----|--|--|
| | | (iii) Malkanagiri Circle
(iv) Nawarangpur Circle |
| 9. | Ganjam range with
Headquarters at Berhampur | (i) Ganjam – I Circle
(ii) Ganjam – II Circle
(iii) Bhanjanagar Circle
(iv) Phulbani Circle
(v) Boudh Circle
(vi) Gajapati Circle |
| 10. | Puri range with headquarters at
Puri | (i) Puri Circle
(ii) Jatani Circle
(iii) Bhubaneswar – I Circle
(iv) Bhubaneswar – II Circle
(v) Bhubaneswar – III Circle
(vi) Bhubaneswar – IV Circle
(vii) Nayagarh Circle |

[No. 41300 –CTC-39/2006/F.]
By Order of the Governor

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

FINANCE DEPARTMENT

No. 48262 (230)/F., Dt. 25.11.06
CTA – 3/06

To

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

Sub : Release of payments by the State Government to its service providers only after reference of Service Tax Registration /Service Tax Code and Accounting Code in the invoices / Receipts –regarding.

The undersigned is directed to invite a reference to F.D. Memo no. – CTA-3/2006-2208(235)/F Dt. 17.01.2006 on the subject noted above and to say that instructions have already been issued for strict compliance of the provisions of Service Tax wherein it has been advised 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/ receipt issued by service providers and payment to service providers be released only after ascertaining the above mandatory requirements. Besides a list of 81 services liable to Service Tax was also circulated for reference and guidelines.

2. Now it has been brought to the notice of the State Government that Govt. Departments and Undertakings are hiring cabs for their office work. The service provided by a rent-a-cab operator attracts Service Tax. It has been indicated that many of the cab operators are not registered with the Central Excise Deptt. and are not paying Service Tax. In this connection, a copy of D.O. letter No. 137/132/2006-CX.4 Dt.9.10.2006 received from the Revenue Secretary, Govt. of India, Ministry of Finance is enclosed for reference.

3. It is therefore reiterated that all Govt. Deptts., Heads of Deptts.. PSUs and Sub-Ordinate Offices should strictly follow the instructions for ensuing Service Tax Compliance while hiring the services of Cab-operators. It should be ensured by them that the Cab-operators are registered under Central Excise Deptt., issue invoice/bill/challan in the manner as indicated in the letter of Revenue Secretary, Govt. of India, Ministry of Finance and pay Service Tax. The Government Undertakings / Agencies and Sub-ordinate Offices under their administrative control may also be instructed accordingly.

Sd/-N. Roy
Special Secretary to Govt.

**D.O.F. No.137/132/2006-CX.4
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
NORTH BLOCK, NEW DELHI-110001**

09 October, 2006

REVENUE SECRETARY

Dear Chief Secretary,

Of late, Government Departments (Centre, States and Union Territories) and Public Sector Undertakings have started hiring cabs for their office work. The service provided by a rent-a-cab operator attracts service tax. However, it is learnt that many of the cab operators are not registered with the Central Excise Department and are not paying service tax, as required. Considering the volume of such operations, it may involve a significant amount of service tax revenue.

2. As prescribed in the law, a taxable service provider is required to take registration (and obtain 15 digits Service Tax Code Number) and issue invoices/challans/bills. These documents should be serially numbered, and it should contain the name and address of service provider, service receiver, description of service, value of service and service tax payable thereon.

3. I would, therefore, request you to issue directions to the Government Departments under your jurisdiction and concerned Public Sector Undertakings to ensure that such cab-operators are registered with the Central Excise Department, issue invoice/bill/challan in the manner as stated above, and pay service tax. This will ensure compliance of service tax law by such cab-operators.

With regards,

Yours sincerely,

(K.M.CHANDRASEKHAR)

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

***MATTER RELATING TO
ORISSA REVISED SCALE OF RULES***

FINANCE DEPARTMENT

OFFICE MEMORANDUMNo. CS-I (P) -13/06 17491/F., Dated 22.04.2006

Sub : Merger of DA equivalent to 50% of Basic Pay with Basic Pay to State Government Employees w.e.f. 01.04.2006.

After taking into account the demands of the State Government Employees and the overall constraints of financial resources read with the fiscal targets stipulated under the Orissa Fiscal Responsibility and Budget Management Act, 2005 State Government have been pleased to decide that with effect from 1st April, 2006 D.A. equal to 50% of the existing basic pay shall be merged with the basic pay of the State Government Employees and shown distinctly as “ Dearness Pay (DP)” which would be counted for the purposes like payment of allowances wherever applicable, contribution to G.P.F., License Fee and various advances etc. The entitlements for T.A./D.A. while on tour & transfer, L.T.C. and Government accommodation shall, however, continue to be governed on the basis of the basic pay alone without taking into account Dearness Pay.

2. This merger of D.A. is applicable to the State Government Employees who are drawing pay in the regular scales of pay under O.R.S.P. Rule, 1998. This merger of DA equivalent to 50% of the basic pay with the basic pay in accordance with this memorandum will also be applicable to the Government Teachers who enjoy AICTE/UGC scale under O.R.S.P. (College Teacher's Rule, 2001), O.R.S.P. (Medical College Teacher's Rule, 2001) and to the Sub-ordinate Judicial Officers drawing their pay in accordance with Finance Department Resolution No.23598/F dated 03.06.2003. This is also applicable to those teaching and non-teaching staff of universities who are in receipt of regular scale of pay and for whom State Government is bearing full salary cost.

3. The merger of D.A. admissible under this Office Memorandum shall also be applicable to Work Charged employees drawing pay in the regular scales of pay under O.R.S.P. Rules, 1998.

4. At present D.A. @ 67% of the basic pay is being paid w.e.f. 01.01.2005 to those categories of employees mentioned in para 2 & 3 and out of this 67%, 44% is being paid in cash and the balance 23% is being impounded to G.P.F. accounts of the concerned employees. With merger of D.A. equivalent to 50% of basic pay w.e.f. 01.04.2006, D.A. @ 17% basic pay and dearness pay taken together will be payable from the same date i.e. 01.04.2006. Hence payment of D.A. @ 17% on basic pay and dearness pay taken together w.e.f. 01.04.2006 will be regulated in the following manner.

- (i) In respect of those who would retire after 01.04.2006 and on or before 31.03.2010. 17% of DA would be paid in cash in their monthly pay bills for the month of April, 2006 onwards.
- (ii) In the event of death, the un-drawn D.A. @ 17%, if any, will also be paid in cash upto the date of death.
- (iii) In respect of other categories of employees except those mentioned at Sl. (i) & (ii) D.A. payable @ 17% of the basic pay and Dearness pay taken together w.e.f. 01.04.2006 will be impounded to their G.P.F. Accounts until further orders instead of the D.A. @ 23% of the basic pay now being impounded. However, the impounded D.A. @ 17% w.e.f. 01.04.2006 and D.A. earlier impounded will be taken into account while sanctioning the temporary advance or part withdrawal from G.P.F. Account of the concerned employees.

Sd/- K.C. Badu
Special Secretary to Government

**No.29116-C.S.-I(P)-54/2005/F
FINANCE DEPARTMENT**

RESOLUTION

The 4th July 2006

SUBJECT –Extension of the benefit of Time Bound Advancement pay scale under O.R.S.P. Rules, 1998 in favour of Architectural Assistants working under the administrative control of the Works Department at par with the Junior Engineer (Diploma Holders), Civil, Mechanical and Electrical discipline, etc.

As per Rule 8 of the O.R.S.P. Rules, 1998, the Government have extended T.B.A. Pay Scales in favour of all the categories of State Government employees. As per sub-rule (1) to Rule 8 of the O.R.S.P. Rules, 1998, the Drivers, Junior Engineers and Class IV employees have been allowed T.B.A. Pay Scales in the revised scale as specified in column(6) to the Second Schedule against the existing Scale in column (3) & (5) and corresponding revised scales of pay in column (4) thereof due to lack of promotional prospects and stagnation in the cadre.

2. The Government, in Works Department, vide their Resolution, No. 21361—F.E.II(Rule)-2/88/W, dated the 31st August 1988 have constituted cadre of the Junior Architects. Subsequently the Junior Architects have been re-designated as Architectural Assistant at par with Junior Engineers both in respect of pay scale as well as status.

3. Two stages of T.B.A. Scale Pay i.e. one on completion of 15 years and another on completion of 25 years of service have been extended to the Junior Engineers (under Second Schedule to Rule 8 (1) of the O.R.S.P. Rules, 1998).

4. After careful consideration of the demand of the Association and all other aspects related to the issue, Government have been pleased to extend two stages of T.B.A. Pay Scale to the Architectural Assistants under O.R.S.P. Rules, 1998 at par with the Junior Engineers and accordingly the Architectural Assistants working under Works Department would avail first T.B.A. scale of pay of Rs.5500 -175-9000/- on completion of 15 years of service and second T.B.A. scale of pay of Rs. 6500-200-9900/- on completion of 25 years of service invoking the provision contained in Rule 13 of the O.R.S.P. Rules, 1998 and on complying the prescribed procedure.

ORDER—Ordered that the Resolution be published in an extraordinary issue of the *Orissa Gazette* for general information and copies forwarded to all Departments of Government/Heads of Departments/Accountant General (Audit/Accounts)/D.A.-G., Puri.

By Order of the Governor

**Sd/-D. P. DAS
Additional Secretary to Government**

MATTER RELATING TO BUDGET

FINANCE DEPARTMENT

No. 17989(5) /F., Dt. 26.04.2006
W&M (L.C)- 48/2005

From

**Shri K. C. Badu,
Special Secretary to Govt.**

To

**The Principal Secretary to Govt.
H & UD Department/
Commissioner-cum-Secretary to Govt.
Rural Development Department/ W.R. Deptt./
Energy Department/ EIC-cum-Secretary to Govt.,
Works Department.**

Sub:- Distribution of allotment in consonance with issue of Letter of Credit - Revision of guidelines.

Sir,

I am directed to say that in order to avoid any mismatch between Letter of Credit & Distribution of allotment and creation of un-discharged liability on account of short release of Letter of Credit against budgeted outlay, instructions were issued by Finance Department for phase-wise issue of allotment under Non Plan and Normal State Plan Scheme.

Difficulties were expressed by the Controlling Officers and Administrative Departments in various review meetings in drawing up of action plans and work programmes and completion of other formalities on account of the limit fixed earlier for issue of allotment under Non Plan and Normal State Plan in Finance Department letters No, 19771(4)/F., Dated 02.05.03, No. 26018 (4)/F., Dated 10.06.2003, No. 4811(4)/F., Dated 04.02.2004 and No. 37661(4)/F., Dated 28.08.2004.

The 12th Finance Commission have recommended targeted level of Non-Plan Revenue Expenditure for maintenance of roads and buildings, besides there is need for adequate flow of funds for maintenance of capital assets of Pipe Water Supply Schemes and Major / Medium & Minor Irrigation Schemes and also to enhance the level of State Plan expenditure, for which the limit on issue of allotment fixed in the Finance Department Circulars cited above is hereby modified.

The Controlling Officers are now authorized to issue allotment at their level under Non Plan & Normal State Plan in three phases i.e. 40% in the 1st quarter ending in June, 20% in the 2nd quarter ending in September and the balance 40% in the 3rd quarter ending in December without reference of the Administrative Department as per the work programme / action plan and requirement of each work, provided the work is administratively approved and in case of prestigious / critical maintenance repair works and Finance

Commission Award works, the allotment should be issued against approved / identified works.

However, the Controlling Officers should ensure that towards the end of the year there is no un-discharged liability for which the final allotment should be commensurate with the level of Letter of Credit.

Yours faithfully,

Sd/- K.C. Badu
Special Secretary to Govt.

FINANCE DEPARTMENT

* * *

No. 39296 (230)/F., Dt. 15.09.06
FR-16/06

To

All Departments of Government.
Heads of Departments.

Sub: Redrawal of amount lost through misappropriation etc.

The undersigned is directed to say that in Finance Department circular No. Try. II BLD-29/87-50723 (127))/F-dt. 29.09.1987 for redrawal of money lost through misappropriation etc. , the Heads of Account for redrawal of the amount lost and deposit of amount recovered, if any, were indicated as under :-

i) Head of Account for Redrawal – “8550-Civil Advances-104-Other Advances-A- Redrawal of amounts lost through misappropriation etc.”

ii) Head of Account for Deposit of recovery if any- “8550-Civil Advances-A- Deposit of amounts recovered from the amount lost through misappropriation etc.”

In the six tier system for recording of receipt and expenditure the detailed classification of the amount to be redrawn and deposit or recovery, if any, would be as follows:-

i) Head of Account for Redrawal -

“8550-Civil Advances-104-Other Advances-1851-Amount required for immediate disbursement-78174-Redrawal of amounts lost through misappropriation, theft, fraud etc.”

ii) Head of Account for Deposit of recovery if any –

“8550-Civil Advances-104-Other Advances-0185-Deposit of advance drawn for money lost by misappropriation, theft, fraud etc. - 16081-Deposit of amounts recovered through misappropriation, theft, fraud etc. ”

All concerned are now advised to effect redrawal/ deposit of amount lost on account of misappropriation etc. under the detailed heads of account mentioned above.

Sd/- D.K.Jena
Deputy Secretary to Government

No. 50427 /F.,
Bt-I-22/2006
FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, dated the 11th December , 2006

Sub: Rationalisation of the restrictions imposed on Air Travel by officials of State Government / PSUS within India.

Several restrictions were imposed on air travel for official visit by State Government officials and officials of PSUS / Co-operatives / Autonomous organizations etc. vide Finance Department O.M. NO. 10954/F., dt.14.03.2001 read with F.D.M.O. No. 52010/F., dt. 08.12.2003. One of the important restrictions relate to taking prior approval of Chief Secretary through Finance Department for the entitled officers like Principal Secretaries / Secretaries / Special Secretaries etc. If they are required to undertake journey by air more than once in a month.

2. In the meantime some attractive incentive schemes have been floated by Indian Airlines and other private Airlines also. One such attractive incentive scheme is regarding purchase of Indian Airlines flight coupon under the "Smart Super Saver Scheme." The fare under the Smart Super Saver scheme is cheaper than the normal fare. Further Govt. of India in the mean time have rationalized the restrictions on air travel vide O.M. No. 7(2)/E-Cord /2005 dt. 23.11.2005 & No. 19024/1/E-IV/2005 dt. 24.03.2006 of the Department of Expenditure.

3. After taking into account the need to avoid delay, remove avoidable restrictions and avail the benefit of several competitive incentives offered by Indian Airlines / Private Airlines, State Govt. have been pleased to rationalize and modify the existing guidelines / restrictions on air travel as indicated below.

- i) All Officers in the pay scale of Rs. 15,100/- to Rs.18,300/- and above are entitled to air travel. Such entitled officers can undertake air journey **only once in a month** with the permission of their next higher authority. If they are required to undertake journey by air **more than once in a month** in the exigency of officials business, prior permission of Chief Secretary is to be taken.
- ii) In case of Chairman / C.M.D. / M.D. of Corporations or Co-operatives / State Enterprises etc, approval of Chief Secretary is required for undertaking air journey on official work
- iii) Official air journey inside the country upto six times in a calendar year may be taken up by Chairman, Orissa Public Service Commission, State Election Commission, Staff Selection Commission, Orissa Electricity Regulatory Commission, State

Human Rights Commission for which approval of Chief Secretary would not be necessary. The Chairman of these Commissions may approve the air journey in respect of other members of the commissions upto six times in a calendar year. For rest air journey exceeding six times in a year inside the country and for air journey outside the country, prior permission of the Government would be required in these cases.

- iv) Traveling by air in the Executive class shall not be allowed or undertaken except in case of the Chief Minister. However, for Rail Journey officers entitled to travel in First Class A/C in the rail can travel in their entitled class instead of Second Class A/C as earlier stipulated in F.D. O.M. No. 10954/F., dt. 14.3.2001.

4. In order to observe economy in revenue expenditure , air travel should be restricted to the absolute necessity and the expenditure should be adjusted within the budgetary ceiling under Travel Expenses approved for the Department. In this connection it may be borne in mind that the Principal Resident Commissioner and Resident Commissioner are competent to deal with separate Ministries on behalf of our State Government and all Departments of State Government required to have discussions with Ministries shall appropriately brief the Principal Resident Commissioner/ Resident Commissioner, Orissa about the subjects for which they would have gone to New Delhi for discussions with the Ministry Officials. Consequently frequenting of officers for discussions with Ministry officials at New Delhi should be discouraged except in cases where the PRC/RC is of the opinion that such visits are essential and such opinion should be intimated to the concerned Departments sufficiently in advance, assigning reasons therefore. Hence, Principal Secretaries/ Secretaries shall limit their tours outside the State, particularly in air, to attend urgent and un-avoidable matters. For routine and less important meetings at New Delhi, the services of the Resident Commissioner shall be utilized.

5. The Principal Secretaries / Secretaries of the Departments are going outside headquarters either on tour or otherwise which, at times, results in avoidable dislocation of work – particularly when their services are required by Chief Minister and other Ministers. Hence, Principal Secretaries / Secretaries of the Departments shall inform their respective Ministers unfailingly before leaving headquarters on tours or otherwise and shall send a copy of their programme to the office of the Chief Minister for information.

6. Government of India, in the meantime, allowed their officers to undertake air travel both domestic and overseas on officials account on airlines other than Indian Airlines / Air India provided the criteria for selecting the alternative airlines for officials travel are based on better and more competitive prices being offered by other airlines.

Government of India have also allowed to avail various incentive schemes and concessional fare offered by Indian Airlines / Air India to ensure utmost economy in air travel.

7. Keeping in view the guidelines of Government of India as indicated in para-6 above and taking into account the operational necessities, Government official may undertake air journey on Indian Airlines as well as other Airlines.
8. The officers not below the rank of Commissioner-cum-Secretaries / Special Secretaries / Secretary to Government who are required to make air journey frequently because of their nature of work, are free to avail the benefit of purchasing flight coupons at the offered concessional price by availing the TA advance which would be adjusted from the TA Bills on production of copy of the Air Tickets.
9. Wherever the officers who seek to utilize the service of travel agents, the services of Orissa Tourism Development Corporation should be normally utilized. If for a particular Airline / Airlines the Orissa Tourism Development Corporation is not authorized to book tickets, the services of any other travel agent can be availed.
10. The stipulations and guidelines outlines in this office memorandum are applicable mutatis mutandis to the Public Sector Undertakings / Co-operatives/ Urban Local Bodies / Autonomous Organisations / Universities etc.
11. The provisions of this Office Memorandum will come into force from the date of issue and accordingly the para 6 of the F.D. OM No. 10954/F, dated 14.3.2001, F.D. O.M. NO. 52010/F dated 8.12.2003 and 296/F dated 4.1.2005 stand modified / revised from the said date.

Sd/- R.N.Senapati
PRINCIPAL SECRETARY TO GOVT.

No. 9851 /F,
Bt.-1-36/2006

FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, dated the 7th March, 2007.

Sub: Rate of recovery for use of Govt. Vehicles for commuting from Bhubaneswar to Cuttack and vice-versa.

Rate of recovery from the officers who avail the facility of the staff cars/ jeeps for journey from their residence and back at the same head quarters has been prescribed in **Finance Department Office Memorandum No. 52010/F., dated 08.12.2003.** However, this is not applicable for the officers commuting from a place outside the head quarters.

2. In the aforesaid Office Memorandum, the rate of recovery has also been prescribed for use of staff cars/ jeeps for private purposes upto 500 kms by paying Rs.1350.00 per month and upto 300 Kms. by paying Rs.900.00 per month by officers of different rank.

3. Doubt has arisen as to the use of Government Vehicle by the Officers who have been allowed to stay at Bhubaneswar and attend Office at Cuttack and vice-versa.

4. After careful consideration of the difficulties faced by officers who have been permitted to commute from Bhubaneswar to Cuttack or vice-versa , it has been decided that for use of Government vehicle by the Government officers for commuting from Bhubaneswar to Cuttack or vice-versa recovery at rate of Rs.1500.00 shall be made per month from the monthly salary bills of the concerned Government Servant availing such facilities.

However, there is no change in the rate of recovery for private use of the Govt. vehicle by such officers which is optional and the recovery for the said purpose is over and above the rate of Rs.1500.00 per month now prescribed for official use by the Officers permitted to commute from Bhubaneswar to Cuttack or vice-versa.

This will be applicable w.e.f. 1.4.2007.

Sd/- R.N. Senapati
Principal Secretary to Government

FINANCE DEPARTMENT

No.38737 (45)/F., Dated the 13th September,2006
Bt-V-40/2006

To**All Departments of Government.**

Sub : Guidelines for abolition of sanctioned post carrying a scale of pay on contractual appointment.

Finance Department in their Letter No.32861/F., dated 03.08.2004, have issued instructions for abolition of 75% of the base level vacant posts as on 01.04.2004. Further in Letter No.55764/F., dated 31.12.2004, Finance Department have issued detail guidelines for filling up of the remaining 25% base level vacant posts after abolition of 75% of the base level vacant posts, which inter-alia provide that contractual appointment on consolidated remuneration may be allowed against the remaining 25% base level vacant posts strictly on administrative necessity subject to the condition that the corresponding sanctioned post carrying a particular scale of pay has to be abolished prior to creation of the contractual post.

Now, it has been brought to the notice of the Finance Department that some contractual appointments/engagements were made by different Administrative Departments prior to issue of the aforesaid guidelines on concurrence of Finance Department and in such cases, the corresponding sanctioned posts carrying a particular scale of pay have not been abolished.

With a view to bring uniformity in Government policy, it is now decided that the guidelines contained in Finance Department Letter No.55764/F dated 31.12.2004 will be made applicable to all cases of contractual appointment on consolidated remuneration made against sanctioned posts by the appointing authority directly. Wherever the services have been outsourced, the vacant posts should also be abolished. Accordingly, all Administrative Departments are required to abolish the corresponding sanctioned posts carrying regular scale of pay with effect from the date of joining of the respective contractual employee on consolidated remuneration in all cases where such abolition has not been effected.

This instruction is also applicable to Aided Educational Institutions all Corporations. Public Sector Undertakings, Co-operatives, Companies, Autonomous Organisations, Semi-Government Organisations, Urban Local Bodies etc. in which the State Government have either explicit or implicit financial stake.

Sd/- R.N.Senapati
Principal Secretary to Government

FINANCE DEPARTMENT

No. 5322 /F., Dt.07.02.07
Bt.-I-20/06

From

**Shri K.C. Badu, IAS,
Special Secretary to Government.**

To

**The Accountant General (A&E), Orissa,
Bhubaneswar.**

Sub : Drawal of salary against the allotment for Pay, DP & DA.

**Ref : FD Letter No.49427/F., dated 02.12.2006 and FD Letter No.51331/F,
dated 18.12.2006.**

Sir,

I am directed to say that in spite of previous instructions issued by the Finance Department, it is noticed that there is considerable delay in drawal of salary bills owing to proper follow up by the Controlling Officers and the Drawing and Disbursing Officers in resumption of allotment and re-appropriation of funds to the units, Pay, DP and DA as per their requirement. Since the financial year 2006-07 is drawing to a close, it may have adverse impact on drawal of budgeted salary and stand in the way of achieving the desired level of expenditure targets as per the recommendations of the 12th Finance Commission.

2. After sanction of Dearness Pay (DP) by the State Government w.e.f. 01.04.2006 pending provision in the Supplementary Budget 2006-07, drawal was allowed against the allotment for the unit Pay. In the Supplementary Budget 2006-07 specific provision has been made under the unit DP by most of the Controlling Officers. But some of them have also not made any provision under the unit DP. Utilisation of the allotment under the unit Pay towards DP from the beginning of the year has resulted in shortfall under the unit Pay. There is also shortfall in the provision made for the unit DA owing to improper estimation by the Controlling Officers.

3. Re-appropriation of funds to the unit DP is not possible wherever provision has not been made at the supplementary stage. Therefore, the drawal of Pay and D.P. should be watched against the total allotment for **Pay and DP taken together** in all cases.

4. At the supplementary stage, many Controlling Officers surrendered the provision for DA without making proper estimation of the requirement of DA on the basis of Pay and DP taken together, resulting in shortfall in the available allotment under DA. This shortfall is to be made good through re-appropriation either from Pay or from DP as the case may be.

5. In this regard, it was intimated by Finance Department in their letter **No.49427/F dated 02.12.2007** that the amount spent towards DP and booked under the unit Pay from the beginning of the financial year 2006-07 may be resumed to pay from the supplementary provision made under the separate unit DP. However, later in the letter **No.51331/F dated 18.12.2007**, it was further clarified by the Finance Department that (a) in case, there is shortfall in Pay or DP, necessary re-adjustment may be made by way of re-appropriation from the unit Pay or DP as the case may be by the Departments without having to refer to the Finance Department; and (b) in case no provision in the supplementary budget has been made in the unit DP, the departments may book the expenditure in Pay and DP taken together in the unit Pay. However, it was stipulated that in no case the total amount of expenditure in the units Pay and DP taken together should exceed the total budget provision made in the units Pay and DP taken together.

6. Administrative Departments were further instructed in the review meeting taken by the Hon'ble Minister, Finance on 6th January, 2007 to allow re-appropriation for DP & DA without reference to Finance Department. However, this may cause considerable delay in drawal of salary as formal re-appropriation will take time. In order to obviate this difficulty, the allotment under the salary units Pay, DP & DA should be taken together while allowing drawal of **salary only** and in no case, the drawal by any DDO should exceed the total allotment under these three units **taken together**. In this manner, drawal of salary in these three units can be kept within the total appropriation for these three units of salary **taken together**. In other words, in case there is less provision in Pay and more provision in DP or DA as the case may be or vice versa, the salary bills may be drawn by the DDO, if the total proposed expenditure in these three units of Pay, DP and DA does not exceed the total budget provision and allotment made in these three units namely Pay, DP and DA **taken together**.

7. The Treasury Officers/Special Treasury Officers/Sub-Treasury Officers are being simultaneously instructed to allow drawal of salary bills against the total allotment for these units taken together and ensure that in no case the drawal of salary by any DDO should exceed the total allotment at his disposal under these units i.e. Pay, DP & DA **taken together**.

8. **If the on-line bill processing under OTMS can not accommodate this revised procedure for processing of salary bills, wherever, necessary the salary bill only may be passed manually till 31st of March, 2007 and the particulars of the vouchers may be fed into the system for the purpose of accounting. This relaxation is only for passing of salary bills till 31.03.2007 and no other kind of bills should be passed manually.**

9. With the aforesaid mechanism in place, it will be possible to address the **peculiar one-time situation** arising out of drawal of salary bills and keep the total salary expenditure within the allotment available under the units Pay, DP & DA taken together during the financial year 2006-07.

Yours faithfully,

Sd/- K.C.Badu
Special Secretary to Government

FINANCE DEPARTMENT

**No. 5544 /F., Dt.08.02.07
Bt.-I-20/06**

From

**Shri S.Kanungo,
Under Secretary to Government.**

To

**The Accountant General (A&E), Orissa,
Bhubaneswar.**

**Sub : Corrigendum to Finance Department letter No.5322/F., dated
07.02.07 on Drawal of salary against the allotment for Pay, DP &
DA.**

Sir,

I am directed to say that in para 5 of Finance Department letter No.5322/F., dt.07.02.07 cited above, the letter Numbers.49427/F., dated 02.12.2007 and No.51331/F., dated 18.12.2007 appearing in the second and 5th line thereof may kindly be read as 49427/F., dated 02.12.2006 and 51331/F., dated 18.12.2006 respectively.

The error is regretted.

Yours faithfully,

**Sd/- S.Kanungo
Under Secretary to Govt.**

FINANCE DEPARTMENT

No. 9824 (45) /F.,
Bt.-II (Bt.)-2/2006 (pt)

From

**Shri K.C. Badu, IAS,
Special Secretary to Government**

To

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

Sub : Timely rendition of Accounts.**Bhubaneswar the 7th March, 2007.**

Sir/Madam,

I am directed to say that it has been reported by the A.G. (A&E), Orissa vide his D.O. Letter No.TM-I-(2)-2/279 dt.14.02.2007 (Copy enclosed) that C&A.G. of India has fixed 14th September 2007 as the last date for submission of Appropriation Accounts for the year 2006-07. Accordingly it has been decided to close the March (Preliminary) Accounts by 15.05.2007 and the March (Supplementary) Accounts by 29.06.2007.

He has therefore requested to issue suitable instructions to all Treasuries and Divisional Officers of Public works and Forest Divisions for timely rendition of March 2007 (Preliminary) Accounts latest by 11.04.2007 and March (Supplementary) Accounts latest by 25.05.2007. Further, the Divisional Officers of both Forest and PW Divisions should also submit all excluded/objected Accounts for 2006-07 within the stipulated date. In no case the verification/reconciliation of the accounts of receipts/expenditure by all the controlling officers of the State and submission of alteration proposals, if any, should remain pending beyond 28.05.2007 instead of 10.06.2007 earlier decided. Accordingly the verification and reconciliation accounts upto the month of February 07 have to be completed by 20.04.2007 instead of 30.04.2007 earlier decided.

I, therefore, request you to issue necessary instructions to all the DDOs/Controlling Officers under your administrative control under intimation to A.G. (A&E), Orissa.

This may be treated as urgent.

Yours faithfully,

**Sd/-K.C.Badu
Special Secretary to Government**

D.O. No.TM-I(2)-2/279
ACCOUNTANT GENERAL, ORISSA
(ACCOUNTS & ENTITLEMENTS)
13.02.07

P.K.MISHRA

Dear Shri Senapati,

The Comptroller & Auditor General of India has fixed 14th September' 2007 as the last date for submission of the Finance Accounts and Appropriation Accounts for the year 2006-07. In order to adhere to this target, it has been decided that the March (Preliminary) 2007 Accounts be closed by 15.05.2007 and the March (Supplementary) 2007 Accounts by 29.06.2007.

Suitable instructions may please be issued to all Treasury Officers/ Divisional Officers of P.W. & Forest Divisions for timely rendition of March 2007 Accounts to this office latest by 11.04.2007. Treasuries/P.W.D./Forest Divisions may further be directed to submit the March (Supplementary) Accounts latest by 25.05.07. The Divisional Officers of both Forest and P.W. Divisions may also be directed to submit all excluded/objected Accounts of 2006-07 without further delay.

In order to adhere to the over all target for closure of March (Supplementary) 2007 Accounts, the target for completion of verification and reconciliation of the Accounts of expenditure/Receipts by all the Controlling Officers of the state and submission of alteration proposals if any, should be made not later than 28.05.2007. The Controlling Officers/ Heads of Department may suitably be instructed to strictly adhere to these dates as otherwise it shall not be possible to keep up the time schedule.

A copy of your instructions to Treasury Officers/DDOs may please be endorsed to my office for my officers to follow up with them.

With kind regards,

Yours sincerely,

Sd/- P.K.Mishra

Shri R.N.Senapati,
Principal Secretary to Govt. of Orissa,
Finance Department,
Bhubaneswar.

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

FINANCE DEPARTMENT

NOTIFICATION**No.TRC – 13/06-23401/F., Dt.29.05.06.**

In pursuance of Rule – 5 of the Treasury Rules (Orissa), the Minister, Finance, after consultation with the Accountant General (A&E), Orissa, hereby directs that a new Sub-Treasury under the District Treasury Angul shall be established at Kishorenagar with effect from 5th June, 2006 having it's jurisdiction over the areas comprising Kishorenagar Tahasil under Angul District.

2. The Branch of United Commercial Bank at Kishorenagar shall undertake the cash transactions of the said Sub-Treasury.

3. The Sub-Treasury, Athamalik shall cease to have jurisdiction over the areas covered under jurisdiction of Kishorenagar Sub-Treasury from the said date.

By Order of the Governor

Sd/- K.C.Badu
Special Secretary to Government.

FINANCE DEPARTMENT

No. 30669 (270) /F., Dt.15.07.06.
TRC-30/05

To

The Principal Secretary/
Commissioner-cum-Secretary/
Secretary to Government,
All Departments
All Heads of Departments
All Collectors

Sub : Preventing excess drawal from G.P.F. Accounts – Action by all D.D.Os.

Sir/Madam,

I am directed to say that the A.G. (A & E), Orissa has brought to the notice of Finance Department that in as many as 141 Nos. of cases excess drawal has been made from the G.P.F. account of the subscribers. It has occurred due to sanction of Advances/withdrawals without taking into account the actual amount available in the subscriber's account on the basis of Account slip from A.G., Orissa. This has resulted in negative balance in the accounts of the subscribers as pointed out by the A.G. (A&E), Orissa leading to temporary misappropriation of Government money. In order to arrest such irregularities, instructions are being issued from time to time by this Department for guidance of all concerned. Recently a circular for preventing fraudulent drawal from G.P.F. accounts has been issued by Finance Department in letter No.G.P.F.-20-2003-29842 (230)/F., dt.20.06.2005. Despite issue of such circulars, A.G. (A&E), Orissa has pointed out that the D.D.Os are not responding properly for which excess drawals are being made.

It is therefore once again impressed upon that suitable instructions may be issued to all D.D.Os under your administrative control to follow the rules and all the guidelines of Finance Department strictly while sanctioning G.P.F. advances and withdrawals.

This may be treated as most urgent.

Yours faithfully,

Sd/-K.C.Badu
Special Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION**Bhubaneswar the 18th July, 2006.**

No.TRC – 23/06 30951/F., In pursuance of Rule – 5 of the Treasury Rules (Orissa), the Minister, Finance, after consultation with the Accountant General (A&E), Orissa, hereby directs that a new Sub-Treasury under the District Treasury, Bargarh shall be established at Paikmal with effect from 25.07.2006 having it's jurisdiction over the area comprising Paikmal Tahasil under Bargarh District.

2. The Branch of State Bank of India at Paikmal shall undertake the cash transactions of the said Sub-Treasury.

3. The Sub-Treasury, Padampur shall cease to have jurisdiction over the area covered under jurisdiction of Paikmal Sub-Treasury from the said date.

By Order of the Governor

Sd/- U.Sahoo
Special Secretary to Government.

FINANCE DEPARTMENT

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NOTIFICATION**Bhubaneswar, dated the 20th July, 2006.**

No. TRC 37/06-31232/F., In consideration of heavy transactions in the Sub-Treasury at Khurda in the District of Khurda, the State Government, after consultation with Accountant General (A & E), Orissa, have been pleased to upgrade the Sub-Treasury, Khurda to the status of a Special Treasury with effect from 1st August, 2006.

BY ORDER OF THE GOVERNOR,**Sd/- U.Sahoo****SPECIAL SECRETARY TO GOVERNMENT****FINANCE DEPARTMENT**

* * *

NOTIFICATION**Bhubaneswar, the 28th July, 2006.**

No. TRC 29/06-32352/F., In consideration of increasing work load in the Sub-Treasury at Jajpur Road in the District of Jajpur, the State Government, after consultation with the Accountant General (A & E), Orissa, have been pleased to upgrade the Sub-Treasury, Jajpur Road to the status of a Special Treasury with effect from 16th August, 2006.

BY ORDER OF THE GOVERNOR,**Sd/- U.Sahoo****SPECIAL SECRETARY TO GOVERNMENT**

FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar 10th August, 2006.

No. TRC-30/03-34224/F., The non-banking Sub-Treasury at Pottangi, District Koraput is converted into banking Sub-Treasury with effect from 01.09.2006. The State Bank of India Pottangi Branch shall take over the Government cash transactions of the Sub-Treasury, Pottangi from the aforesaid date.

By Order of the Governor

Sd/- K.C. Badu
Special Secretary to Government.

FINANCE DEPARTMENT

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NOTIFICATION

Bhubaneswar, dated the 18th August, 2006.

No. TRC 64/2005-35126/F., Considering the necessity of delinking of two or more Treasuries/ Sub-Treasuries with one link Bank, the State Government, after consultation with AG (A & E), Orissa have been pleased to decide that, the Treasury transaction of Sub-Treasury, Jharpokharia, will be conducted by the State Bank of India, Jharpokharia Branch instead of State Bank of India, Baripada Branch with effect from 1st September, 2006.

By Order of the Governor,

Sd/- U.Sahu
Special Secretary to Government

FINANCE DEPARTMENT

* * *

NOTIFICATION**Bhubaneswar, dated the 7th October, 2006.**

No. TRC 44/2006-41955/F., The non-banking Sub-Treasuries at Hindol, District-Dhenkanal is converted into banking Sub-Treasury with effect from 01.11.2006. The Canara Bank, Hindol Branch shall take over the Government cash transactions of the Sub-Treasury, Hindol from the aforesaid date.

By Order of the Governor,

Sd/- K.C.Badu
Special Secretary to Government

FINANCE DEPARTMENT

No. 9984 (270) /F., Dt. 08.03.07
TRD-26/06 (Pt)

From:

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

To

All principal Secretaries/
Commissioner-Cum Secretaries/
Secretaries to Government,
All Heads of Departments,
All Collectors.

Sub: *Passing of 3rd Party Grant-in-Aid bills through Orissa Treasury Management system (OTMS) and required changes in the existing practices.*

Sir/Madam,

I am directed to say that as per the previous practice the Grant-in-Aid bills were being submitted by the D.D.Os. of the grantee institutions in the concerned treasuries for encashment after being countersigned by the concerned counter-signing authorities. But the newly implemented OTMS has been designed not to accept any bills in the treasuries from the D.D.Os. who have not been allotted with a valid D.D.O. code by the Accountant General, Orissa. Since the non-Government. Organisations/institutions do not qualify to be declared as D.D.Os. as per extant rules, the allotment of D.D.O. codes to them does not arise. As a result impasse in drawal and disbursement of G.I.A bills arose and to facilitate drawal and disbursement of amounts of Grants-in-Aid relating to Non-Government Organisations, dummy D.D.O. codes have been allowed to be used as a temporary arrangement during the current financial year 2006-07.

However, in order to obviate the problem, Govt., after careful consideration and in consultation with the A.G. (A&E), Orissa, have been pleased to decide that concerned authority, who at present countersigns the Grant-in-Aid bills of the Non-Govt., Organisations, will draw the amount and send to the grantee, entities through Bank Draft. To facilitate such drawals, concerned Administrative Deptts. are required to declare the so called counter-signing authorities as D.D.Os. in respect of respective Grant-in-Aid bills.

All concerned may be intimated to follow the revised procedure.

This supersedes all previous procedures issued in connection with drawal of Grant-in-Aid bills.

Yours faithfully,

Sd/- K.C.Badu
Special Secretary to Govt.

FINANCE DEPARTMENT

* * *

NOTIFICATION**Bhubaneswar, the 28th October, 2006.**

No. TRC 30/04-44411/F., In pursuance of Rule – 5 of the Treasury Rules (Orissa), the Minister, Finance, after consultation with the Accountant General (A&E), Orissa, hereby directs that a new Sub-Treasuries under the District treasury, Ganjam, Chhhatrapur shall be established at Hinjilicut with effect from 31.10.2006 having it's jurisdiction over the area comprising Hinjilicut, Kukudakhundi and Sheragada Blocks of Ganjam District.

2. The Branch of United Commercial Bank at Hinjilicut shall undertake the cash transactions of the said Sub-Treasury.

3. The Special Treasury, Berhampur, Sub-Treasury, Aska and Sub-Treasury, Digapahandi shall cease to have jurisdiction over the areas covered under jurisdiction of Hinjilicut Sub-Treasury, from the said date.

By Order of the Governor,

Sd/- N.Roy
Special Secretary to Government

FINANCE DEPARTMENT

NOTIFICATIONBhubaneswar, the 30th November 2006

No. TRB-60/2006. - 48894/F., In exercise of the powers conferred by Rule-15 of the Treasury Rules (Orissa), the Minister of Finance, after consultation with the Accountant General, Orissa, directs that the following amendment shall be made in the Subsidiary Rule under the said Rules in Part-II of the Orissa Treasury Code Volume-I with effect from the date of issue of the notification namely :-

AMENDMENT

In the said Subsidiary Rules for Subsidiary Rule -107, the following subsidiary Rule shall be substituted.

107- STAMPS FOR RECEIPTS : Receipts for all sums exceeding Rs.5000/- must be duly stamped by the payee with Re.1 (Rupee One) revenue stamp, subject to the exemptions listed in Appendix-3.

Note – 1 - The Limit of Rs.5000/- upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

Note -2. Receipts for payments made outside India should be obtained from the payees and stamped in accordance with the local laws, if any, governing the stamping of such receipts. In case, any such receipt, for a sum exceeding Rs.5000/- is eventually required to be produced in evidence in an Indian Court, it should be stamped with Indian Revenue Stamp within 3 months of its receipt in India.

By Order of the Governor

**Sd/- K.C. Badu
Special Secretary to Govt.**

FINANCE DEPARTMENT

No. 12976 (45)/F., Dt.24.03.07
TRD-26/2006

From

Shri K. C. Badu, IAS,
Special Secretary to Government.

To

The Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
Secretary to Government/
Special Secretaries to Government,
All Departments.

Sub: *Distribution of Budget Allotments in Softcopy by all Departments and all Controlling Officers and supply of the same to the Directorate of Treasuries and Inspection, Orissa to enable transactions for the financial year 2007-08 through the Orissa Treasury Management System.*

Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the Vote-on-Account Budget for the year 2007-08 would be presented in the Orissa Legislative Assembly tentatively on 29.03.2007 and the Appropriation Bill, 2007 is likely to be passed on 31.03.2007. As such the DDO- wise budget allotments need to be distributed by the Departments/Controlling Officers and these distribution needs to be fed into the Central Servers in time so that there should not be any difficulty to enable the System to pass the bills when presented by the DDOs after Appropriation is approved by the Legislature. However, it would be extremely difficult to carry out this task within a span of one day as the Vote-on-Account Budget would be presented before the Orissa Legislative Assembly only on 29.03.2007.

2. Keeping in view this situation, the system has been designed to accept and pass only the salary bills from DDOs without checking availability of budget allotments against the respective Units of expenditure. However, this facility would only be made available in the system from **1st of April 2007 to 30th of April 2007**. After this period, the System would not pass any bills without available budget allotments. Also, it would not be possible to keep track of expenditures vis-a-vis allotments if this system is continued after 30th April 2007.

3. In order to enable the Departments and Controlling Officers to distribute the budget allotments through the Budget Interface Software, a time-table has been prepared as given below.

**TIME SCHEDULE FOR DISTRIBUTION OF BUDGET ALLOTMENTS FOR
THE FINANCIAL YEAR 2007-08**

Sl. No.	Activity	Date
1.	Presentation of Vote-on-Account Budget for the year 2007-08 in the Orissa Legislative Assembly	29.03.2007
2.	Supply of Budget Data (in Softcopy) in the required format by Finance Information Division to the D.T. & I. (O).	29.03.2007
3.	Preparation of CDs containing Budget Interface Software and Budget data for the year 2007-08 by the D.T. & I. (O) for all Departments and Controlling Officers	30.03.2007
4.	Distribution of CDs to Departments (along with the CDs for respective Controlling Officers) by D.T. & I. (O)	31.03.2007
5.	Distribution of C.O.-wise Budget data by the Departments and providing the export flat files to D.T. & I. (O)	01.04.2007 to 07.04.2007
6.	Preparation of Import files for the C.O.s and distribution of those Import files to the Departments to be distributed to the C.O.s under their jurisdiction	Latest by 07.04.2007 (Simultaneously these would be handed over to the Departments as and when the Departments supply the C.O. level distribution to D.T.&I. (O))
7.	Distribution of DDO-wise budget allotments and providing the export files to D.T. & I. (O) by the C.O.s to be fed into the Central Servers	07.04.2007 to 21.04.2007
8.	Transmission of Detailed DDO-wise Allotment data from Central Location to Respective Treasuries	23.04.2007 to 24.04.2007
9.	Receipt of fresh bills (all bills including salary bills for the month of April 2007) by the Treasuries	25.04.2007 onwards

4. It may be pointed out here that without required budget allotments being made available, it would not be possible to receive any bill through the system from 25.04.2007. It would also create a lot of difficulties in deducting the expenditure incurred between 01.04.2007 to 25.04.2007 from the allotments of respective DDOs, which could result in wrong drawal at a later date.

I would therefore, request you to take steps to provide the Budget Allotment Details to the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar as per the time schedule mentioned above.

Yours faithfully,

Sd/- K.C. Badu
Special Secretary to Government

FINANCE DEPARTMENT

No. 30123 (45)/F., Dt.13.07.06
TRD-26/2006

From

Dr. U.Sarat Chandran, IAS,
Development Commissioner-cum- Additional Chief Secretary (Finance)

To

**The Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries
Special Secretaries
All Departments.**

Sub: *Training on Budget Interface Software for distribution of Allotments required for Orissa Treasury Computerisation.*

Madam/Sir,

As you are aware that the Treasuries in the State are being computerized, it is required that the allotments are controlled centrally in order to prevent mis-utilisation of the same at the field level. Accordingly, a Budget Interface Software has been developed to be utilized by the Departments, while distributing the allotments to the Controlling Officers under them and then by the Controlling Officers, while distributing the allotments to the DDOs under their jurisdictions.

Finance Department have arranged a training programme for all the officials involved in Budget making and distribution of allotments in the departments from 17.07.06. Hence, it is requested that,

- a) At least 2 officials per department working for distribution of allotments in the Department may be deputed to attend the training programme at Madhusudan Das Regional Academy of Finance & Management (MDRAFM), Chandrasekharapur as per the schedule attached herewith.
- b) The Software would also be handed over to the participants at MDRAFM after completion of Training. The softcopy of the User Manual and installation guide will also be provided along with.
- c) The training is scheduled for half-a-day for each department. It would include hands-on training on the application as well as installation of the application.
- d) **The Departments are also required to provide the list of all the Controlling Officers with their codes while attending the training, so that further training can also be provided to the Controlling Officers. They are also requested to instruct the Controlling Officers under them to attend the training programme at MDRAFM.**
- e) Once the training for the Departments is over, the Departments and the Controlling Officers are required to install the application at their offices

and distribute the allotments accordingly. The system is capable for generating the allotment letters, which can be used as ink-signed copies to be sent to the respective DDOs and the Treasuries as well.

- f) The System would also generate small flat files which are required to be sent to the DTI for uploading into the central servers **latest by 10th, August 2006. Without this, the new treasury system would not be able to pass any bill as and when they are presented by the DDOs to the respective Treasuries.** Further details would be provided at the training sessions.
- g) This may kindly be accorded priority. The newly developed computerised treasury management system (OTMS) can not be implemented successfully unless the budget allotments are communicated to the Treasuries through the system.
- h) Further details would be provided at the training sessions.

Yours faithfully,

**Sd/- U.Sarat Chandran
Development Commissioner-cum-
Additional Chief Secretary (Finance)**

**SCHEDULE OF TRAINING ON BUDGET INTERFACE SOFTWARE FOR
DEPARTMENTS AND CONTROLLING OFFICERS AT MDRAFM**

Date	10.00 AM to 1.00 PM	2.00 PM to 5.00 PM
17.07.06 (Monday)	1. Home 2. General Administration 3. Revenue & Disaster Management 4. Law 5. Finance 6. Commerce & Transport (Commerce) 7. Works	8. Orissa Legislative Assembly 9. FS & CW 10. School & Mass Education 11. ST & SC Development 12. Health & Family Welfare 13. H & U.D. Department 14. Labour & Employment
18.07.06 (Tuesday)	15. Sports & Youth Services 16. Planning & Coordination 17. Panchayati Raj 18. PG & PA 19. Industries 20. Water Resources 21. Commerce & Transport (Transport)	22. Forest & Environment 23. Agriculture 24. Steel & Mines 25. Information & Public Relations 26. Excise 27. Science & Technology 28. Rural Development
19.07.06 (Wednesday)	29. Parliamentary Affairs 30. Energy 31. Textile & Handloom 32. Tourism & Culture (Tourism) 33. Tourism & Culture (Culture) 34. FARD 35. Cooperation	36. Public Enterprises 37. Women & Child Development 38. Information Technology 39. Higher Education
20.07.06	NO TRAINING	
21.07.06 to 05.08.07	Training of Department wise Controlling Officers in the same sequence as per the list to be provided by the Respective Departments.	

FINANCE DEPARTMENT.

No. 34581 (10) /F.,
TRD-26/06

From

Shri P.K. Biswal,
Deputy Secretary to Government.

To

The General Manager (OPS), Banking Operation,
State Bank of India, (Local Head Office),
Pt. Jawaharlal Nehru Marg, Bhubaneswar/
Zonal Manager, UCO Bank Building, C-2, Ashok Nagar,
Bhubaneswar/Zonal Manager, Bank of India, Zonal Office,
98-Kharvela Nagar, Unit-III, Bhubaneswar/Zonal Manager,
United Bank of India, Kalpana Area, Bhubaneswar/Regional Manager,
Indian Bank, Station Square, Bhubaneswar/Chief Regional Manager,
Indian Overseas Bank, Regional Office, B/2, West Sahid Nagar,
Bhubaneswar-751007/Chief Manager, Andhra Bank, Zonal Office, M/14,
Baramunda, Bhubaneswar/Regional Manager, Central Bank of India,
94, Janapath, Unit-III, Bhubaneswar/Regional Manager, Bank of Baroda,
Plot-No.171, Bhouma Nagar, Unit-IV, Bhubaneswar-751001/Chief Manager,
Allahabad Bank, Zonal Office, 3/1 B, IRC Village, Bhubaneswar-15.

Sub:- *Submission of Pensioners' Data by Public Sector Banks.*

Bhubaneswar, the 14th August, 2006.

Sir,

This is in continuation to the meeting held in the Secretariat on 11.8.2005 at 5.00 PM in the context of Orissa Treasury Automation Project under the Chairmanship of Sri K.C. Badu, I.A.S., Special Secretary. Basing on the discussion made with the consultants, representatives of the banks and other stakeholders the following decisions have been taken.

2. M/s Parameter Software (P) Ltd have been appointed as the consultants by Price Water House Coopers to acquire the data pertaining to the pensioners presently drawing in different District/Special Treasuries and Sub-Treasuries. The data thus acquired would be updated in the central server of the Treasury for processing the pension demands every month. Along with the data available with the Treasuries, a substantial portion of it is being handled by the Link banks attached to each District Treasury. Hence the Govt. seeks the help of the link banks in making the data available to the consultants in time. The banks are expected to make available the actual PPO/transcript/data and any other records relevant to achieving the objective of the project at their respective main branches in the district Head Quarters within the set timeframe. The time scheduled for completion of this exercise is end of September 2006.

3. As each bank has adopted different practice for handling the pensioners, the consultants would henceforth interact with the banks and discuss their requirements and draw up a bank wise plan to acquire and aggregate the information and transfer them into a standardized format to be ported to the Treasury Server. The representative of M/s PARAMETER SOFTWARES (P) Ltd. will produce his Identity Card to the concerned bank authorities for Identification.

It is therefore, requested to extend necessary co-operation in the matter.

Yours faithfully,

Sd/- P.K.Biswal
Deputy Secretary to Government

Dr. Subas Pani, I.A.S.
Chief Secretary and
Chief Development Commissioner,
Government of Orissa

D.O.No. 40181 (45)/F.,
TRD-26/06

Bhubaneswar the 21st Sept. 2008

Sub : Implementation of Orissa Treasury Management System (OTMS) in Treasuries in Orissa – DDO wise Budget Allotment Data to be fed to the Central Server located in the office of the Directorate of Treasuries & Inspection.

As a part of modernization of Treasury Management on line passing of bills in the Treasuries will commence from 01.10.2006. This is a part of expenditure reforms programme: Treasury computerization Project has been taken up with the technical assistance from DFID. The most important objective of treasury computerization is to prevent the excess expenditure beyond the budgetary allocation and to monitor the day-to-day receipt and expenditure. For this, the Controlling Officer wise budget allotment by the Administrative Departments and DDO-wise budgetary allotment by the Controlling Officers are to be fed to the Central Server located at the Office of the Directorate of Treasuries & Inspections for scrutiny at the State level. Unless this is done, it would not be possible on the part of the Treasuries and Sub-Treasuries to pass the bills.

2. In this connection, you were last reminded in letter No.37587 (45)/F., dated 5th September, 2006 by the Special Secretary, Finance Department. It was clearly mentioned therein that in case the relevant data are not made available to the Directorate by 15.09.2006, the treasuries would not pass any bill presented by the DDOs. It was further stipulated that if any dislocation is caused due to automatic stoppage of bills in the computerized system in the Treasuries for want of DDO wise allotment data, it shall be the personal responsibility of the budget controlling officers.

3. Despite clear stipulation given by the Finance Department and personal contact by the officers deputed from Directorate of Treasuries & Inspection, Orissa, Bhubaneswar the DDO wise budget allotment data has not yet been made available by most of the budget controlling officers to the Directorate of Treasuries & Inspections, as a result, there have been considerable slippage in the time schedule for computerization of treasuries resulting in time over-run and cost over-run.

4. I would, therefore, request you to ensure that all the controlling officers under your administrative control furnish the DDO wise allotment data in a soft copy and submit the same to the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar before 28.09.2006 at the latest failing which, it would not be possible on the part of the Treasuries to entertain any bills of the defaulting controlling officers.

This may be treated as most urgent.

Yours sincerely,
Sd/- Dr. S.Pani

(By Name)
All Principal Secretaries/
Commissioner-cum-Secretaries/
Special Secretaries

FINANCE DEPARTMENT

No. 37587 (45)/F., Dt.05.09.06
TRD-26/2006

From

Shri K. C. Badu, IAS,
Special Secretary to Government.

To

**The Principal Secretary to Government/
 Commissioner-cum-Secretary to Government/
 Secretary to Government/
 Special Secretaries to Government,
 All Departments.**

**Sub: *Implementation of Orissa Treasury Management System (OTMS)
 in Treasuries in Orissa.***

Ref : Finance Department Letter No.30123 (45)/F., Dated 13.07.06.

Madam/Sir,

In inviting a reference to the subject mentioned above, I am to say that the Orissa Treasury Management System (OTMS) has been made live at 5 district treasuries namely – District Treasury Bolangir/Nuapara Deogarh/ Kendrapara/ Jajpur, all the sub-treasuries under these district treasuries and Special Treasury Berhampur and Cuttack w.e.f. 4th of September 2006. However, due to want of availability of detailed DDO-wise budget allotment data at the respective Treasuries, the system is not able to function as it is not able to any bills processed through the system. In order to avoid any dislocation in the functioning of the treasuries, parallel processing in manual system has also been allowed in these treasuries.

2. This has actually defeated the very purpose of implementing such a system in the treasuries. The system would not function if these DDO-wise detailed budget allotment data is not made available at the treasuries. Hence, it is thus requested that the detailed DDO-wise budget data for all the DDOs should be made available to the Directorate of Treasuries & Inspection (Orissa) latest by 15th September 2006.

3. The Entire project would be defeated unless this data is not made available to the Directorate by 15th of September, which would actually enable the Directorate to run the system from 1st of October 2006. Thus it may be noted that in case the data is not made available to the Directorate by the stipulated date, the system would not pass any bill presented by the DDOs to the respective treasuries and under no circumstances, the manual system would be allowed to continue after 30th of September 2006. If any dislocation is caused due to automatic stoppage of bills being accepted in the computerised system in the Treasuries for want of D.D.O. wise allotment data

fed to the computer, it shall be the personal responsibility of the budget controlling officers but not that of the Treasuries.

4. It is, therefore, requested that the necessary steps may kindly be taken at your end to make available the DDO-wise detailed budget allotment data from the Controlling Officers for all the DDOs to the Directorate of Treasuries & Inspection, Orissa latest by 15th September 2006 without fail.

This may kindly be accorded Top Priority.

Yours faithfully,

**Sd/- K.C. Badu
Special Secretary to Government**

***MATTER RELATING TO
DELEGATION OF FINANCIAL POWER RULES***

MISCELLANEOUS MATTERS

FINANCE DEPARTMENT

...

NOTIFICATION**Bhubaneswar, the 28th April, 2006**

No.Codes-14/2006-18256/F : The powers of Heads of Departments, Member, Board of Revenue, Administrative Departments etc. in according Administrative Approval to various projects were enhanced vide Finance Department Notification No.25777/F dt. 10.06.04. During the course of execution, the need has been felt for further enhancement of such powers to the respective authorities. Besides, for speedy execution of work and implementation of schemes and programmes, there is also need to delegate enhanced financial powers to different authorities to execute contracts for purchases and works and for sanction of contingent expenditure.

2. In order to ensure speedy execution of various projects, schemes and programmes and ensure improvement in delivery of services, the Governor has been pleased to further enhance the financial power in different aspects. Accordingly, the delegated financial powers as notified in Finance Department No.Codes-12/78-12000/F dt.9.3.78 and amendments made from time to time, are modified as indicated below :-

3. **Amendment of Rule-10** : The existing Rule.10 of the Delegation of Financial Powers Rules, 1978 is substituted as under :

Rule 10. Sanction of Contingent Expenditure- Administrative Departments and Heads of Departments have powers to sanction contingent expenditure subject to the following conditions :-

- (a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.
- (b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.
- (c) No contingent expenditure involving and departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be under-taken in connection therewith except with prior concurrence of the Finance Department.
- (d) Subject to the conditions mentioned above, the general powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows:-

Authority	Existing Extent of Powers		Notification No. & Date	Revised Delegation	
	Recurring	Non-recurring		Recurring	Non-recurring
(i) Departments of Govt.	Full Powers	Full Powers	29267/F dt.30.6.1999	Full Powers	Full Powers
(ii) Member, Board of Revenue	Rs.30,000/- per annum in each case	Rs.60,000/- in each case	29267/F dt.30.6.1999	Rs.1,00,000/- per annum in each case	Rs.5,00,000/- in each case
(iii) Heads of Department	Rs. 20,000/- per annum in each case	Rs.50,000/- per annum in each case	29267/F dt.30.6.1999 (Rs.20,000/-) 32889/F dt.8.8.2000 (Rs.50,000/-)	Rs.1,00,000/- per annum in each case	Rs.5,00,000/- in each case

(F.D. Notification No.Codes-10/80-41531-F, dt.19.8.1980)

(F.D. Notification No.Codes-1/87-1053-F, dt.12.1.1987)

(F.D. Notification No.Codes-16/89-9820-F, dt.17.3.1989)

(F.D. Notification No.Codes-85/92-38595-F, dt.7.9.1992)

(F.D. Notification No.Codes-13/99-29267-F, dt.30.6.1999)

(F.D. Notification No.Codes-20/2000-32889-F, dt.8.8.2000)

- (e) In respect of items mentioned in Annexure-‘C’ the restrictions / clarifications monetary limits specified therein shall also be applicable.

(Notification No.Codes-72/84-11476-F., dated 23.03.1984)

- (f) The Secretary of the Administrative Department or the Head of a Department may by order in writing authorize a Gazetted Officer serving under him to exercise, as may be specified in that order all or any of the powers conferred on him. The Secretary of the Department or the Head of a Department shall, however, continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted Officers so authorized.
- (g) Notwithstanding anything contained in this rule, the Inspector-General of Police shall, subject to the orders of the Government regarding scale of supply, monetary limits, etc., have full powers of sanction in respect of the provision made in the Budget for clothing and kits of the Police personnel.

(Notification No. Codes-10/80-29482-F., dt.04.08.1981)

4. **Amendment of Rule-12** : The existing Rule.12 of the Delegation of Financial Powers Rules, 1978 is substituted as under:

Rule-12. Contracts for purchases and Works - (1)Subject to sub-rules (2), (3) and (4) and the provisions of the Orissa General Financial Rules

governing purchase of stores and execution of contracts, the powers of Administrative Departments and Heads of Departments to execute contracts and sanction expenditure on purchases shall be as follows :

Administrative Departments	...	Full powers
Heads of Departments	...	Rs.100.00 lakhs

(2) No agreement for contract for consultancy service with private firms or assistance from or technical collaboration with foreign Government/Agencies shall be entered into without prior concurrence of the Finance Department.

(3) For exercise of powers under sub-rule (1), Committees shall be constituted by Administrative Departments for each Department and Head of Department.

- (i) The Committee for the Office of a Head of Department shall consist of a senior officer and the Accounts Officer, if any, of that office and a representative each of the Directorate of Export, Promotion and Marketing and the Administrative Department concerned. The Committee shall scrutinize cases involving expenditure exceeding Rs.2,00,000/- but not more than Rs.200.00 lakhs. The proceeding of the Committee, signed by Members, shall be submitted to the Head of the Department who may sanction expenditure upto Rs.100.00 lakhs. Cases involving expenditure exceeding Rs.100.00 lakhs together with a copy of the proceedings of the Committee shall be forwarded by the Head of the Department with his comments to the Administrative Department, who may sanction expenditure upto Rs.200.00 lakhs.
- (ii) The Committee in the Administrative Department shall consist of the Secretary of the Administrative Department, a representative each of the Finance Department, Law Department and the Directorate of Export, Promotion and Marketing and the concerned Head of Department. The Financial Advisor of the Department will act as the Member Secretary. The Committee shall consider cases involving expenditure exceeding Rs.200.00 lakhs. The Recommendations of the Committee shall be placed before the Government in the Administrative Department for decision.

(4) The delegation of powers under this rule shall not apply to the cases regulated by the provisions of the Orissa Public Works Department Code.

5. **Amendment of Rule-13** : The existing Rule.13 of the Delegation of Financial Powers Rules, 1978 is substituted as under :

Rule 13. Administrative Approval -

- (1) **Powers of Head of Departments other than the 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.**

		Existing limit	F.D. Notification No. & Date	Revised limit with effect from the date of issue
	1	2	3	4
(i)	Residential Buildings	Rs.11,25,000/-	25777/F dt.10.6.2004	Rs.1,50,00,000/-
(ii)	Non-Residential Buildings	Rs.18,75,000/-	25777/F dt.10.6.2004	Rs.2,00,00,000/-
(iii)	Circuit House, I.B., Rest Shed and Office-cum-Residential Buildings	Rs.7,50,000/-	25777/F dt.10.6.2004	Rs.75,00,000/-
(iv)	Sanitary & Water Supply Installation			
	(a) Non-Residential	Rs.1,90,000/-	25777/F dt.10.6.2004	Rs.20,00,000/-
	(b) Residential	Rs.75,000/-	25777/F dt.10.6.2004	Rs.7,50,000/-
(v)	Electrical Installation			
	(a) Non-Residential	Rs.1,90,000/-	25777/F dt.10.6.2004	Rs.20,00,000/-
	(b) Residential	Rs.75,000/-	25777/F dt.10.6.2004	Rs.7,50,000/-
(vi)	Rural Water Supply	Rs.1,13,000/-	25777/F dt.10.6.2004	Rs.12,00,000/-
(viii)	Communications including Culverts	Rs.6,00,000/-	25777/F dt.10.6.2004	Rs.60,00,000/-
(viii)	Other Items	Rs.90,000/-	25777/F dt.10.6.2004	Rs.9,00,000/-

(2)	Powers of Member, Board of Revenue, R.D.C. and Collector in each case	Existing limit	F.D. Notification No. & Date	Revised limit with effect from the date of issue
	1	2	3	4
(i)	Residential Buildings			
	Member, Board of Revenue	Rs.22,50,000/-	25777/F dt.10.6.2004	Rs.2,25,00,000/-
	R.D.C.	Rs.19,00,000/-	25777/F dt.10.6.2004	Rs.1,90,00,000/-
	Collector	Rs.9,50,000/-	25777/F dt.10.6.2004	Rs.95,00,000/-
(ii)	Non-Residential Buildings			
	Member, Board of Revenue	Rs.38,00,000/-	25777/F dt.10.6.2004	Rs.3,80,00,000/-
	R.D.C.	Rs.26,63,000/-	25777/F dt.10.6.2004	Rs.2,66,30,000/-
	Collector	Rs.13,30,000/-	25777/F dt.10.6.2004	Rs.1,33,00,000/-
(iii)	Circuit House, I.B., Rest shed and Office-cum-Residential Buildings			
	Member, Board of Revenue	Rs.22,50,000/-	25777/F dt.10.6.2004	Rs.2,25,00,000/-
	R.D.C.	Rs.11,25,000/-	25777/F dt.10.6.2004	Rs.1,12,50,000/-
	Collector	Rs.5,63,000/-	25777/F dt.10.6.2004	Rs.56,30,000/-
(iv)	Water Supply and Sanitary Installation			
	(a) Non-residential			
	Member, Board of Revenue	Rs.2,25,000/-	25777/F dt.10.6.2004	Rs.22,50,000/-
	R.D.C.	Rs.1,50,000/-	25777/F dt.10.6.2004	Rs.15,00,000/-
	Collector	Rs.75,000/-	25777/F dt.10.6.2004	Rs.7,50,000/-
	(b) Residential			
	Member, Board of Revenue	Rs.1,50,000/-	25777/F dt.10.6.2004	Rs.15,00,000/-
	R.D.C.	Rs.1,13,000/-	25777/F dt.10.6.2004	Rs.11,30,000/-
	Collector	Rs.56,000/-	25777/F dt.10.6.2004	Rs.5,60,000/-

		Existing limit	F.D. Notification No. & Date	Revised limit with effect from the date of issue
	1	2	3	4
(v)	Electrical Installation			
	(a) Non-residential			
	Member, Board of Revenue	Rs.2,25,000/-	25777/F dt.10.6.2004	Rs.22,50,000/-
	R.D.C.	Rs.1,50,000/-	25777/F dt.10.6.2004	Rs.15,00,000/-
	Collector	Rs.75,000/-	25777/F dt.10.6.2004	Rs.7,50,000/-
	(b) Residential			
	Member, Board of Revenue	Rs.1,50,000/-	25777/F dt.10.6.2004	Rs.15,00,000/-
	R.D.C.	Rs.1,13,000/-	25777/F dt.10.6.2004	Rs.11,30,000/-
	Collector	Rs.56,000/-	25777/F dt.10.6.2004	Rs.5,60,000/-
(vi)	Rural Water Supply			
	Member, Board of Revenue	Rs.3,75,000/-	25777/F dt.10.6.2004	Rs.37,50,000/-
	R.D.C.	Rs.1,88,000/-	25777/F dt.10.6.2004	Rs.18,80,000/-
	Collector	Rs.94,000/-	25777/F dt.10.6.2004	Rs.9,40,000/-
(vii)	Communications			
	Member, Board of Revenue	Rs.9,00,000/-	25777/F dt.10.6.2004	Rs.90,00,000/-
	R.D.C.	Rs.7,60,000/-	25777/F dt.10.6.2004	Rs.76,00,000/-
	Collector	Rs.3,80,000/-	25777/F dt.10.6.2004	Rs.38,00,000/-

- (3) Powers of Administrative Departments other than the Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and Scheduled Tribe and Scheduled Caste Development Departments to accord administrative approval are double the financial limits indicated for Heads of Departments under Sub-Rule (1).

(4) Powers of Revenue, Works, Water Resources, Energy, R.D. Housing & Urban Development and ST & SC Development Departments		Existing limit	F.D. Notification No. & Date	Revised limit with effect from the date of issue
	1	2	3	4
(I)	Residential Buildings	Rs.33,75,000/-	25777/F dt.10.6.2004	Rs.3,50,00,000/-
(ii)	Non-Residential Buildings	Rs.76,00,000/-	25777/F dt.10.6.2004	Rs.7,60,00,000/-
(iii)	Communication, Irrigation, Public Health & Electricity	Rs.76,00,000/-	25777/F dt.10.6.2004	Rs.7,60,00,000/-
(iv)	Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	Rs.60,80,000/-	25777/F dt.10.6.2004	Rs.6,08,00,000/-
(v)	Sanitary & Water Supply Installation			
	(a) Residential	Rs.5,00,000/-	25777/F dt.10.6.2004	Rs.50,00,000/-
	(b) Non-Residential	Rs.10,00,000/-	25777/F dt.10.6.2004	Rs.1,00,00,000/-
(vi)	Electrical Installation			
	(a) Residential	Rs.5,00,000/-	25777/F dt.10.6.2004	Rs.50,00,000/-
	(b) Non-Residential	Rs.10,00,000/-	25777/F dt.10.6.2004	Rs.1,00,00,000/-
(vi)	Circuit House, I.B., Rest Shed and Office-cum-Residential Buildings	Rs.57,00,000/-	25777/F dt.10.6.2004	Rs..5,70,00,000/-
(viii)	Other Items	Rs.4,00,000/-	25777/F dt.10.6.2004	Rs.40,00,000/-

- (5) **Powers of different authorities in respect of projects financed under LTAP for KBK, AIBP, RIDF, EAP, Finance Commission, Modernisation of Police Force & Prison Administration and security related expenditure.**

Name of the Schemes	Existing Limit	F.D. Notification No. & Date	Revised Limit w.e.f. the date of issue	Authority to whom power is delegated
1	2	3	4	5
LTAP for KBK. Schemes financed under AIBP, RIDF, EAPs and Finance Commission	R.5.00 Crore	701/F; dt.06.01.04	Rs.50.00 Crore	Administrative Deptt.
LTAP Projects of KBK Dists.	Rs. 5.00 Crore	701/F; dt.06.01.04	Rs.50.00 Crore	Chief Administrator
RLTAP Projects of KBK	Rs.1.00 Crores	701/F; dt.06.01.04	Rs.10.00 Crore	Dy.Chief Administrator, KBK (R.D.C.)
RLTAP Projects of KBK	Rs. 20 lakhs	701/F; dt.06.01.04	Rs.200.00 lakhs	Collectors of the KBK districts
Residential and Non-residential Buildings under modernisation of Police Force (also including modernisation of Prison Administration and Security Related expenditure)	Rs.5.00 Crore	701/F; dt.06.01.04	Rs.50.00 Crore	Home Department

(6) **Powers of different authorities for projects financed under Backward District Initiative of RSVY.**

Name of the Scheme	Existing Limit	F.D. Notification No. & Date	Revised Limit with effect from the date of issue	Authority to whom power is delegated
1	2	3	4	5
BDI of RSVY	5.00 Crores	9471/F Dt.26.2.05	50.00 Crores	Development Commissioner
BDI of RSVY	1.00 Crore	9471/F Dt.26.2.05	10.00 Crore	R.D.C.
BDI of RSVY	20.00 lakh	9471/F Dt.26.2.05	2.00 crore	Collectors of concerned districts.

Note-1 Monetary limits for buildings include Sanitary, Water-Supply and electrical installations.

Note-2 In all cases, the power should be exercised after obtaining technical advice of competent engineering personnel.

Note-3 The powers of Heads of Departments of Engineering Organisations under the Works, Water Resources, Energy and Housing & Urban Development Departments shall be governed by the provisions of the Public Works Department Code and special or general orders issued by the Government from time to time.

Note-4 In respect of residential Buildings, Circuit Houses, Inspection Bungalows and Sanitary Water-Supply and Electrical Installations, where type plans and monetary limits have been prescribed with concurrence of the Finance Department, further concurrence of the Finance Department will not be necessary for according administrative approval irrespective of monetary limits.

It shall be the responsibility of the Works Department to revise type plans consequent to revision in design or Schedule of Rates from time to time and inform the Departments of Government and Sub-ordinate Offices of the changes in the type plans and monetary limits.

Note-5 A group of works forming one project shall be considered as one work for the purpose of according administrative approval.

Note-6 Cases where revision of estimate requires revised administrative approval beyond the monetary limits prescribed in favour of Heads of Departments/ Administrative Departments, as the case may be shall be referred to the Administrative Department/ Finance Department for approval/ concurrence.

Note-7 The enhanced delegation of financial power as mentioned above would be exercised by the concerned authorities with the following stipulations :-

- (i) The authority shall be personally held responsible for correctness of the estimates and observance of the prescribed procedures and would be accountable under the "Orissa Fiscal Responsibility and Budget Management Act".
- (ii) In case of Heads of Departments, the power shall be exercised by the Head of the Department with concurrence of the Accounts Officer/ Financial Advisor-cum-Chief Accounts Officer. In case of Administrative Departments, the power shall be exercised by the concerned Secretaries of the Departments with concurrence of F.A. or A.F.A. in the absence of F.A. in the Department.
- (iii) 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.
- (iv) Administrative approval order shall be issued on obtaining clearances from various agencies, finalisation of funding arrangement, detailed drawing, design and estimates framed on the basis of latest Schedule of Rates as mentioned in para-6 of the Finance Department circular No.45492(50)/F dt.26.9.2005 so as to avoid cost and time overrun. The process of tendering, contract management, project implementation and monitoring should also be improved on the lines of principles enunciated in para-5, 7, 8 and 9

of the said circular viz. imposition of penalty and blacklisting of contractors who abandon a work without completion, careful implementation of the projects specifying milestone, regular project monitoring at the level of Departmental Secretaries on monthly basis etc.

- (v) 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 and funds required for completion of projects identified under Zero Based investment review are fully provided within the available ceiling communicated by Finance / P & C Department.
- (vi) 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 Para3.5.5 of OPWD Code Vol. I, amendment to Para-6.3.2 of OPWD Code Vol. I, 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 and Codes-11/05-10639/W dt.27.5.2005 and No.FA-R-2/2005 (Pt.)-22348/W dt.19.11.2005 and No.FA-R-2/05(Pt.)-24716/W dt.24.12.2005 and No.Codes-6/2006-3776/W dt.1.3.2006 and No. Codes-6/2006-3784/W dt.1.3.2006 shall be mutatis mutandis followed.
- (vii) While preparing the estimate for works, the current Schedule of Rate shall be taken into account. The estimate shall have to be countersigned by the authority competent to accord technical sanction as per Para-6.3.2 of the OPWD Code Vol. I. The provision for survey, investigation and quality control taken together shall be limited to 1% of the work proper. The provision of contingency shall be taken normally at 1% of the work provision (Notification No.701/F dt.6.1.2004).
- (viii) Litigation free land is available for execution of the project and has been acquired (Notification No.701/F dt.6.1.2004).
- (ix) Selection of Executing Agency has been finalized (Notification No.701/F dt.6.1.2004).
- (x) Plan and estimate for the project has been prepared by the Executing Authority and approved by the Technical Authority and adequate fund is available for completion of project in scheduled time period (Notification No.701/F dt.6.1.2004).

6. **Amendment of Rule 20** : The existing Rule 20 of the Delegation of Financial Powers Rules, 1978 is substituted as under :

Rule 20. Powers of subordinate authorities:- Head of Offices other than those in the Secretariat and Heads of Departments shall have powers to sanction contingent expenditure subject to the following conditions :-

- (a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.
- (b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.
- (c) No contingent expenditure involving and departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be under-taken in connection therewith except with prior concurrence of the Finance Department.
- (d) Subject to the conditions mentioned above, the general powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows:-

Authority	Existing Extent of Powers		Notification No. & Date	Revised Delegation	
	Recurring	Non-recurring		Recurring	Non-recurring
(i) Collectors	Rs.15,000/- per annum in each case	Rs.30,000/- in each case	29267/F dt.30.6.1999	Rs.37,500/- per annum in each case	Rs.1,50,000/- in each case
(ii) Heads of subordinate offices in the rank of Sr. Class-I and above (Group-"A" Officers)	Rs.15,000/- per annum in each case	Rs.30,000/- in each case	29267/F dt.30.6.1999	Rs.37,500/- per annum in each case	Rs.1,50,000/- in each case.
(iii) Heads of Sub-ordinate officers in the rank of Jr. Class-I (Group-"A" Officers)	Rs.10,000/- per annum in each case	Rs.20,000/- in each case	29267/F dt.30.6.1999	Rs.25,000/- per annum in each case	Rs.1,00,000/- in each case
(iv) Heads of Sub-ordinate offices in the rank of Class-II (Group-"B" Officers)	Rs.6,000/- per annum in each case.	Rs.12,000/- in each case	29267/F dt.30.6.1999	Rs.15,000/- per annum in each case	Rs.60,000/- in each case.

- (e) In respect of the items mentioned in Annexure-'D' the restrictions / clarifications / monetary limits specified therein shall also be applicable.

(Notification No. Codes-10/80 -4153-F., dated the 19th August 1980)
 (Notification No. Codes-10/80 -29482-F., dated the 4th August 1981)
 (F.D. Notification No. Codes-1/87 -1053-F., dated the 12th January 1987)
 (F.D. Notification No. Codes-16/89 -9820-F., dated the 17th March 1989)
 (F.D. Notification No. Codes-85/92-38595-F., dated the 7th Sept. 1992)
 (F.D. Notification No. Codes-13/99-29267-F., dated the 30th June 1999)

7. **Amendment of Annexure “C” of Rule-10 & Annexure “D” of Rule-20 :**

The existing Annexure – “C” of Rule-10 and Annexure-“D” of Rule-20 of the Delegation of Financial Powers Rules, 1978 are substituted as under :

8. The amendments/modifications effected in Rule-10, 12, 13 and 20 along with Annexure-“C” of Rule-10 and Annexure-“D” of Rule-20 of the Delegation of Financial Powers Rules, 1978 will come into effect from the date of issue of this notification.

ANNEXURE C
SANCTION OF CONTINGENT EXPENDITURE

(See Rule 10)

Sl. No.	Items of expenditure	Restriction/clarification /monetary limit subject to which expenditure can be incurred
(1)	(2)	(3)
1.	Purchase and repair of bi-cycle	(1) Purchase of new cycle and annual expenditure on repairs shall be regulated by the monetary limits fixed by the Government. (2) Except for special reasons to be recorded in writing no cycle shall be condemned before expiry of the prescribed period of life.
*2.	Conveyance hire charges	Subject to a maximum of Rs.125 per month conveyance hire charges by the charges by the cheapest means of conveyance may be reimbursed to non-gazetted Government servants for journeys, not below two kilometers from their office or place of work, for which no travelling allowance is admissible under the rules. No reimbursement should however be made when such journeys are performed in the ordinary course of duty or compensatory leave or special remuneration is sanctioned for the purpose.
*3.	Fixtures and furniture and other articles of dead stock including survey appliances and instruments.	(1) Heads of Department may sanction expenditure up to Rs.50,000 per annum subject to budget provision and the scale prescribed by the Government and rates approved by the Government and rates approved by the Directorate of Export, Promotion and Marketing. (2) Fancy and costly furniture should not be purchased. Purchase of steel furniture should be restricted to ordinary chairs, tables and almirahs.
*4.	Freight, demurrage, wharfage charges	Subject to budget provision and norms prescribed by Finance Department. (1) Heads of Department may sanction demurrage, wharfage charges up to Rs.5,000 in each case. (2) Administrative Departments may sanction airlifting of stores in cases of extreme urgency, which should be reported to the Finance Department.
*5.	Hire of office furniture	(1) Office furniture may be hired only when it is not supplied by the Public Works Department. Electrical equipment, bells, heaters, coolers, clocks, etc, should not however be hired. (2) Heads of Departments may sanction expenditure on hiring office furniture up to Rs.5,000 per office per annum.
*6.	Land	Subject to any general or special order issued by the Government, purchase of land for use by any Departments requires sanction of Government in the Revenue Department.
*7.	Law Charges	(1) Expenditure on law suits to which Government is a party, fee of Law Officers, Advocates, Pleaders, etc. and reimbursement of legal expenses incurred by a Government servant accused of an offence or sued for damages on the ground of some act done by him in his official capacity may be sanctioned by Administrative Departments and Heads of Departments with the concurrence of the Legal Remembrance and in accordance with the Government instructions and rules in force. (2) Subject to budget provision and norms prescribed by Finance Department, Administrative Department shall have

		<p>full power to sanction payment in advance and the powers of Heads of Department and Collectors shall be as follows:-</p> <p>Heads of Department Rs.18,750 in each case Collectors - Rs.7,500 in each case</p> <p>(3) Payments in satisfaction of decretal dues or awards are treated as "charged expenditure" and should be regulated in accordance with the provision made in the Budget.</p> <p>(4) Subject to budget provision and norms prescribed by Finance Department powers of Administrative Department and Heads of Departments shall be as follows:- Administrative Department - Full Powers Heads of Department - Rs. 37,500 in each case</p>
8.	Motor vehicles including motor cycles motor boats and launches.	
	(i) Purchase	(1) Where specific provision has been made in the Budget with Finance Department's concurrence at the pre-budget stage, Administrative Departments may sanction expenditure themselves. These powers shall not however, be exercised by re-appropriation of funds from other heads.
	(ii) Maintenance, upkeep and repairs.	(2) Expenditure may be sanctioned subject to the scales and monetary limit prescribed under the Rules Regulating Control and use of Government vehicles.
9.	Municipal rates and taxes	Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter 4 of the Orissa Public Works Department Code and Government instructions issued from time to time.
*10.	Petty Works and repairs	
	(i) Execution of petty works and repairs including special repairs to Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.	(1) Subject to the provisions of Departmental Rules, if any expenditure on petty works and repairs, not exceeding Rs.25,000 in each case, may be classified as contingent expenditure and sanctioned by the Administrative Department/ Heads of Department concerned. Constructions and repairs exceeding Rs.25,000 should be treated as works expenditure and handled by the Works Department.
	(ii) Repairs and alteration to hired and requisitioned buildings.	(2) Subject to the terms of lease/requisition, expenditure on repairs/alteration to hired/requisitioned buildings not exceeding Rs.12,500 in each case may be sanctioned by Administrative Departments and Heads of Departments concerned. Arrangements should be made in such cases to remove the installation/materials added to the buildings after their release.
11.	Post and Telegraph charges-	
	(i) Postage charges	<p>(1) Postal charges should not be drawn in contingent bills for non-service stamps unless required for foreign mail.</p> <p>(2) Service postage stamps should not be used for private correspondence of Government servants e.g., applications/ representations for pay, leave, transfer, Provident Fund advance, Income-tax payment, etc.</p> <p>(3) Where the cost of an establishment is chargeable to more than one head of account, charges for service stamps should be divided proportionately.</p>
	(ii) Money-order Commission	<p>(4) Charges for remittance of money by postal money order for payment of Government dues should ordinarily be borne by the payee. The cost of remittance may, however, be borne by the Government in the following cases:-</p> <p>(i) Remittance of revenue collected at outlying stations to Treasuries.</p> <p>(ii) Pay, allowances and contingent charges of subordinate</p>

		Government Servants posted in outlying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code. (iii) Scholarships/ stipends of students with prior approval of the sanctioning authority. (iv) Remittance of bata to court witnesses for attending Criminal and session courts. (v) Any other case with specific approval of the Government. (F.D. Notification No Codes 13/94 (pt) 45630/F., dated the 11th Nov, 1999)
	(iii)Telegram Charges	Where service stamps are not accepted for telegrams payment may be made under the Credit Account System on receipt of bills from the Posts and Telegraphs Office, if, however, Credit Account System cannot be availed of, expenditure may be incurred out of the Permanent Advance, Foreign, State telegrams and inland telegrams bearing priority indications may be issued by the authority specified in the rules framed by the Director-General of Posts and Telegraphs.
12.	Printing	Forms prescribed for use in Courts and Government offices are printed at the Government Press. Printing of forms in any other press without previous sanction of Government is prohibited. Proposals with cost estimates for local printing of forms in other presses may, where necessary, be submitted to Government for approval in consultation with the Director of Printing, Stationary and Publication. Where local printing is undertaken, formal contracts should be entered into with the presses.
13.	Binding charges	Subject to Budget provision and norms prescribed by Finance Department, Administration Departments and Heads of Departments may have full powers to sanction binding charges for registers, books, periodicals, reports, etc; through local press or binders as the case may be.
14.	Publication	
	i) Official Publication of the Government of Orissa.	Official publications of the State Government like the Gazette, Civil List, Codes, Manuals, Annuals Reports, etc; should be obtained from the Government Press free of cost. Distribution of the Publication should be controlled by the Administrative Departments / Heads of Departments concerned with the publications.
	ii) Non-official Publications and the Publications of the Government of India and other State Governments.	Administrative Departments and Heads of Departments may sanction expenditure on purchase of Non-Official Publications and Publications of the Government of India and other State Governments subject to availability of Budget provision and observance of the normal rules.
15.	Hiring of accommodation for office, office-cum-residence and other official purpose like store, dispensary, hostel, etc.	(1) Subject to provisions under rule 157 of the Orissa General Financial Rules, accommodation for office purposes may be hired on the basis of a certificate of non-availability of Government accommodation from the Departmental authority incharge of Government buildings in the locality and certificate of fair-rent from an officer not below the rank of an Assistant Engineer. In the new Capital, the certificate of non-availability should be obtained from the Director of Estate. A fair-rent certificate shall ordinarily remain valid for a period of three years from the date of issue. 2. In special and unavoidable circumstances Administrative Departments and Heads of Departments may hire accommodation for office purpose at a rent not exceeding Rs.400 per month without obtaining fair-rent certificate.

		<p>3. The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of Departments may sanction rent up to 10 per cent above the certified rent.</p> <p>4. Accommodation should not ordinarily be hired for purely residential purposes. For office purposes the scale of accommodation shall be as follows:-</p> <p>(a) Head of Department .. 250-300 Sq.ft. (b) Class I Officer .. 200-250 Sq. ft. (c) Gazetted Officer .. 100-175 Sq. ft. (d) Head Ministerial .. 50 Sq. ft. (e) Assistance/Clerk/Auditor, etc. 40 Sq. ft. (f) Stenographer/Typist/Diarist/ Record Supplier, etc. ... 30 Sq. ft.</p> <p>Reasonable allowance may be made for special requirement of accommodation, if any, for Court work, Record Room, etc. The authorities sanctioning rent should certify that the accommodation hired is in accordance with the prescribed scale.</p> <p>(5) Where accommodation is hired for Office-cum-Residential purpose the residential portion should be allotted to the incumbent of a specific post and thereafter it should be binding on him and his successors to occupy that portion until alternative accommodation secured for office alone only such accommodation as is surplus to office requirement may be set apart for residence and the accommodation so set apart should not be in excess of what is appropriate to the status of the Officer. The rent payable by the officer should be determined on the basis of plinth area or at the rate of 10 percent of his monthly pay. Whichever is higher, subject to a maximum of 50 percent of the rent of the house.</p> <p>(6) Out-houses, if any, may be utilised as Store or allotted to the Class IV staff on payment of rent.</p> <p>(7) No accommodation should be hired for a period exceeding 5 years at a time. No accommodation should also be hired under these rules at any place outside the State. The provisions to the Orissa General Financial Rules not inconsistent with these provisions should be followed.</p> <p>(8) Powers of Administrative Department and Heads of Departments to sanction rent for hired accommodation shall be as following :- (i) Administrative Departments Full Powers (ii) Heads of Departments - Rs.25,000 per annum in each case. (iii) Revenue Divisional Commissioner. Up to Rs.7,500 per month for storage of food grains.</p> <p>(9) Where the Finance Department or the Administrative Department have concurred in the sanction of house rent, renewal of sanction subject to production of fair rent certificate and certificate of non-availability of accommodation as provided under Para. (1) may be accorded by the Department /Heads of Departments concerned for a further period of three years.</p>
16.	Staff paid from contingencies	<p>(1) Remuneration of staff paid from contingencies shall be regulated by the general or special orders issued by the Government in that behalf from time to time.</p> <p>(2) Where sanction is accorded for contingent paid staff, the yardstick, if any, prescribed for the purpose should be observed and details thereof, together with the reasons for creation of such staff should be indicated in the sanction order.</p>

17.	Stationery and Printing articles	Stationery articles for office use are supplied by the Directorate of Printing, Stationery & Publication in accordance with the provisions of the Government Press Manual. Local purchase of stationery should be regulated in accordance with the instructions issued by the Government from time to time.
18.	Stores	Subject to the provisions of these rules, the provisions of the Orissa General Financial Rules shall apply to purchase of stocks and stores.
19.	Supply of liveries, badges etc. and grant of washing allowance.	(i) Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and Heads of Departments subject to the monetary limits, scales of supply, periodicity of renewal etc. fixed by the Finance Department. (ii) Liveries to Peons of temporary establishment on the scale as allowed to permanent Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility. (iii) Liveries to Class IV Government Servant other than Peon may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility.
20.	Installation of Telephones	Administrative Departments and Heads of Departments may sanction installation of telephones in consideration of nature of duty attached to the office concerned. Administrative Departments and Heads of Departments shall have full powers to sanction expenditure on telephone charges (including trunk calls) and rentals.
21.	Tents and Camps Furniture	(1) Initial supply of tents and camp furniture should not be made to any office/establishment without prior approval of the Administrative Department indicating the scale of supply in respect of each items. (2) Tents, Durries, etc. should normally be purchased from Jails
22.	Typewriters	(1) The number of Typewriters should not ordinarily exceed the number of Typists and Stenographers in the office. Where observance of this condition is not possible the Secretary of the Department may sanction purchase of additional typewriters for reasons to be recorded in writing. (2) Typewriters should be purchased through the Director, Printing, Stationery & Publication
23.	Iron Safe	Not more than one iron safe of a reasonable size should be purchased for one Drawing and Disbursing Officer.
24.	Duplicator	(1) Subject to budget provision and norms prescribed by Finance Department, not more than two duplicators, electrically or manually operated shall be purchased for an office (2) Duplicator shall be purchased through the Director, Printing, Stationery & Publication.
*25.	Purchase on Instruments Minor Equipments and Apparatus.	Subject to budget provision and norms prescribed by Finance Department, the Heads of Department may sanction expenditure up to Rs.18,750/- per annum.
*26.	Payment of Customs duty and other expenses in respect of imported items.	Subject to budget provision and norms prescribed by Finance Department power of - (1) Administrative Department – Full powers (2) Heads of Department - Rs.37,500/- in each case
*27.	Sanction of expenditure on hosting lunch / dinner or entertainment / sight seeing etc. to delegates from the Central / State Govt. attending Inter-State / Zonal / Regional Council Meetings convened by the Department.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction expenditure up to Rs.37,5000/- per annum

28.	Purchase of Hot Weather Equipments, Air Cooler, Water Cooler and Air Conditioners, etc.	Subject to budget provision and norms prescribed by Finance Department, the Administrative Department have full powers.
29.	Purchase of calculating machines (i.e., hand operated, electrical or battery operated.)	Subject to budget provision and norms prescribed by Finance Department. Administrative Department .. Full Powers Heads of Department .. Full Powers
30.	Purchase of plain paper / copier Xerox machine.	Subject to budget provision and norms prescribed by Finance Department, the Administrative Department may sanction purchase of not more than one plain paper copier / Xerox machine for the Department.
31.	Repairs to calculating, punching, sorting and Xerox machines.	Subject to budget provision and norms prescribed by Finance Department, the Administrative Department have full powers to sanction expenditure on repairs.
*32.	Sanction of ex-gratia payment to the family of a deceased Government Servant.	Subject to budget provision and guideline issued from time to time by the Finance Department, the Administrative Department will have full power to sanction under orders of Chief Minister, ex-gratia payment to the family of a deceased Government servant to the following extent :- Six months pay subject to minimum of Rs.10,000/- maximum of Rs.30,000/-
*33.	Sanction of expenditure on official entertainment.	Subject to budget provision Secretaries to Departments of Government and Special Relief Commissioner, Orissa may sanction expenditure up to Rs.12,500/- per annum

***Changes have been effected in respect of these items only.**

(Notification No. Codes-10/80-11921-F., Dated the 11th March 1980)

(Notification No. Codes-10/80-24697-F., Dated the 21st May 1981)

(Notification No. Codes-10/80-24868-F., Dated the 22nd May 1981)

(Notification No. Codes-10/80-29482-F., Dated the 4th August 1981)

(Notification No. Codes-10/86-3843-F., Dated the 27th January 1986)

(Notification No. Codes-10/86-(P) 43811-F., Dated the 5th September 1986)

(Notification No. Codes-29/88-25303-F., Dated the 29th June 1988)

(Notification No. Codes-16/89-3820-F., Dated the 17th March 1989)

(Notification No. Codes-4/89-10166-F., Dated the 18th March 1989)

(Notification No. Codes-85/92-38595-F., Dated the 7th September 1982)

(Notification No. Codes-36/99-27351-F., Dated the 26th June 2000)

ANNEXURE D**POWERS OF HEADS OF OFFICES TO SANCTION CONTINGENT EXPENDITURE****(See Rule 20)**

Sl. No.	Item of expenditure	Extent of powers	Restrictions / Conditions
(1)	(2)	(3)	(4)
1.	Advertisement charges	Full powers	The provisions of Rule 121 of the O.G.F.R. Vol. I shall be observed. All advertisements shall be routed through the I & P.R. Department.
2.	Bi-cycle (purchase and repair)	Full powers	Purchase of new cycles and repairs shall be subject to the monetary limits fixed by the Government. Condemnation of cycles shall also be regulated by the instructions issued by the Government from time to time.
3.	Charge of remittance	Full powers	Expenses in connection with remittances between Treasuries and Sub-Treasuries shall be treated as contingent charges of the Treasury or Sub-Treasury concerned.
4.	Conveyance hire charges	Full powers	Conveyance hire charges for transportation may be paid at the prevailing local rates provided the Head of Office certifies that the expenditure was essential.
*5.	Fixtures and furniture (including repair)	Rs. 7,500 per annum	Fancy and costly wooden furniture shall not be purchased.
*6.	Freight charges	Rs. 5,000 in each case	
*7.	Demurrage and wharf age charges	Rs.2,500 in each case.	Subject to budget provision and norms prescribed by the Finance Department
8.	Hot and Cold Weather charges	Full powers	Sanction of expenditure shall be subject to the prescribed monetary limit.
9.	Instruments and minor equipments and apparatus		Subject to budget provision and norms prescribed by Finance Department.
10.	Maintenance and repairs of motor vehicles.	Full powers	Subject to the scales and monetary limit fixed in the rules regulating control and use of Government vehicles.
(F.D. Notification No. Codes – 1/87 – 1053-F., dated the 12 th January 1987)			
(F.D. Notification No. Codes – 85/92 – 38595-F., dated the 7 th September 1992)			
11.	Municipal rates and taxes	Full powers	
12.	Post and Telegraph Charges	Full powers	Subject to the restriction under Sl. No. 11 of Annexure 'C'.

*13.	Telephone Charges		
	(i) Rental	Full powers	
	(ii) Call charges including Trunk Calls	Rs.7,500/- per annum	
*14.	Non-official publications and publications of the Government of India and other State Government.	Rs.1250/- per annum	Non-official publications shall not include news papers and magazines.
15.	Purchase of Typewriter	Full powers	The number of typewriters shall not exceed the number of Typists and Stenographers in the Office. New purchase shall not be made except for replacement of condemned machines.
16.	Iron safe	Full powers	Not more than one Iron safe shall be purchased for each Drawing Officer.
17.	Reimbursement of Medical expenses	Full powers	Sanction of expenditure shall be subject to the prescribed rules and instructions.
18.	Supply of Liveries badges, etc. and grant of washing allowances to Peons and other Class IV employees.	Full powers	Subject to budget provision and norms prescribed by Finance Department.
*19.	Hiring of accommodation for storage of foodgrains.		Subject to budget provision and norms prescribed by Finance Department, Collector may sanction rent upto Rs.3,750 per month on the basis of fair rent and non-availability certificate from competent authority.

***Changes have been effected in respect of these items only.**

(F.D. Notification No. Codes – 18/86 – 3843-F., dated the 27th January 1986)

(F.D. Notification No. Codes – 1/87 – 1053-F., dated the 12th January 1987)

(F.D. Notification No. Codes – 85/92 – 38595-F., dated the 7th September 1992)

BY ORDER OF THE GOVERNOR

Sd/- (K.C. BADU)
SPECIAL SECRETARY TO GOVT.

MISCELLANEOUS MATTERS

FINANCE DEPARTMENT

No. 7748 /F Dated – 25.09.2006
XIV-Aud - 1/2003

To

**All District Audit Officers,
Local Fund Audit.**

**Sub : Submission of monthly tour programmes of the D.A.Os and
approved tour programmes of the Audit Superintendents.**

Sir/Madam,

In this Deptt. L.No.4515/F dt.07.07.2003 the District Audit Officers have been instructed to chalk out their monthly tour programme in consultation with the Audit Superintendents under their control and submit the same along with the approved tour programmes of the Audit Superintendents in the 4th week of the preceding month positively for further action in the matter at this end.

But it has come to my notice that the above instructions have been observed in breach rather than observance. For the irregularity this Deptt. is in dark about the movements of the D.A.Os and Audit Supdts. of the district.

Therefore all the D.A.Os are once again reminded to ensure timely submission of the monthly tour programme to this Deptt. Failing which there tour particulars will not be counter signed for drawal.

Yours Faithfully,

**Sd/- N.Roy
Examiner-cum-Special Secy. to Govt.,**

FINANCE DEPARTMENT

No. 11059 (30/F) /F Dated – 17.11.2006
XIV-AUD - 42/2006

To

All Collectors.

Sub : Service of show cause notices/Surcharge orders issued by the Examiner of Local Accounts under the provisions of OLFA Act-1948.

Ref : This Deptt. L.No.6037/F., dt.15.11.2001.

Sir,

As per Executive instruction issued under the provisions of the Orissa Local Fund Audit Act and Rules, the show-cause notices issued under Sec.9 (2) (b) and surcharge Orders issued U/S 9(3) of OLFA-Act-1948 for recovery of the amount of loss or deficiency detected in audit of the Local Bodies are to be served through the Collectors of the concerned districts on the persons for whose negligence the loss/deficiency have been incurred. Collectorates accordingly the show-cause notices/surcharge orders are sent to for service of the same on the delinquents and return of the served copies to the senders for further action.

But it is experienced that the service of the notices/orders is either delayed or even not attended to in some cases. As a result of such delayed action/non-action for the service, finalisation of surcharge proceedings at this level is delayed in view of the difficulties mentioned above all the collectors have been requested by the Principal Secy. to Govt., Finance Deptt. vide this Deptt. L.No.6037/F., dt.15.11.2001 to take the service of the notices/orders relating to surcharge proceedings as a statutory obligation and to take necessary steps for prompt service of the same and return of served copies to the senders for further action in the matter. But there is no improvement in the situation so far.

Therefore, it is once again requested that necessary, co-operation in service of notices/ orders may please be extended to Local Fund Audit Organisations for timely disposal of the surcharge proceedings. An early action in the matter is requested.

Yours Faithfully,

Sd/- N.Roy
Examiner-cum-Special Secy. to Govt.,
Finance Department

FINANCE DEPARTMENT

D.O.No. 11058 /F Dated – 17.11.2006
XIV-AUD 42/2006

Sub : Recovery of dues certified u/s 10-1 of OLFA-Act-1948 under the provisions of OPDR-Act-1962.

Dear Sri

As per the provisions of section-10-1 of OLFA-Act. 1948 any amount certified under section 9(3) as due from any person shall, if not paid by such person within one month next after the date of certification there of be recoverable from him as an arrear land revenue under the provisions of the law for the time being in force for recovery of arrears of Land revenue. Accordingly the Collector of the concerned district is intimated by the Examiner of local Accounts to recover the certified amount as an arrear of land revenue under the provisions of OPDR Act 1962. Further for the purposes of O.L.F.A. Act 1948, the Collector shall be deemed to be the person to whom the amount recoverable under sub-section(1) of section-10 of O.L.F.A. Act shall be payable. (as per sec-10(2) of O.L.F.A.-Act-1948), Pursuant to the legal provision mentioned above, the certificate case for recovery of the amount certified as due by the Examiner of Local Accounts as arrear of land revenue is filed under section 3 of the OPDR-Act-1962. In such cases, the Collector is the "certificate holder". Besides paragraph-12(1) under Chapter-III of Boards Executive Instructions under OPDR-Act envisages that in the case of certificates filed under section 3 of the Act. The Collector or his representatives will prepare the draft certificate and send it to the certificate officers for signature and execution.

But it is experienced that though a good number of cases have been intimated to the Collectors of different districts for recovery of the certified amount under the provisions of the OPDR Act. by the Examiner of Local Accounts by this time, the same are not being finalised and recovery not effected for years together. Further it is learnt that queries are made on the recoveries certified as due under the provisions of OLFA-Act-1948 by different Certificate Officer.

I would therefore to request you to look into this matter personally and take expeditious steps for speedy disposal of the certificate cases pending at the level of different certificate officers for recovery of the amounts certified as due under the provisions of the OLFA Act. 1948.

Yours Sincerely

Sri

Dist.

Date

Sd/- N.Roy
Examiner-cum-Special Secy. to Govt.,
Finance Department

FINANCE DEPARTMENT

No. 10998(13)/F /F Dated – 15.11.2006
XIV-Aud 1/2003

To

**All District Audit Officers,
Local Fund Audit.**

Sub : Hiring of private vehicle to conduct tours.

Ref : This Deptt. L.No.9895 (13)/F dt.30.10.2002

Sir/Madam,

With a view to implementing the audit programme at District level more effectively and facilitating supervision of audit in the field, the District Audit Officers, who have not been provided with Govt. Vehicles have been allowed to hire private vehicles to conduct tours with certain terms and conditions. While hiring the vehicles for tours, the District Audit Officers have been instructed to see that the selected vehicle is running with the valid licence and fitness certificate for the purpose.

It is not known as to whether all these aspects are properly looked into by the D.A.Os while hiring the vehicles for tour. But it is generally seen that the D.A.Os do not mention the Registration No. of the vehicle used by them for tours in their monthly tour particulars submitted to the Deptt., for countersignature. Further the information as required vide this Deptt. Letter under reference is also not furnished with the monthly performance reports submitted to the Examiner of Local Accounts demi-officially.

Due to the above lapses in the Reports and returns of the D.A.Os this Deptt. is in dark about the hiring of vehicles for conducting tours. Therefore all the D.A.Os who have not been provided with Govt. Vehicle are here by required to furnish the following information in their monthly tour particulars hence forward failing which their tour particulars will not be taken into consideration for countersignature at this level.

- (i) A certificate to the effect that the hired vehicle is plying under a taxi permit.
- (ii) Extract of log book of the hired vehicle indicating the name of the travel agency. Name of the driver, registration No. of the vehicle, hiring period and hiring rate etc.
- (iii) A certificate to the effect that the T.A. claims of the Audit Supdts./Auditors, who have availed the hired vehicle with the D.A.O. any day, have been finalised accordingly for payment

This order will take immediate effect.

Yours Faithfully,

Sd/- S.Behera
D.E. -cum-Deputy Secy. to Govt.,

FINANCE DEPARTMENT

No. 11060(3) /F Dated – 17.11.2006
XIV-AUD 42/2006

To

**The Commissioner-cum-Secy. Govt., P.R. Deptt.
Commissioner-cum-Secy. Govt., H & U.D. Deptt.
Commissioner-cum-Secy. Govt., Higher Education Deptt.**

Sub : – Submission of Compliance to Audit Reports on Local Bodies.

Sir,

Under the statutory provisions of the Local Bodies like Panchayat Samities, Urban Local Bodies, Universities and Aided Colleges, the Local Fund Audit Organisation conducts audit on the accounts of these bodies annually and issues Audit Reports there on to all concerned. The Local Authorities concerned at the time of issue of the Audit Reports are requested to submit compliance to these reports within three months from the date of receipt of the same for settlement of audit objections and suggestions incorporated there-in. Even though as a statutory obligation the Local Authorities concerned are to comply with the audit objections, it is generally observed that little interest is taken to prepare and submit compliance. As such the very purpose of audit is defeated.

Further the copies of Audit Reports are also sent to Departmental Authorities of the Local Bodies concerned as well as the Collectors of the districts for immediate departmental action on the audit findings. But it is felt that no department action is taken immediately on the Audit Reports, where it is required. Now also the Local Authorities concerned are urged by the Departments to comply with the Audit objections/suggestions on priority basis.

Therefore, it is requested that the Authorities of the Local Bodies concerned may please be instructed to comply with the audit objections/suggestions immediately after receipt of the Audit Reports and immediate departmental action on the audit findings, where required, may be taken with a view to maintaining regularity in the transactions of these Local Bodies.

An early action in this matter is requested.

Yours faithfully,

**Sd/- N.Roy
Examiner-cum-Special Secy. to Govt.,
Finance Department**

FINANCE DEPARTMENT

No. 21791 /F., Dated 19.05.06
CODES.11/05

OFFICE MEMORANDUM

Sub : Revision of monetary limit for supply of hot weather .livery to Class-IV employees working in the Heads of Department and Orderlies of Muffosil Offices.

The undersigned is directed to say that the monetary limit for supply of hot weather livery to the above employees in the Heads of Department and Orderlies of Muffosil Offices was last fixed vide Finance Department Office Memorandum No.42724/F., dt.13.10.99, No.32946/F., dt.08.08.2000, No.33069/F., dt.11.07.2002 and No.330/F., dt.02.01.2003.

After careful consideration Government have been pleased to revise the monetary limit for payment of hot weather livery allowance to Class-IV employees of Heads of Department and Orderlies of Muffosil Offices at the rate of Rs.400/- per annum.

Other conditions as stipulated in the Finance Department Office Memorandum referred to above shall remain unaltered.

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

This will take effect from 01.06.2006.

Sd/- P.K.Biswal
Deputy Secretary to Government

No. 46546–SG-7/2005-F.

FINANCE DEPARTMENT

RESOLUTION

The 14th November 2006

SUBJECT—Revised Criteria and Guidelines to be followed for Government Guarantees for loans by Public Sector Undertakings/Urban Local Bodies/Co-operative Institutions/ Companies, etc.—Amendment of Guarantee Rules, Guarantee Sanction order format and agreement, etc., thereon—Limiting to principal only.

The State Government in Finance Department have prescribed in Resolution No. 52214-F., dated the 12th November 2002 and Resolution No. 11311-F., dated the 19th March 2004, the criteria and guidelines to be followed for Government Guarantee to avail loans by Public Sector Undertakings/Urban Local Bodies/Co-operative Institutions/ Companies, etc. It has been observed that Public Sector Undertakings/Urban Local Bodies/ Co-operative Institutions/Companies, etc. who availed loan have defaulted in servicing the loans and have not opened Escrow Account as per the Finance Department Resolution No. 11311-F., dated the 19th March 2004 for timely servicing of the loans guaranteed by Government of Orissa.

2. Due to default in servicing of loans guaranteed by Government of Orissa, the Banks/ Financial Institutions are moving the Debts Recovery Tribunal for recovery of their dues including the accumulated interest and State Government (Being guarantor) are regularly receiving show cause notices for attachment of Government Account with the Reserve Bank of India for recovery of such dues. Instances have also come to the notice where the Debts Recovery Tribunal have passed orders for attaching the State Government Account with Reserve Bank of India and State Government are put to embarrassing situation and have been compelled to appeal in the higher forum to vacate the attachment orders of the Debts Recovery Tribunal. In the event of attachment of the State Government Account with Reserve Bank of India, the entire Government transactions come to a grinding halt causing immense hardship for the State Government employees and affecting adversely the implementation of various anti poverty programme and development schemes.

3. Standard format as at Annexure II and Agreement form as at Annexure III have been prescribed vide Paras. 8 and 9 of the Resolution, dated the 12th November 2002 and appended to the same for sanction of Government Guarantee and execution of agreement before availing loan by the borrowing organizations. However, in most

of the cases, Departments of Government are sanctioning guarantees and executing agreements in formats other than the prescribed format, which are forwarded to them by the Banks/Financial Institutions. Agreements in such formats provide comfort to the Banks/Financial Institutions and do not adequately protect Government interest as intended vide Resolution, dated the 12th November 2002.

4. Further in Para. 5 of the said Resolution, Government have prescribed a ceiling limit regarding total outstanding Government Guarantees as on the 1st April of every year. It is however experienced that it is difficult to operationalise such ceiling limits in view of the existing practice of guaranteeing the principal as well as the interest thereon.

5. In view of the recent developments as indicated in the preceding paragraphs and with a view to limiting guarantee exposure of the State Government and ensuring effective monitoring such exposure, Government after careful consideration have decided that henceforth, the Government Guarantee shall be confined only to the Principal Amount borrowed by the Public Sector Undertakings/Urban Local Bodies/Co-operative Institutions/ Companies, etc. and accordingly Guarantee Sanction order format at Annexure II and agreement form at Annexure III appended to the aforesaid Resolution, dated the 12th November 2002 have been revised and modified.

6. The revised Guarantee Sanction order format in Annexure II and Agreement form in Annexure III are enclosed which shall be used henceforth and under no circumstances guarantee shall be given in a format other than the format as at Annexure II and Annexure III. Similarly no guarantee proposal shall be considered unless prescribed ledgers and Accounts have been maintained and returns have been submitted regularly as stipulated in Para. 12 of the Finance Department Resolution, dated the 12th November 2002 and vide Para. 6 of the revised Annexure III referred to above.

7. In future Government Guarantee would be considered only when strict compliance has been ensured in terms of the provisions of Finance Department Resolution No. 11311-F., dated the 19th March 2004 regarding operationalisation of Escrow Account.

8. Other stipulations and guidelines contained on Finance Department Resolution No. 52214-F., dated the 12th November 2002 and Resolution No. 11311-F., dated the 19th March 2004 shall be followed mutatis mutandis along with the specific modifications incorporated in this resolution.

By Order of the Governor

Sd/- R. N. SENAPATI
Principal Secretary to Government

ANNEXURE II (Revised)**REVISED FORMAT FOR SANCTION OF GOVERNMENT GUARANTEE**

To

The Managing Director/Chairman

SUBJECT—Sanction of State Government Guarantee in favour of
..... (hereinafter referred to
as borrower) as additional security to borrow Rs.
from for the purpose of
..... Project/Scheme.

Sir,

I am directed to convey the sanction of Government Guarantee for an amount of Rs. (Rupees) only in favour of to avail a loan of Rs. (Rupees) from the (Bank/ Financial Institution) @ % interest per annum which will be repaid within years for implementation of Project/Scheme on the following terms and conditions.

2. The Bank/Financial Institution have assessed and the viability and debt servicing ability of the Project/Scheme and agreed to sanction a loan of Rs. to borrower on furnishing of Government Guarantee as an additional security for repayment of outstanding principal amount only.

3. The borrower has agreed to repay the loan (Principal + Interest) from out of the Escrow Account operated at Bank as per the Finance Department Resolution No. 11311-F., dated the 19th March 2004 and this guarantee is sanctioned as an additional security for repayment of outstanding principal amount of loan only and the guarantee commission @ % will be charged once/every year till final liquidation of the loan as per the Finance Department Resolution No. 52214-F., dated the 12th November 2002.

4. The detailed particulars of the previous loan along with the present loan, Escrow Account and the mode of repayment, etc. of the borrower is enclosed in the *pro forma* annexed herewith.

The Accountant-General (Audit), Orissa is being informed

This has been concurred in by Finance Department vide their U.O.R. No. , dated

Sanctioning Authority

PRO FORMA FOR SANCTION OF GOVERNMENT GUARANTEE

1. Name of the Borrower :
2. Name of the Creditor :
(Financing Institution).
3. Amount of guarantee sanctioned :
(Principal only).
4. Purpose of Loan :
5. Period of Loan :
6. Rate of Interest :
7. Mode of repayment :
8. Other conditions attached to the loan, if any :
9. Name of the Escrow Bank :
10. Escrow Account Number :
11. Rate of guarantee fee :
12. Progressive total sum guaranteed :
(including the present one) till date.
13. Total amount of loan availed against the :
previous guarantee.
14. Amount outstanding against the :
availed loans shown above.

	Defaulted instalment amount as on	Balance not due as on	Total Balance as on
(1)	(2)	(3)	(4)
(a) Principal			2+3
(b) Interest			

15. Action taken to clear the defaulted :
Principal and Interest.

Sanctioning Authority

ANNEXURE III (Revised)

AGREEMENT

THIS AGREEMENT is made on day200
 BETWEEN..... having his office at
herein after referred to as "Principal Debtor" (which expression shall, unless excluded by or it be repugnant to the context, be deemed to include its successors and assignees) of the one part AND the GOVERNOR OF ORISSA hereinafter referred to as "Government" (which expression shall, unless excluded by or it be repugnant to the context or meaning thereof, be deemed to include his successors in Office and assignees) of the other part ;

WHEREAS the "Principal Debtor" have approached the Bank/Financial Institution (hereinafter referred to as the Creditor), for advancing a loan of Rs. to undertake Project/Scheme. AND WHEREAS the Creditor have carried out the required appraisal regarding viability and debt servicing liability of this Project/Scheme and agreed to advance a loan of Rs. to the Principal Debtor on furnishing of Government Guarantee as an additional security for repayment of principal amount of Rs. (Rupees) only ;

AND WHEREAS the (the Principal Debtor) has opened an Escrow Account bearing No. at Bank as per the Finance Department Resolution No. 11311-F., dated the 19th March 2004 to ensure timely payment of dues (Principal + Interest) to the Creditor ;

AND WHEREAS the Principal Debtor has requested the Government to guarantee due repayment of the loan amount by the Principal Debtor to the Creditor amounting to Rs..... (Rupees) agreed to be lent and advanced by the Creditor to the Principal Debtor as per the terms and conditions appearing in the Schedule to this agreement which the Government has agreed to do on the terms and conditions hereinafter appearing and sanctioned guarantee of Rs. (Rupees) in favour of the Principal Debtor in Department G. O. No., Dt. (Copy enclosed, hereinafter called the said guarantee).

NOW THIS DEED WITNESSES AND it is hereby agreed by and between the parties hereto as follows :—

1. The Principal Debtor agrees to pay to the Government a guarantee fee at the rate of % per annum on the maximum amount of guarantee sanctioned till liquidation of the loan as prescribed in Finance Department Resolution No. 52214-F., dated the 12th November 2002.

2. In case of default in due payment of fees by the Principal Debtor to the Government as aforesaid, without prejudice to any other rights and remedies available to the Government, it shall have the right and be entitled to recover from the Principal Debtor the amount due and payable by the Principal Debtor as a public demand under the Orissa Public Demands Recovery Act, 1962.

3. In case the Principal Debtor defaults in making repayment of principal and/or payment of interest on due dates out of the accumulations in the Escrow Account and the Government being the guarantor is liable to pay the outstanding only the **principal amount** of the loan to the Creditor under the terms of the guarantee after the creditor has exhausted all efforts in recovering the dues from the Principal Debtor. The amount so paid (Principal) by the Government to the Creditor shall be treated as loan to the Principal Debtor and shall be recoverable from the Principal Debtor carrying interest at a rate not less than that charged by the Creditor. Such interest shall be calculated from the date of sanction made by Government to the Creditor. Other terms like period of repayment will be suitably fixed by Government :

Provided that in case the Principal Debtor does not pay the amount according to terms and conditions stipulated, it shall be opened to the Government to recover the entire amount (Paid by Government to the Creditor on behalf of Principal Debtor) from the Principal Debtor, without prejudice to any other remedies available, as a public demand under the Orissa Public Demands Recovery Act, 1962.

4. Notwithstanding any thing contained hereinbefore the liability of the Government under this agreement is restricted to Rs. (Rupees) (Principal amount) only. The agreement will remain in full force until year(s) from the date of execution. Unless suit or action to enforce claim or claims under this agreement is made/filed against Government before the said date all the rights under this agreement shall cease and Government shall be discharged from all liabilities thereunder.

5. This agreement is to be returned to Government within fifteen days from the date its ceases to be in force. If the agreement is not received back by the Government within the date above mentioned, it shall be deemed to be automatically cancelled.

6. Within nine months from the end of the Accounting Year of the Principal Debtor, the Principal Debtor shall send every year during the subsistence of the said guarantee to the Government in Finance Department and to the Accountant-General, Orissa, return/statement certified to be true by a qualified Auditor approved by Government giving full and complete information of his/its assets and liabilities, profit and loss, etc. If however, the accounts could not be audited within the period aforesaid, the Principal Debtor shall furnish unaudited accounts. As soon as the accounts are audited, the same should be furnished within one month of receipt of such audited accounts.

7. The Principal Debtor shall, at all times hereafter during the subsistence of the guarantee, produce the records, accounts, stores and stocks etc. to Government and Accountant-General, Orissa for audit and inspection, as and when required by the Government or the Accountant-General, Orissa.

8. In consideration of the aforesaid, the Principal Debtor hereby agrees that in order to secure Government in respect of financial obligations undertaken in the deed of guarantee executed by the Government, the Principal Debtor shall furnish to the Government such security as the Government may require including mortgage on its/his entire assets both movable and immovable subject to then existing charge, if any, thereon.

9. If at any time during the subsistence of the said guarantee Government feel that the activity of the Principal Debtor or the Creditor is detrimental to the interest of the Government, the Government shall have the option after giving 30 days notice to the Creditor and the Principal Debtor to revoke the guarantee as to the future transactions covered thereby.

IN WITNESS WHEREOF the Principal Debtor has set his/its hand and affixed his/its common seal in the manner as provided by law and the Secretary to Government Department has for and on behalf of the Governor of Orissa set his hand and affixed the seal of his office thereunto the day and year first above written on the Schedule attached herewith.

SCHEDULE

1. Amount of Loan
2. Term o f Loan
3. Rate of Interest
4. Repayment term
5. Securities offered
6. Name of the Escrow Bank
7. Escrow Account No.

Signed and sealed and delivered by..... Shri
 Managing Director, etc. above named
 pursuant to Resolution No..... dated of the
 Board of Directors(General Body) of the in
 the presence of witnesses.

NAME AND FULL ADDRESS OF WITNESSES

- 1.
- 2.

SECRETARY TO GOVERNMENT OF ORISSA
 DEPARTMENT

Signed by the officer acting in the premises for on behalf of the Governor of
 Orissa in presence of witnesses.

NAME AND FULL ADDRESS OF WITNESSES

- 1.
- 2.

No. Codes – 15/2006 19474/F.,

FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, the 6th May, 2006

Sub : Fixation of Monetary limit for Khadi Towels.

In Finance Department Office Memorandum No.30826/F., dt.05.08.1995 the monetary limit for purchase of Khadi Towels to be supplied to the Gazetted Officers in the Secretariat was last fixed at the rate of Rs.65/- each including all taxes. Due to rise in the price of Khadi, the current monetary ceiling is considered inadequate.

2. After careful consideration, Government have been pleased to enhance the monetary limit from Rs.65/- to Rs.100/- (Rupees one hundred) only each including all taxes for purchase of Khadi Towels in the Departments of Government to facilitate the supply of the same to the Gazetted Officers in the Secretariat.

3. Towels may be supplied to the Officers at the rate of one each every year. The Departments should avail of the rebate admissible on Khadi.

4. This order shall take effect from the date of issue.

**Sd/- S.P.Sahu
Deputy Secretary to Govt.**

No. Codes – 15/2006 19501/F.,

FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, the 8th May, 2006

Sub : Revision of monetary limit for purchase of glass tumbler for use in Government offices.

In supersession of previous orders the undersigned is directed to say that due to rise in prices Government have been pleased to enhance the monetary limit for purchase of glass tumbler to Rs.7.50 (Rupees seven and paise fifty) only per piece inclusive of all taxes.

Glass tumbler will be supplied to Government employees at the rate of one each, once a year.

This order will take effect from the date of issue.

**Sd/- S.P.Sahu
Deputy Secretary to Govt.**

FINANCE DEPARTMENT

OFFICE ORDER

Bhubaneswar, dated the 16.03.07

No.OE-19/07-11798/F., In order to ensure timely submission of Internal Audit Reports and compliance thereto by various Administrative Departments, the following two Monitoring Cells are hereby constituted in Finance Department from among the existing Audit Superintendents and Auditors in the Efficiency Audit Organisation of Finance Department.

a) Audit Monitoring Cell (Internal Audit)

1. Audit Superintendent – 1
2. Auditors – 6

The Cell will ensure follow up action on Internal Audit Reports submitted by different Administrative Departments of Government. F.As/A.F.As of all Departments should be responsible to closely monitor the compliance report in respect of their Departments and submit the monthly reports to the Audit Monitoring Cell of Finance Department.

b) Efficiency Audit Monitoring Cell

1. Audit Superintendent – 1
2. Auditors – 6

The Cell will be responsible for timely follow up action on Efficiency Audit reports.

The performance of the above two Audit Monitoring Cells may be reviewed by the Principal Secretary/Special Secretary periodically with regard to the progress made in compliance to Efficiency Audit and Internal Audit Report.

By Order of Principal Secretary

Sd/- D.Khatua

Under Secretary to Government

OMITTED FROM 2005-06

No. TRA-03/06-12473/F.,

FINANCE DEPARTMENT

OFFICE MEMORANDUM

Bhubaneswar, the 22nd March, 2006

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

The undersigned is directed to invite a reference to Finance Department O.M. No.TRA-44/77/45539/F., dated 2.9.1977, O.M. No.47084/F., dated 20.12.91 and O.M. No.60603/F., dt.29.12.2001. In para 2 of the "Scheme for payment of Pensions of State Government Pensioners by the Public Sector Banks" the name of the following Bank shall be added after item (9).

"(10) Allahabad Bank"

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

PREPARED BY:-
FINANCE INFORMATION DIVISION, FINANCE DEPARTMENT