

FOR OFFICIAL USE ONLY



GOVERNMENT OF ORISSA

**COMPILATION OF  
IMPORTANT CIRCULARS  
AND ORDERS  
ISSUED BY  
FINANCE DEPARTMENT  
DURING 2008 - 2009**

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 2008-2009 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.**

# C O N T E N T S

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

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**OMITTED FROM 2007-08**

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

**FINANCE DEPARTMENT**

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No. 24942/F.,  
CS-I-38/07**RESOLUTION**Bhubaneswar, the 14<sup>th</sup> May, 2008.

Sub: ***Grant of Advance increment in favour of Junior Engineers in the regular scale of pay having degree qualification.***

After careful consideration of the demands of the Orissa Diploma Engineers' Service Association, Government have been pleased to grant two advance increments in favour of Junior Engineers having degree qualification in regular scale of pay under ORSP Rules, 1998.

The grant of advance increments will be subject to satisfaction of the following conditions :-

- i) All proposal for grant of advance increments in respect of J.Es having degree qualification will be examined by an Expert Committee in the line to be constituted by the respective Administrative Department sponsoring the proposal and their recommendation obtained if the qualification acquired is sufficiently of high merit and will be useful to the Department.
- ii) Such J.Es as are sent by Government on deputation or allowed deputation-cum-study leave / Study leave with necessary financial benefits for obtaining higher qualification shall not be eligible for advance increments for acquiring degree qualification during such deputation or study leave.
- iii) The financial benefits on account of grant of advance increments will be available from the date of award of such degree or with effect from 01.04.2008 which ever is later.
- iv) All proposals for grant of advance increments should be disposed off at the level of concerned Administrative Department. In case of any doubt the same may be referred to the Finance Department for clarification.

This order will take effect from 01.04.2008.

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

**FINANCE DEPARTMENT**

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**NOTIFICATION****Bhubaneswar, dated the 11<sup>th</sup> July, 2008.**

No. Pen-96/2008-33754/F., In exercise of the powers conferred by the proviso to article 309 of the constitution of India, the Government of Orissa is pleased to make the following rules further to amend the Orissa Service Code, namely :-

1. (1) These rules may be called the Orissa Service Code (Amendment) Rules, 2008  
  
(2) They shall come into force on the date of their publication in the Orissa, Gazette.
2. In the Orissa Service Code, in Rule 71, after the second proviso to sub-rule (a), the following proviso shall be inserted, namely :-

“Provided also that the Allopathy Medical Officers belonging to the Orissa Employees’ State Insurance Medical Service Cadre under the Labour and Employment Department shall be retained in the service upto the age of sixty years”.

By Order of the Governor

**Sd/- D.P.Das**  
**Special Secretary to Government**



**FINANCE DEPARTMENT**

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No. 43877 /F., Date :25.09.08  
CS-I(P)-2/2006

**RESOLUTION**

**Sub : Grant of one Advance Increment at 2<sup>nd</sup> TBA stage in favour of the State Govt. employees on completion of 25 years of Service in a particular post/grade/scale.**

After careful consideration of the demands of various Service Association and the recommendations of the Anomaly Committee and the Cabinet Sub-Committee, Govt. have been pleased to grant one Advance Increment in favour of State Govt. employees on completion of 25 years of Service in a particular post/scale under ORSP Rule, 1998.

The grant of this advance increment is subject to the following conditions.

- a) The employee must have availed 1<sup>st</sup> TBA Pay scale under ORSP Rules-1998.
- b) He/She must not have been otherwise debarred from promotion and sanction of annual increment or must not be facing any criminal/departmental proceedings at the time of eligibility.
- c) He/She must not have overstayed or re-employed in Govt. service after actual period of superannuation.
- d) This increment shall be sanctioned to an eligible employee on the usual date over and above stagnation increment.
- e) If the normal date of increment and the date of completion of 25 years of service happen to be same, the employee shall earn his normal increment in the scale at the first instance and then earn one advance increment under this scheme from that date.
- f) The authority competent to sanction the 1<sup>st</sup> TBA scale shall also be the authority to sanction the advance increment after completion of 25 years of service in a particular post, grade and scale.
- g) The Advance Increment will be admissible to those employees who have completed 25 years of continuous service as on or after 01.04.08.

- h) This financial benefits shall be applicable to persons who are whole time Govt. employees and covered under ORSP Rules, 1998, except in case of Drivers, Junior Engineers and Architectural Assistants of Works Department covered under Rules 8 (1) of ORSP Rules, 1998.
- i) This benefit is subject to review on subsequent general revision of pay scales.

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

***MATTER RELATING TO  
O.R.S.P RULES***

**FINANCE DEPARTMENT**

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No. 24945 /F.,  
CS-I-38/07

**RESOLUTION**

Bhubaneswar, the 14<sup>th</sup> May, 2008.

Sub: ***Revision of Scale of pay of Junior Engineers under Second Stage TBAs on completion of 25 years of service in their respective original posts / grade under ORSP Rules, 1998.***

The scale of pay of Junior Engineers under second stage TBAs on completion of 25 years of service in a post / grade was revised to Rs.6500-200-9900/- as indicated in Col.(6) of the Second Schedule against the existing scale in Col.(3) and Col.(5) and corresponding revised scale of pay in Col.(4) under Rule 8(1) of ORSP Rules, 1998.

After considering the demands of the Orissa Diploma Engineers' Service Association, Government, in pursuance of Rule 14 of the ORSP Rules, 1998 have been pleased to decide that, second stage TBAs of the Junior Engineers shall be revised from Rs.6500-200-9900/- to Rs.6500-200-10500/-.

The pay of the Junior Engineers who have already availed Second Stage Time Bound Advancement Scale of Pay of Rs. 6500-200-9900/- prior to issue of this resolution shall be fixed in the scale of pay of Rs. 6500-200-10,500/- so revised under rule 74 (d) of the Orissa Service Code.

This above order shall take effect from the date of issue of the Resolution.

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

**FINANCE DEPARTMENT**

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**Memo No. 32986 (255) /F., dt. 07.07.08**  
**C.S.-I (P) – 11/08**

**To**

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

**Sub:- Adoption of uniform scale of monthly remuneration for contractual employees.**

The State Government have adopted Contractual mode of engagement of personnel in different Government establishments with payment of fixed sum as consolidated remuneration per month due to administrative exigencies after abolition of regular base level vacant posts. The policy of the Government in this regard has been laid down in Finance Department Circular No.Bt.V-47/2004-55764/F., dt.31.12.2004.

In the mean while Government have extended the maternity benefit to female contractual employees and T.A. / D.A. to contractual personnel vide Finance Department Memo No.39847 dt.01.10.2007 & 25485/F., dt.17.05.2008 respectively for performance of official tour on account of administrative necessity.

It has now come to the notice of Government that some Administrative Departments are not adhering to uniform scale of monthly remuneration for contractual employees engaged by them resulting discrimination, disparity and discontentment among such employees. To do away with such practice and with a view to follow uniform norm of consolidated remuneration for contractual employees government, after careful consideration, have been pleased to decide that the consolidated salary / remuneration for such employees shall be the sum equivalent to the minimum of the pay scale admissible to the regular post against which such contractual engagement has been made on abolition of said regular post with some exceptions in some posts where a particular sum has been specifically agreed to by the Finance Department as consolidated remuneration due to some compelling administrative reasons. For example if a post of Junior Assistant is to be filled up on contractual and consolidated salary / remuneration, the consolidated salary / remuneration would be

Rs.3050/- without any allowance i.e. the minimum of basic pay of the prescribed scale of Rs.3050-4590 meant for Junior Assistant in regular establishment.

This principle shall be strictly & uniformly followed and any deviation to the above principle may be rectified immediately.

This shall come into force with immediate effect.

**Sd/- A.K.Tripathy**  
**Chief Secretary, Orissa**

**No. CS-I (P) 15/2008 – 41279/F.,  
FINANCE DEPARTMENT**

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**RESOLUTION**

Bhubaneswar, the 09.09.2008

Sub : Constitution of Fitment Committee.

The State Government have decided to set up a Fitment Committee consisting of the following :-

- |    |   |              |
|----|---|--------------|
| 1. | Dr. Rabinarayan Bohidar, IAS<br>Development Commissioner-cum-<br>Additional Chief Secretary and<br>Secretary to Government, Planning and<br>Co-ordination Department. | ... Chairman |
| 2. | Shri Tarun Kanti Mishra, IAS<br>Principal Secretary to Government,<br>Home Department.  | ... Member   |
| 3. | Shri Aurobindo Behera, IAS<br>Principal Secretary to Government,<br>Water Resources Department  | ... Member   |
| 4. | Shri Upendra Prasad Singh, IAS<br>Commissioner-cum-Secretary to Government<br>Agriculture Department.   | ... Member   |
| 5. | Shri Durga Prasad Das, IAS<br>Special Secretary to Government,<br>Finance Department.   | ... Member   |
| 6. | Shri Krishna Chandra Mishra,<br>Additional Secretary to Governmnt   | ... Convenor |

2. The terms of reference of the Fitment Committee will be as follows :-

- (i) To recommend revision in the pay scale of the State Government employees keeping in view the revised pay scale of the Central Government employees.
- (ii) To suggest modalities and procedure of fitment of the existing grades in the revised scale of pay recommended.
- (iii) To examine anomalies in the existing pay scale of the State Government employees that may be referred to the Committee by the State Government and to make appropriate recommendation for its rationalization.

- (iv) To review the scale of other allowances, relatable to pay, available to the employees of the State Government and make necessary recommendation for revision of these allowances.
- (v) To examine and make recommendation on any other matter that may be referred to the Committee from time to time.

3. The Committee will devise its own procedure for conduct of its business. It may call for such information and take such evidence as may be considered necessary. Departments of Government and offices subordinate to them shall furnish such information documents and assistance as may be required by the Committee.

4. The Committee shall submit its recommendations within a period of three months from the date of this order.

**ORDER** :- Ordered that the Resolution be published in an extraordinary issue of the Orissa Gazette and copies forwarded to All Departments of Government/Heads of Departments/ Accountant General (Audit/Accounts), Orissa, Bhubaneswar/Deputy Accountant General, Orissa, Puri.

BY ORDER OF THE GOVERNOR

**Sd/- R.N.Senapati**  
**PRINCIPAL SECRETARY TO GOVERNMENT**



No. 54080 /F.  
PCC-51/2008

**FINANCE DEPARTMENT**

**RESOLUTION**

**Bhubaneswar, the 16th December, 2008**

***Sub : Revised Scales of Pay, 2008.***

On the basis of the recommendation of 6th Central Pay Commission, Government of India in the Ministry of Finance (Department of Expenditure) vide Notification No.G.S.R.622(E) dated the 29th August, 2008 have revised the pay scale of Central Government employees w.e.f. 01.01.2006. Consequent upon revision of the pay scale of the Central Government employees, the State Govt. constituted a Fitment Committee in FD Resolution No.CS-I(P)-15/2008-41279/F., dated the 9th September, 2008 to recommend revision in the pay scale of the State Government employees, to suggest modalities and procedure of fitment of the existing grades in the revised scale of pay, to examine anomalies in the existing pay scale and to review the scale of other allowances and relatable pay. The said Committee submitted its recommendation to Government on 03.12.2008.

2. Having regard to the recommendation of the Fitment Committee, demands of various service associations and after careful consideration of all aspects of related issues including the scales of pay prevalent in the Central Government, the State Government have been pleased to revise the pay structure of the State Government employees as indicated in ***Annexure-I.***

These revised pay structure shall apply to all persons in whole-time employment in Government except the following –

- (a) Persons engaged by Government on contract basis except when the contract provides otherwise.
- (b) Persons reemployed in Government service after retirement.
- (c) Persons paid out of contingency.
- (d) Persons paid otherwise than on a monthly basis including those paid only on piece rate basis.
- (e) Persons not drawing pay in regular scale of pay for whom no revised scales of pay are prescribed.
- (f) Judicial Officers of the Sub-ordinate Judiciary Service in the State of Orissa who are availing the revised scale of pay as

per F.D. Resolution No.23598/F, dt.03.06.2003 on the basis of the recommendation of Justice Shetty Commission.

- (g) Employees governed by the Orissa Revised Scales of Pay (for College Teachers) Rules, 1978, the Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 1982, the Orissa Revised Scales of Pay (For College Teachers) Rules, 1989, the Orissa Revised scale of Pay (for Medical College Teachers) Rules, 1989 and the Orissa Superior Judicial Service (Senior Branch) Rules, 1963.

Employees governed by Orissa Revised Scale of Pay (for College Teachers) Rules 2001, the Orissa Revised Scale of Pay (for Medical College Teachers) Rules, 2001, the Orissa Revised scales of Pay (for Engineering College Teachers) Rules, 2001.

- (h) Persons not in whole time employment under Government of Orissa.
- (i) Any other category of persons to be excluded from the operations of provisions of revised pay Rules to be framed separately.

### **3. Date of effect of revised pay structure :**

The revised pay structure shall be effective from 1st January, 2006.

### **4. Fitment Principle**

(i) The pay in the pay band/pay scale will be determined by multiplying the existing basic pay **without special pay** as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figures to the next multiple of 10. Grade pay corresponding to the pay band will then be added to be shown distinctly.

(ii) If the minimum of the revised pay band/pay Scale is more than the amount arrived at as per the above fitment principle, the pay shall be fixed at the minimum of revised pay band/pay scale with corresponding Grade Pay.

### **5. Exercise of option**

All employees shall be deemed to have come over to the revised scales of pay with effect from 1st January, 2006 except where the Government servants have opted for a date after 01.01.2006 under the provisions of Revised Scales of Pay Rules. However, exercise of options shall be limited to the date of increment in the existing scale falling due within a period of one year, i.e. from 01.01.2006 to 31.12.2006.

No option shall however be exercised in case of direct recruits appointed on or after the date of implementation of the Revised scale of pay Rules. **Option once exercised shall be final.**

## **6. Rate of increment**

The rate of increment in the revised pay structure will be 3% of the sum of the revised basic pay and grade pay which will be rounded off to the next multiple of 10. The amount of increment will be added to the pay in the pay band.

## **7. Date of increment**

The date of next increment shall be 12 months after the sanction of last increment. Where the pay is fixed at the minimum in the revised pay scale, the date of next increment shall be the anniversary of the date of coming over to the revised scale of pay.

## **8. Fixation of pay on promotion on or after 01.01.2006**

In case of promotion from one scale of pay to another in the revised pay structure, one increment equal to 3% of the sum of the pay and the corresponding grade pay will be computed and rounded off to next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotion post will thereafter be granted in addition to this pay in the pay band. In case where promotion involves changes in the pay band the same methodology will also be followed. However, if the pay in the pay band after adding increment is less than the minimum of the higher pay band to which promotion is taking place, pay in the pay band shall be stepped up to such minimum.

## **9. Option to avail promotional pay**

In case of an employee who has been promoted on or after 01.01.2006 his/her pay is to be re-fixed in the promotional pay band retrospectively. However, consequent upon his promotion he/she may join the promotional post but may opt to avail promotional pay in a later date i.e. after sanction of increment in the lower scale, his/her pay in the later date will be fixed in the promotional scale of pay after sanction of one increment in the lower scale and fixation of pay in the promotional post in the manner prescribed. In the eventuality of joining in the promotional post earlier and availing the promotional pay in a later date, he/she will continue to get the scale of pay in the lower post from the date of joining in the promotional post along-with the grade pay prescribed for higher post till his/her pay is re-fixed in the promotional post. The option shall be exercised within one month from the publication of the revised pay rules, otherwise he/she will be deemed to

come over the promotional scale in the revised scale from the date of joining in the promotional post.

#### **10. Stepping up benefit**

In case, a senior Government servant is drawing more pay than his junior immediately before 1st day of January 2006, in the same grade and the senior's pay gets fixed at a stage lower than that of his junior then his pay can be stepped up to the stage of his junior and increment will accrue one year after that date. Such stepping up benefit can be available to an employee only once.

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

This will be applicable to all the State Government employees upto Group-A w.e.f. 01.01.2006 in three stages i.e. 1st ACP on completion of 15 years, 2nd ACP after 25 years and 3rd ACP after 30 years of service, if they continue in one post/grade. The benefit of ACP will be given only after screening of each and every case by the Screening Committee to be constituted by the controlling Departments and all norms of promotion shall be taken into consideration for allowing ACP in different stages. The financial benefit to the extent of 3% of the basic pay plus grade pay will be added on availing ACP in different stages and next increment will accrue one year after. If the Government employee has already availed both 1st and 2nd stage of Time Bound Advancement (TBA) scale under earlier revised pay rules, he/she will not be again entitled to the ACP in the revised pay. However, the 3rd ACP after completion of 30 years of service shall be applicable as stated above.

#### **12. Pay fixation formula**

Pay in the revised pay scale is to be fixed on the basis of the basic pay including stagnation increment but does not include any type of pay like special pay as on 01.01.2006 or the date from which revised scale of pay is opted for by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figures to the next multiple of 10. Further, the corresponding Grade Pay to the corresponding revised scale of pay shall be added and this will be the pay in the running pay band.

- i) Fixation of pay in the revised pay structure of the employees appointed as fresh recruits on or after 01.01.2006 will be the entry level pay in the Pay Band at which the pay of direct recruits to a particular post carrying a specific Grade Pay will be fixed on or after 01.01.2006.

- ii) If the minimum of revised Pay Band/ Pay scale is more than the amount arrived at as per the above, pay shall be fixed at the minimum of revised Pay Band/Pay Scale.
- iii) The emoluments thus arrived at in the above manner is to be fitted in the corresponding revised Pay Band/ Pay Scale. If the emoluments as on 01.01.2006 or on the date of coming over to the revised scale is equal to the stage of revised scale, the pay is to be fixed at that stage.
- iv) In case where an employee reaches the maximum of his Pay Band shall be placed in the next Higher Pay Band after one year of reaching such maximum. At the time of placement in the higher Pay Band, benefit of one increment will be provided. Thereafter he will continue to move in the higher Pay Band till his pay in the Pay Band reaches the maximum of PB-4 after which no further increment will be granted.
- v) Where a Government servant is in receipt of personal pay on the 1st day of January, 2006 which together with his existing emoluments exceeds the revised emoluments, then the difference representing the excess shall be allowed to such Government servant as personal pay to be adjusted in future increases in pay.
- vi) While determining the basic pay as on 01.01.2006, the adhoc increment granted for the sake of personal pay on account of stagnation at the maximum of the pre-revised scale will be reckoned to determine the emoluments in the revised Pay Band and Pay Scale. Where the normal date of increment in the prerevised scale of pay falls on 01.01.2006, the pay in the running Pay Bands and Grade Pay shall be fixed on the basis of pay admissible in the existing pay scale on 01.01.2006 including increment.

### **13. Stagnation increment**

Stagnation increment in the revised pay scales would be admissible to all category of employees in the revised scale of pay 2008, at the rate of 3% in the revised pay scale at interval of 2 years after reaching the maximum of the pay band. Three such increments shall be allowed to be treated as personal pay. Employees against whom disciplinary cases are pending will, however, have to await the result of this disciplinary case before being considered for grant of this benefit.

#### 14. Dearness allowances

Consequent upon revision of pay scale as per the revised pay structure w.e.f. 01.01.2006, the Dearness Allowance shall be regulated in the manner by the same principle as adopted by Government of India for their employees and the rate of dearness allowance will be as mentioned below.

<u>Date from which payable</u>	<u>Rate of D.A. per mensem</u>
01.01.2006	No. D.A.
01.07.2006	2% of Basic Pay Plus Grade Pay (but does not include Special Pay)
01.01.2007	6% of Basic Pay Plus Grade Pay (but does not include Special Pay)
01.07.2007	9% of Basic Pay Plus Grade Pay (but does not include Special Pay)
01.01.2008	12% of Basic Pay Plus Grade Pay (but does not include Special Pay)
01.07.2008	16% of Basic Pay Plus Grade Pay (but does not include Special Pay)

The D.A. and D.P. already sanctioned within the period 01.01.2006 vide F.D. Office Memorandum No.12220/F dt.19.03.2007, 26150/F dt.11.06.2007, 40878/F dt.09.10.2007, 21378/F dt.19.04.2008 & 30111/F dt.19.06.2008 and drawn within the said period will be adjusted while drawing the revised pay and Dearness Allowance issue of this Notification implementing the Revised Pay Scale will be adjusted while drawing salary in the revised scale of grade pay, and the revised rate of D.A.

#### 15. House Rent Allowance

House rent allowance in the revised scale of pay would be as under-

- (j) For Bhubaneswar (Urban Area) and Cuttack (Urban Area) the House Rent Allowance will be 20%.
- (ii) For Rourkela, Berhampur, Sambalpur, Puri, Baragah, Brajarajnagar, Bhadrak, Balasore, Bolangir, Bhawanipatna, Barbil, Baripada, Dhenkanal, Jeypore, Jharsuguda, Jatni, Keonjhar, Paradip, Rayagada and Sunabeda (Urban Areas) House Rent Allowance will be 10%.
- (iii) For other areas of the State, the House Rent Allowance will be 5%. The revised rate of house rent allowance as mentioned above shall be payable in the revised scale of pay from 01.12.2008. The existing rate of house rent allowance would,

however, continue to be paid as admissible in the existing scale of pay until one drawn the revised scale of pay w.e.f. 01.12.2008.

## **16. Pension**

### **(a) Pre-2006 Pensioners & Family Pensioners :**

- i) The revised and consolidated pension and family pension for Pre- 2006 Pensioners will be the basic pension as on 01.01.2006 multiplied by a factor of 1.86 + 40% on basic pension and family pension. If the pension and family pension comes to less than Rs.3500/- per month as per above calculation, the same will be stepped up to Rs.3500/- and additional pension if any admissible to the pensioners will be merged with the minimum pension raising to Rs.3500/-.
- ii) Over and above the consolidated minimum pension as indicated in (i) above, additional pension will be admissible to the pensioners with effect from 01.12.2008 as under :

80 – 85 years	20%
85 – 90 years	30%
90 – 95 years	40%
95 – 100 years	50%
100 years & more	100%

### **(b) Post-2006 Pensioners**

The consolidated pension and family pension will be 50% and 30% respectively on the basic pay drawn on the date of retirement corresponding to the prescribed period of service. However the minimum pension will be Rs.3500/- per month and additional pension, if any admissible to the employees will be merged with the pension.

**(c)** On pension and family pension, the additional pension of 20%, 30%, 40%, 50% and 100% will be admissible to Post-2006 pensioners in the age group of 80-85 years, 85-90 years, 90-95 years and 100 & above years respectively with effect from 01.12.2008 over and above the minimum pension.

**(d)** The revised consolidated pension and family pension will be drawn from 01.12.2008 and 40% of the arrears will be paid in 2008-09 and the balance 60% in 2009-10. Over and above the pension and additional pension to the both Pre and Post-2006 pensioners and family pensioners, dearness relief will also be admissible on the following rate.

01.01.2006	Nil
01.07.2006	2%
01.01.2007	6%
01.07.2007	9%
01.01.2008	12%
01.07.2008	16%

Pension and family pension so drawn within the period 01.01.2006 onwards on Pre-revised rate will be adjusted while drawing the pension and family pension in the revised rate with dearness relief and the commuted pension will be deducted while drawing the monthly pension in the revised rate.

### **17. Commutation of pension**

The commuted value of pension will be 40% instead of 1/3rd. restorable after 15 years and this will be applicable from the prospective date for which separate orders will be issued.

### **18. Qualifying Service**

The maximum qualifying service for pension is reduced from 33 years to 25 years and this will have prospective effect for which separate orders will be issued.

### **19. Gratuity**

The maximum DCRG amount has been enhanced to Rs.7.5 lakhs from Rs.2.5 lakhs existing and this will have prospective effect.

20. If a Government servant dies in harness the family pension will be 50% of the last pay drawn relating to maximum qualifying service now revised. This will have a prospective effect.

21. The current salary / pension and family pension in the revised scale will be given with effect from 01.12.2008 and 40% of the arrears will be given in the year 2008-09 and balance 60% of the arrear salary will be paid in 2009-10 of which half of such arrear salary will be credited to the respective GPF account of the employees. However, the Government servants retired or retiring on 31.03.2009 will get the entire arrear salary in one instalment.

22. The revised scale will also be applicable to the Work-charged employees with effect from 01.01.2006 with the same condition for payment of arrears and current as prescribed for regular Government servants.

23. The revised scale will also be applicable to the Urban Local Bodies employees with effect from 01.01.2006 provided the respective Urban Local Bodies are able to meet the additional financial burden from their own source.

24. The revised scale will also be applicable to the Aided Educational Institutions having approved regular post and regular scale of pay with effect from 01.01.2006 and the respective Administrative Department will issue orders accordingly with the concurrence of Finance Department to that effect.



25. The detailed guidelines on sanction of D.A., H.R.A., pension and the mode of payment of arrears and current dues and all other related matters will be issued by Finance Department separately in due course.

26. Finance Department will frame detailed rules laying down the procedures of fixation of pay in the revised scales of pay.

27. The Government have approved setting up of a Committee under the Chairmanship of Development Commissioner-*cum*-Additional Chief Secretary with Principal Secretary, Finance and Secretary, Home Department as Members to look into any anomaly/anomalies which may come up before Government after introduction of Revised Pay Rules. The Committee may co-opt any Member from other Departments, if considered necessary.

ORDER— Ordered that this Resolution be published in an extraordinary issue of the *Orissa Gazette* and copies forwarded to all Departments of Government/Heads of Department/Accountant General (Audit)/Accountant-General (A. & E.), Orissa, Bhubaneswar/Deputy Accountant-General, Orissa, Puri.

By Order of the Governor

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

**ANNEXURE I****EXISTING SCALE OF PAY UNDER O.R.S.P. RULES, 1998 & CORRESPONDING  
REVISED SCALE OF PAY, 2008 IN PAY BAND WITH GRADE PAY**

(In Rs.)					
Sl. No.	Existing scale of pay under O.R.S.P. Rules, 1998	Post/ Grade	Name of Pay Band/ Scale	Revised Scale of Pay	Revised Grade Pay
(1)	(2)	(3)	(4)	(5)	(6)
1.	2550-55-2660-60-3200	S-1	-1s	4440-7440	1300
2.	2610-60-3150-65-3540	S-2	-1s	4440-7440	1400
3.	2650-65-3300-70-4000	S-3	-1s	4440-7440	1650
4.	2750-70-3800-75-4400	S-4	PB-1	5200-20200	1800
5.	3050-75-3950-80-4590	S-5	PB-1	5200-20200	1900
6.	3200-85-4900	S-6	PB-1	5200-20200	2000
7.	<b>3600-100-5600</b>	S-6A	PB-1	5200-20200	2200
8.	4000-100-6000	S-7	PB-1	5200-20200	2400
9.	4500-125-7000	S-8	PB-1	5200-20200	2800
10.	<b>4750-125-7500</b>	S-8A	PB-2	9300-34800	4200
11.	5000-150-8000	S-9	PB-2	9300-34800	4200
12.	<b>5300-150-8300</b>	S-9A	PB-2	9300-34800	4200
13.	5500-175-9000	S-10	PB-2	9300-34800	4200
14.	<b>5900-200-9700</b>	S-10A	PB-2	9300-34800	4200
15.	<b>5700-200-9900</b>	S-10B	PB-2	9300-34800	4200
16.	6500-200-9900	S-11	PB-2	9300-34800	4200
17.	6500-200-10500	S-12	PB-2	9300-34800	4600
18.	7300-200-10500	S-13	PB-2	9300-34800	4600
19.	7300-200-10900	S-14	PB-2	9300-34800	4600
20.	8000-275-13500	S-15	PB-2	9300-34800	5400
21.	8000-275-13500	S-15A	PB-3	15600-39100	5400
	Group-A Entry				
22.	<b>9350-325.14550</b>	S-16	PB-3	15600-39100	6600
23.	10000-325-15200	S-17	PB-3	15600-39100	6600
24.	10650-325-15850	S-17A	PB-3	15600-39100	6600
25.	12000-375-16500	S-18	PB-3	15600-39100	7600
26.	14300-400-18300	S-19	PB-4	37400-67000	8700
27.	<b>15100-400-19500</b>	S-20	PB-4	37400-67000	8800
28.	<b>16400-450-20450</b>	S-21	PB-4	37400-67000	9000

**FINANCE DEPARTMENT****NOTIFICATION****The 24th December, 2008**

**S.R.O.No. 638/2008** —In exercise of the powers conferred by the proviso to article 309 of the constitution of India, the Governor of Orissa is pleased to make the following rules, namely : —

**1. Short title and commencement**

- (1) These rules may be called the Orissa Revised Scales of Pay Rules, 2008.
- (2) They shall be deemed to have come into force on the 1st day of January, 2006.

**2. Application**

- (1) Save as otherwise provided by or under these rules, these rules shall apply to all persons in whole time employment of Government.
- (2) These rules shall not apply to —
  - (i) persons engaged by Government on contract basis except when the contract provides otherwise;
  - (ii) persons re-employed in Government service after retirement;
  - (iii) persons paid out of contingencies;
  - (iv) persons paid otherwise than on a monthly basis including those paid only on piece-rate basis;
  - (v) persons not drawing pay in regular scales of pay for whom no revised scales of pay are prescribed;
  - (vi) employees borne in the “Work-charged Establishment” as defined in the Resolution of Government in the erstwhile Political and Services Department No.9488 dated the 18<sup>th</sup> June 1974;
  - (vii) employees governed by the Orissa Revised Scales of Pay (for College Teachers) Rules, 1978, the Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 1982, the Orissa Revised Scales of Pay (for College Teachers) Rules, 1989, the Orissa Revised

Scales of Pay (for Medical College Teachers) Rules, 1989, the Orissa Revised Scales of pay (for College Teachers) Rules, 2001, the Orissa Revised Scales of Pay (for Medical College Teachers) Rules, 2001, the Orissa Revised Scales of Pay (for Engineering College Teachers) Rules, 2001, the Orissa Superior Judicial Service Rules, 1963, the Orissa Judicial Service Rules, 1994, the Orissa Superior Judicial Service and Orissa Judicial Service Rules, 2007 read with Finance Department Resolution No.23598/F dated 3.06.2003 revising the scales of pay for the Judicial Officer of the subordinate Judiciary service in the State of Orissa as per the recommendations of Justice Shetty Commission;

- (viii) persons not in whole time employment under Government of Orissa;
- (ix) any other Class or category of persons whom the Governor may by order specifically exclude from the operation of all or any of the provisions contained in these rules.

**3. Definitions** - In these rules, unless the context otherwise requires, —

- (1) (i) “existing basic pay” means pay drawn in the prescribed existing scale of pay, including stagnation increment(s), personal pay granted due to fixation of pay under sub-rule(d) of rule 74 of the Orissa Service Code including the cases where reduceable personal pay has been granted to protect the total emoluments on account of loss of special pay, advance increments granted, if any but does not include any other type of pay like “special pay”, etc.;
- (ii) “existing scale” in relation to a Government servant means the present scale applicable to the post held by the Government servant (or, as the case may be, any personal scale of pay applicable to him/her) as on the 1st day of January, 2006 in a substantive or temporary capacity:

Provided that in the case of government servant who, on the 1st day of January 2006 was on deputation, leave, foreign service or training or who would have on that date continued in one or more lower posts but for his

officiating in a higher post, "existing scale" means the scale of pay applicable to the post which he would have held but for his being on such deputation, leave, foreign service or training as the case may be, but for his officiating in a higher post;

(2) (i) "existing emoluments" means the sum of (i) existing basic pay, (ii) dearness pay appropriate to the basic pay and (iii) dearness allowance appropriate to the basic pay + dearness pay at Index average 536(1982=100);

(ii) "present scale" in relation to any post/grade specified in Column 2 of the First Schedule means the scale of pay specified against that post in column 5 thereof;

(iii) "pay in the pay band" means pay drawn in the running pay bands specified in column 5 of the First Schedule;

(iv) "grade pay" is the fixed amount corresponding to the pre-revised pay scales /posts as specified in column 6 of the First Schedule;

(v) "revised pay structure" in relation to any post specified in column 3 of the First Schedule means the pay band and grade pay specified against that post or the pay scale specified in column 5 and 6 thereof, unless a different revised pay band and grade pay or pay scale is notified separately for that post;

(vi) "basic pay" in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable grade pay but does not include any other type of pay like special pay, etc.;

(vii) "revised emoluments" means the pay in the pay band plus grade pay of a Government servant in the revised pay structure;

(viii) "Schedule" means schedule annexed to these rules;

(3) "Finance Department" means the Finance Department of the Government;

(4) "Government" means the Government of Orissa;

(5) "Pay" means the pay as defined in clause (i) of sub-rule(a) of rule 33 of the Orissa Service Code in the existing scale and shall include –

- (i) adhoc increment granted in the shape of personal pay on account of stagnation at the maximum of the existing scale;
- (ii) Personal pay granted due to fixation of pay under sub rule (d) of rule 74 of the Orissa Service Code, including the case where reduceable personal pay has been granted to protect the total emoluments on account of loss of special pay;
- (iii) advance increment (s) granted, if any;

**NOTE** – A list of existing scale of pay and their corresponding Pay band/revised pay structure is appended to the First Schedule to these rules.

4. **Scale of Pay** - The revised pay structure with the pay band, pay scale and grade pay as applicable, corresponding to the existing scale of every post/grade specified in Column (2) of the First Schedule shall be as specified against it in Column (5) and (6) thereof.

5. **Drawal of pay in the revised pay structure** - Save as otherwise provided in these rules, a Government servant shall draw pay in the corresponding pay in pay band with grade pay in revised pay structure applicable to the post to which he is appointed :

Provided that a Government servant may elect to continue to draw his pay in the existing scale until the date on which he earns his next increment in the existing scale falling due within a period of one year from the date of enforcement of these rules or until he vacates his post or ceases to draw the pay in that scale :

Provided further that in case where a Government servant has been placed in a higher pay scale between 01.01.2006 and the date of notification of these rules on account of promotion and upgradation of pay scale, the Government servant may elect to switch over to the revised pay structure from the date of such promotion and upgradation;

**Explanation (1)** - The option to retain the existing scale under the provisos to this rule shall be admissible only in respect of one existing scale.

**Explanation (2)** - The aforesaid option shall not be admissible to any person appointed to a post on or after the 1st day of January 2006, whether for the first time in Government service or by transfer from another post and he shall be allowed pay only in the revised pay structure.

**Explanation (3)** - Where a Government servant exercises the option under the provisos to this rule to retain the existing scale in respect of a post held by him in an officiating capacity on a regular basis for the purpose of regulation of pay in that scale under any rule or order applicable to that post, his substantive pay shall be substantive pay which he would have drawn had he retained the existing scale in respect of the permanent post on which he holds a lien or would have held a lien had his lien not been suspended or the pay of the officiating post which has acquired the character of substantive pay in accordance with any order for the time being in force, whichever is higher.

#### **6. *Exercise of option –***

(1) The option under the provisos to rule 5 shall be exercised in writing in the Form as in the Second Schedule so as to reach the authority mentioned in sub rule (2) within three months of the date of publication of these rules or where an existing scale has been revised by any order made subsequent to that date, within 3 months of the date of such order :

Provided that –

- (i) In case of a Government servant who is on the date of such publication or, as the case may be, date of such order, on leave or deputation or foreign service or active service, the said option shall be exercised in writing so as to reach the said authority within three months of the date of his taking charge of his post and or within three months from the date of publication of this Rule to the Administrative Department or Heads of Department or Head of Office;
- (ii) Where a Government servant is under suspension on the 1<sup>st</sup> day of January 2006, the option may be exercised within three months of the date of his return to his duty if that date is later than the date prescribed in this sub-rule;

(2) The option shall be intimated by the Government servant to his Head of Office.

(3) If the intimation regarding option is not received within the time mentioned in sub-rule(1), the Government servant shall be deemed to have elected to be governed by the revised pay structure with effect on and from the 1st day of January, 2006.

(4) The option once exercised shall be final.

**Note -1** Persons whose services were terminated on or after the 1<sup>st</sup> January, 2006 and who could not exercise the option within the prescribed time limit, on account of discharge on the expiry of the sanctioned posts, resignation, dismissal or removal on disciplinary grounds are entitled to the benefits of this rule.

**Note - 2** Persons who have died on or after the 1st day of January, 2006 and could not exercise the option within the prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2006.

**Note - 3** Persons who were on earned leave or any other leave on 1.1.2006 which entitled them to leave salary will be allowed the benefits of this rule.

**7. *Fixation of initial pay in the revised pay structure*** - The initial pay of a Government servant who elects, or is deemed to have elected under sub-rule(3) of rule 6 to be governed by the revised pay structure on and from the 1st day of January, 2006 shall, unless in any case the Governor by special order otherwise directs, be fixed separately in respect of his substantive pay in the permanent post on which he holds a lien or would have held a lien if it had not been suspended, and in respect of his pay in the officiating post held by him in the following manner, namely : —

In the case of all employees —

- (i) the pay in the pay band/pay scale will be determined by multiplying the existing basic pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10;



- (ii) If the minimum of the revised pay band/pay scale is more than the amount arrived as per (i) above, the pay shall be fixed at the minimum of the revised pay band/pay scale;
- (iii) The pay in the pay band will be determined in the above manner. In addition to the pay in the pay band, grade pay corresponding to the existing scale will be payable.

**Note -1** Where the existing emoluments exceed the revised emoluments in the cases of any Government servant, the difference shall be allowed as personal pay to be absorbed in future increases in pay.

**Note- 2** Where in the fixation of pay under sub-rule (1) the pay of a Government servant who in the existing scale was drawing immediately before 1st day of January, 2006 more pay than another Government servant junior to him in the same grade in the cadre he belongs gets fixed in the revised pay band at a stage lower than that of such junior, his pay shall be stepped up to the same stage in the revised pay band as that of the junior.

**Note- 3** Where a Government servant is in receipt of personal pay on the 1st day of January, 2006, which together with his existing emoluments exceeds the revised emoluments, then, the difference representing such excess shall be allowed to such Government servant as personal pay to be absorbed in future increases in pay.

**Note- 4** In case where a senior Government servant promoted to higher post before the 1st day of January, 2006 draws less pay in the revised pay structure than his junior who is promoted to the higher post on or after the 1<sup>st</sup> day of January, 2006, the pay in the Pay band of the senior Government servant should be stepped up to an amount equal to the pay in the pay band as fixed for his junior in that higher post. This stepping up should be done with effect from the date of promotion of the junior Government servant subject to the fulfillment of the following conditions, namely : —

- (i) Both the junior and senior Government servant should belong to the same cadre and the post in which they have been promoted should be identical in the same cadre.

- (ii) Pre-revised scale of pay and revised grade pay of the lower and higher post in which they are entitled to draw pay should be identical.
- (iii) The senior Government servant at the time of promotion should have been drawing equal pay or more pay than the junior.
- (iv) If in the lower post the junior officer was drawing more pay in the pre-revised scale than the senior by virtue of an advance increment granted to him, provision of this note need not be in vogue to step up the pay of the senior officer.

**Note-5** Fixation of pay in the revised scale shall be made in the form appended to these rules as Third Schedule.

**8. Fixation of pay in the revised pay structure of an employee appointed as fresh recruits on or after 01.01.2006** - Column (5) and (6) of the First Schedule of these rules indicate the entry level pay in the pay band under which the pay of direct recruits to a particular post carrying specific grade pay will be fixed on or after 01.01.2006. This will also be applicable in case of those recruited between 01.01.2006 and the date of issue of this notification. In such cases where the emoluments of the pre-revised pay scale i.e. basic pay in the prerevised pay scale plus Dearness Pay plus Dearness Allowance applicable on the date of joining exceeds the sum of the pay fixed in the revised pay structure and applicable dearness allowance thereon, the difference shall be allowed as personal pay to be absorbed in future increments in pay.

**9. Rate of increment in the revised pay structure** - The rate of increment in the revised pay structure shall be 3% of the sum of the pay in the pay band and grade pay applicable, which will be rounded off to the next multiple of 10. The amount of increment will be added to the existing pay in the pay band.

**10. Date of next increment in the revised pay structure-** The date of next increment shall be twelve months from the last increment sanctioned. In case where the pay is fixed at the minimum of revised scale of pay, the date of next increment shall be the anniversary of date of coming over to the revised scale of pay.

**11. Fixation of pay in the revised pay structure subsequent to the 1st day of January, 2006** - Where a Government servant continues

to draw his basic pay in the existing scale and is brought over to revised pay structure from the date later than the 1st day of January, 2006, his pay from the later date in the revised pay structure subject to the provisions of rule 5, shall be fixed in the manner as indicated in rule 7 taking the pre-revised basic pay as on that date.

**12. Fixation of pay on re-appointment after 1st day of January 2006 to a post held prior to that date** - A Government servant who had officiated in the post prior to the 1st day of January, 2006, but was not holding that post on that date and who on subsequent appointment to that post draws pay in the revised pay structure shall be allowed the benefit to the extent it would have been admissible had he been holding that post on the 1st day of January, 2006, and had elected the revised pay structure on and from that date.

**13. Fixation of pay on promotion on or after 01.01.2006** - In case of promotion from one grade pay to another in revised pay structure the fixation will be done as follows :-

(1) One increment equal to 3% of the sum of the pay in the pay band and the existing grade pay shall be computed and rounded off to the next multiple of 10. This will be added to the existing pay in the pay band. The grade pay corresponding to the promotional post will thereafter be granted in addition to the pay in the pay band. In case where the promotion involves change in the pay band also the same methodology would be followed. However if the pay in the pay band after adding the increment is less than the minimum of the basic pay band, to which promotion is taking place, the pay in the pay band shall be stepped up to such minimum.

(2) If the Government servant exercises option to fix his promotional pay not from the date of joining in the promotional post but from the later date with accrual of one increment in the lower scale and to refix his promotional pay in the appropriate higher scale, in such eventuality a Government servant in case of the later case will continue in the lower pay band with grade pay in the promotional post till the re-fixation of his promotional pay in the promotional pay band. Such option shall have to be exercised within a month from the date of joining in the promotional post in the prescribed format in the Fourth Schedule. Further in case of persons who have already been promoted and their pay is to be refixed in the promotional pay band retrospectively, they may exercise option to avail promotional benefit in the pay within one month as per the prescribed format in the Fourth Schedule from the date of publication of revised pay rules. Otherwise they will be

deemed to have come over to the promotional scale in the revised scale of pay from the date of joining in the promotional post.

**14. *Assured Career Progression (ACP)*** - All state Government employees up to Group A category can avail ACP in 3 stages i.e. first ACP on completion of 15 years, second after 25 years and third after 30 years of service in their original post or grade and such benefit of ACP will be given only after screening each and every case by a Screening Committee to be constituted by the Department. All the norms for promotion shall also be applicable for allowing ACP at different stages. The financial benefit to the extent of one increment for a sum of 3% on basic pay and grade pay will be added on availing different stages of ACP and next increment will accrue one year after.

**15. *Stagnation increment*** - After refixation of the pay in the pay band and revised pay scale the State Government employees may avail stagnation increment @ of 3% in the revised pay scale at an interval of 2 years after reaching the maximum of the pay band. Three such increments shall be allowed to be treated as personal pay. Employees against whom disciplinary cases are pending will, have to await the result of the disciplinary case for being considered for grant of this benefit.

**16. *Authority competent to fix the pay*** - The pay of a Government servant in pay band and revised scale shall be fixed by such authority and would be checked by such officer as may be specified in the instructions to be issued by the Finance Department, Government of Orissa.

**17. *Excess payment to be recovered*** - Where in the course of fixation of pay under these rules, any amount drawn or received as pay by any Government servant under any rule is found to be in excess of the amount payable to him under these rules, the excess amount so drawn or received shall be recoverable from such Government servant or from his recoverable pensionary benefits for which he shall submit an undertaking as specified in the Fifth Schedule.

**18. *Overriding effect of these rules*** - The provisions of the Orissa Service Code, the Orissa Revised Scales of Pay (for Non-Gazetted Officers) Rules, 1974, the Orissa Revised Scales of pay (for Gazetted Officers) Rules, 1974, the Orissa Revised Scales of pay Rules, 1981, the Orissa Revised Scales of Pay Rules, 1985, the Orissa Revised Scales of Pay Rules, 1989 and the Orissa Revised Scales of Pay Rules, 1998, shall not, save as otherwise provided in these rules, apply to cases

where pay is regulated under these rules , to the extent they are inconsistent with these rules.

**19. *Power to relax*** - Where the Finance Department is satisfied that the operation of all or any of the provisions of these rules cause/causes undue hardship in any particular case, they may, in the public interest, by order, dispense with or relax the requirements of all or any such provisions to such extent and subject to such conditions as may be deemed necessary for dealing with the case in a just and equitable manner.

**20. *Interpretation*** - If any question arises relating to the interpretation of any of the provisions of these rules, for removal of anomalies, omissions, difficulties, printing and clerical errors, all such matters shall be referred to the Government for clarification and decision.

**FIRST SCHEDULE****[See Rule-3]**

<b>EXISTING SCALE OF PAY UNDER ORSP RULES, 1998 &amp; CORRESPONDING REVISED SCALE OF PAY, 2008 IN PAY BAND WITH GRADE PAY</b>					
<b>(In Rs.)</b>					
<b>Sl. No.</b>	<b>Existing scale of pay under ORSP Rules, 1998</b>	<b>Post/ Grade</b>	<b>Name of Pay Band/ Scale</b>	<b>Revised Scale of Pay</b>	<b>Revised Grade Pay</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1.	2550-55-2660-60-3200	S-1	-1s	4440-7440	1300
2.	2610-60-3150-65-3540	S-2	-1s	4440-7440	1400
3.	2650-65-3300-70-4000	S-3	-1s	4440-7440	1650
4.	2750-70-3800-75-4400	S-4	PB-1	5200-20200	1800
5.	3050-75-3950-80-4590	S-5	PB-1	5200-20200	1900
6.	3200-85-4900	S-6	PB-1	5200-20200	2000
7.	<b>3600-100-5600</b>	S-6A	PB-1	5200-20200	2200
8.	4000-100-6000	S-7	PB-1	5200-20200	2400
9.	4500-125-7000	S-8	PB-1	5200-20200	2800
10.	<b>4750-125-7500</b>	S-8A	PB-2	9300-34800	4200
11.	5000-150-8000	S-9	PB-2	9300-34800	4200
12.	<b>5300-150-8300</b>	S-9A	PB-2	9300-34800	4200
13.	5500-175-9000	S-10	PB-2	9300-34800	4200
14.	<b>5900-200-9700</b>	S-10A	PB-2	9300-34800	4200
15.	<b>5700-200-9900</b>	S-10B	PB-2	9300-34800	4200
16.	6500-200-9900	S-11	PB-2	9300-34800	4200
17.	6500-200-10500	S-12	PB-2	9300-34800	4600
18.	7300-200-10500	S-13	PB-2	9300-34800	4600
19.	7300-200-10900	S-14	PB-2	9300-34800	4600
20.	8000-275-13500	S-15	PB-2	9300-34800	5400
21.	8000-275-13500	S-15A	PB-3	15600-39100	5400
	Group-A Entry				
22.	<b>9350-325.14550</b>	S-16	PB-3	15600-39100	6600
23.	10000-325-15200	S-17	PB-3	15600-39100	6600
24.	10650-325-15850	S-17A	PB-3	15600-39100	6600
25.	12000-375-16500	S-18	PB-3	15600-39100	7600
26.	14300-400-18300	S-19	PB-4	37400-67000	8700
27.	<b>15100-400-19500</b>	S-20	PB-4	37400-67000	8800
28.	<b>16400-450-20450</b>	S-21	PB-4	37400-67000	9000

## SECOND SCHEDULE

### Application Form for exercising option to come over to the Orissa Revised Scales of Pay Rule, 2008

[See Rule - 6(1)]

1(i) I \_\_\_\_\_ holding the post of \_\_\_\_\_ in the scale of \_\_\_\_\_ do hereby elect the revised pay structure with effect from the 1st day of January, 2006.

**OR**

(ii) I \_\_\_\_\_ hereby elect to continue on the existing scale of pay of my substantive/officiating post \_\_\_\_\_ until, date \_\_\_\_\_ (i.e. the date of my next increment).

2. The option hereby exercised is final and will not be modified at any subsequent date.

Date : \_\_\_\_\_

Signature : \_\_\_\_\_  
Designation : \_\_\_\_\_  
Office : \_\_\_\_\_

Signed before me \_\_\_\_\_  
Head of Office/Any other Gazetted Officer  
with designation received the above declaration.

Signature : \_\_\_\_\_  
Head of Office/Competent Authority  
(with seal)

Date : \_\_\_\_\_

***N.B. : Delete which is not applicable at Para-1***

### THIRD SCHEDULE

#### Form for Fixation of Pay under the Orissa Revised Scales of Pay Rules, 2008.

[See rule-7]

1. Name of the Employee :
2. Designation of the post in which pay is :  
to be fixed as on January 1, 2006.
3. Status (Substantive/Officiating) :
4. Name of the Head of the Office :  
**(Designation only)**
5. Existing Scale of Pay :
6. Revised pay band & grade pay :  
in the pay structure as per the  
Fitment Table attached at Annexure-I.
7. Date from which option exercised :  
to come over to the Revised Scale
8. Emoluments in the existing Scale  
of pay on the Date from which  
Revised Scale is opted :  
(a) Basic Pay (including R.P.P.) :  
(b) D.P. if any :  
(c) D.A. as on 01.01.2006 :  
(d) Total emoluments (a to c) :
9. Pay fixed in the Revised Scale of pay :  
(a) Pay in the revised pay band/scale :  
in which pay is to be fixed as per  
the fitment Table attached at  
Annexure-I  
(b) Grade pay to be applied correspon- :  
ding to the pay band as per  
Annexure-1



10. Stepped up pay with reference to the :  
 Revised pay of junior, if applicable  
 [Notes 2 & 4 of Rule 7(1) of ORSP  
 Rules, 2008]. Name and pay of the  
 Junior also to be indicated distinctly.
11. Revised pay with reference to the :  
 Substantive Pay in cases where the  
 pay fixed in the officiating post  
 is lower than the pay fixed in the  
 substantive post if applicable  
 [Sub Rule (1) of Rule 7]
12. Personal Pay, if any [Notes 1 and 3 :  
 of Sub Rule (1) of Rule 7].
13. Revised emoluments after fixation :  
 (a) Pay in the Revised Pay Band/ :  
 Pay Scale  
 (b) Grade Pay :  
 (c) Personal Pay, if admissible :
14. Date of next increment (Rule 10) :  
 and pay after grant of increment.

Date of Increment : **Pay after Increment**

<b>Pay in the Pay Band/Scale</b>	<b>Grade Pay (wherever applicable)</b>

15. Any other relevant information :

Date :

Office :

**Signature & Designation of  
Head of Office/Competent Authority**

**FOURTH SCHEDULE****FORM FOR EXERCISING OPTION ON THE EVENT OF FIXATION OF  
PAY ON PROMOTION TO NEXT HIGHER GRADE/POST.****[See Rule-13]**

I \_\_\_\_\_ holding the post of \_\_\_\_\_ in  
the pay scale of Rs. \_\_\_\_\_ and drawing pay of Rs. \_\_\_\_\_ do  
hereby elect to get my pay fixed in pay band \_\_\_\_\_ with  
grade pay \_\_\_\_\_ under the ORSP Rules, 2008 on \_\_\_\_\_ i.e.  
the date of my joining in the promotional post/ the date of accrual of my  
next increment .

2. The option hereby exercised is final and will not be modified at any  
subsequent date.

Signature \_\_\_\_\_

Designation \_\_\_\_\_

Office \_\_\_\_\_

Signed before me \_\_\_\_\_

Head of Office/ Any Gazetted Officer \_\_\_\_\_

**FIFTH SCHEDULE****UNDERTAKING****[See Rule – 17]**

I hereby undertake that any excess payment that may be found to have been made as a result of incorrect fixation of pay or any excess payment detected in the light of discrepancies noticed subsequently will be refunded by me to the Government either by adjustment against future payments due to me or otherwise.

Signature of the employee : \_\_\_\_\_

Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Date : \_\_\_\_\_

Place : \_\_\_\_\_

**[No.55244/F, PCC(F)-51/08(Pt.)]****By Order of the Governor****R. N. SENAPATI****Principal Secretary to Government**

**Annexure****Fitment Table**

Pre-revised scale (S-1)		Revised Pay Band +Grade Pay	
Rs.2550-55-2660-60-3200		1-S 4440-7440	1300
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
2550	4750	1300	6050
2605	4850	1300	6150
2660	4950	1300	6250
2720	5060	1300	6360
2780	5180	1300	6480
2840	5290	1300	6590
2900	5400	1300	6700
2960	5510	1300	6810
3020	5620	1300	6920
3080	5730	1300	7030
3140	5850	1300	7150
3200	5960	1300	7260
<b>3260</b>	<b>6070</b>	<b>1300</b>	<b>7370</b>
<b>3320</b>	<b>6180</b>	<b>1300</b>	<b>7480</b>
<b>3380</b>	<b>6290</b>	<b>1300</b>	<b>7590</b>

Pre-revised scale (S-2)		Revised Pay Band +Grade Pay	
Rs.2610-60-3150-65-3540		1-S 4440-7440	1400
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
2610	4860	1400	6260
2670	4970	1400	6370
2730	5080	1400	6480
2790	5190	1400	6590
2850	5310	1400	6710
2910	5420	1400	6820
2970	5530	1400	6930
3030	5640	1400	7040
3090	5750	1400	7150
3150	5860	1400	7260
3215	5980	1400	7380
3280	6110	1400	7510
3345	6230	1400	7630
3410	6350	1400	7750
3475	6470	1400	7870
3540	6590	1400	7990
<b>3605</b>	<b>6710</b>	<b>1400</b>	<b>8110</b>
<b>3670</b>	<b>6830</b>	<b>1400</b>	<b>8230</b>
<b>3735</b>	<b>6950</b>	<b>1400</b>	<b>8350</b>

Pre-revised scale (S-2A)		Revised Pay Band +Grade Pay	
Rs.2650-65-3300-70-4000		1-S 4440-7440	1650
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
2650	4930	1650	6580
2715	5050	1650	6700
2780	5180	1650	6830
2845	5300	1650	6950
2910	5420	1650	7070
2975	5540	1650	7190
3040	5660	1650	7310
3105	5780	1650	7430
3170	5900	1650	7550
3235	6020	1650	7670
3300	6140	1650	7790
3370	6270	1650	7920
3440	6400	1650	8050
3510	6530	1650	8180
3580	6660	1650	8310
3650	6790	1650	8440
3720	6920	1650	8570
3790	7050	1650	8700
3860	7180	1650	8830
3930	7310	1650	8960
4000	7440	1650	9090
<b>4070</b>	<b>7580</b>	<b>1650</b>	<b>9230</b>
<b>4140</b>	<b>7710</b>	<b>1650</b>	<b>9360</b>
<b>4210</b>	<b>7840</b>	<b>1650</b>	<b>9490</b>

Pre-revised scale (S-3)		Revised Pay Band +Grade Pay	
Rs.2750-70-3800-75-4400		PB-1 5200-20200	1800
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
2750	5200	1800	7000
2820	5250	1800	7050
2890	5380	1800	7180
2960	5510	1800	7310
3030	5640	1800	7440
3100	5770	1800	7570
3170	5900	1800	7700
3240	6030	1800	7830
3310	6160	1800	7960
3380	6290	1800	8090
3450	6420	1800	8220
3520	6550	1800	8350
3590	6680	1800	8480
3660	6810	1800	8610
3730	6940	1800	8740
3800	7070	1800	8870
3875	7210	1800	9010
3950	7350	1800	9150
4025	7490	1800	9290
4100	7630	1800	9430
4175	7770	1800	9570
4250	7910	1800	9710
4325	8050	1800	9850
4400	8190	1800	9990
<b>4475</b>	<b>8330</b>	<b>1800</b>	<b>10130</b>
<b>4550</b>	<b>8470</b>	<b>1800</b>	<b>10270</b>
<b>4625</b>	<b>8610</b>	<b>1800</b>	<b>10410</b>

Pre-revised scale (S-4)		Revised Pay Band +Grade Pay	
Rs.3050-75-3950-80-4590		PB-1 5200-20200	1900
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
3050	5680	1900	7580
3125	5820	1900	7720
3200	5860	1900	7860
3275	6100	1900	8000
3350	6240	1900	8140
3425	6380	1900	8280
3500	6510	1900	8410
3575	6650	1900	8550
3650	6790	1900	8690
3725	6930	1900	8830
3800	7070	1900	8970
3875	7210	1900	9110
3950	7350	1900	9250
4030	7500	1900	9400
4110	7650	1900	9550
4190	7800	1900	9700
4270	7950	1900	9850
4350	8100	1900	10000
4430	8240	1900	10140
4510	8390	1900	10290
4590	8540	1900	10440
<b>4670</b>	<b>8690</b>	<b>1900</b>	<b>10590</b>
<b>4750</b>	<b>8840</b>	<b>1900</b>	<b>10740</b>
<b>4830</b>	<b>8990</b>	<b>1900</b>	<b>10890</b>

Pre-revised scale (S-5)		Revised Pay Band +Grade Pay	
Rs.3200-85-4900		PB-1 5200-20200	2000
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
3200	5960	2000	7960
3285	6110	2000	8110
3370	6270	2000	8270
3455	6430	2000	8430
3540	6590	2000	8590
3625	6750	2000	8750
3710	6910	2000	8910
3795	7060	2000	9060
3880	7220	2000	9220
3965	7380	2000	9380
4050	7540	2000	9540
4135	7700	2000	9700
4220	7850	2000	9850
4305	8010	2000	10010
4390	8170	2000	10170
4475	8330	2000	10330
4560	8490	2000	10490
4645	8640	2000	10640
4730	8800	2000	10800
4815	8960	2000	10960
4900	9120	2000	11120
<b>4985</b>	<b>9280</b>	<b>2000</b>	<b>11280</b>
<b>5070</b>	<b>9440</b>	<b>2000</b>	<b>11440</b>
<b>5155</b>	<b>9590</b>	<b>2000</b>	<b>11590</b>



Pre-revised scale (S-6)		Revised Pay Band +Grade Pay	
Rs.3600-100-5600		PB-1 5200-20200	2200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
3600	6700	2200	8900
3700	6890	2200	9090
3800	7070	2200	9270
3900	7260	2200	9460
4000	7440	2200	9640
4100	7630	2200	9830
4200	7820	2200	10020
4300	8000	2200	10200
4400	8190	2200	10390
4500	8370	2200	10570
4600	8560	2200	10760
4700	8750	2200	10950
4800	8930	2200	11130
4900	9120	2200	11320
5000	9300	2200	11500
5100	9490	2200	11690
5200	9680	2200	11880
5300	9860	2200	12060
5400	10050	2200	12250
5500	10230	2200	12430
5600	10420	2200	12620
<b>5700</b>	<b>10610</b>	<b>2200</b>	<b>12810</b>
<b>5800</b>	<b>10790</b>	<b>2200</b>	<b>12990</b>
<b>5900</b>	<b>10980</b>	<b>2200</b>	<b>13180</b>

Pre-revised scale (S-7)		Revised Pay Band +Grade Pay	
Rs.4000-100-6000		PB-1 5200-20200	2400
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
4000	7440	2400	9840
4100	7630	2400	10030
4200	7820	2400	10220
4300	8000	2400	10400
4400	8190	2400	10590
4500	8370	2400	10770
4600	8560	2400	10960
4700	8750	2400	11150
4800	8930	2400	11330
4900	9120	2400	11520
5000	9300	2400	11700
5100	9490	2400	11890
5200	9680	2400	12080
5300	9860	2400	12260
5400	10050	2400	12450
5500	10230	2400	12630
5600	10420	2400	12820
5700	10610	2400	13010
5800	10790	2400	13190
5900	10980	2400	13380
6000	11160	2400	13560
<b>6100</b>	<b>11350</b>	<b>2400</b>	<b>13750</b>
<b>6200</b>	<b>11540</b>	<b>2400</b>	<b>13940</b>
<b>6300</b>	<b>11720</b>	<b>2400</b>	<b>14120</b>

Pre-revised scale (S-8)		Revised Pay Band +Grade Pay	
Rs.4500-125-7000		PB-1 5200-20200	2800
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
4500	8370	2800	11170
4625	8610	2800	11410
4750	8840	2800	11640
4875	9070	2800	11870
5000	9300	2800	12100
5125	9540	2800	12340
5250	9770	2800	12570
5375	10000	2800	12800
5500	10230	2800	13030
5625	10470	2800	13270
5750	10700	2800	13500
5875	10930	2800	13730
6000	11160	2800	13960
6125	11400	2800	14200
6250	11630	2800	14430
6375	11860	2800	14660
6500	12090	2800	14890
6625	12330	2800	15130
6750	12560	2800	15360
6875	12790	2800	15590
7000	13020	2800	15820
<b>7125</b>	<b>13260</b>	<b>2800</b>	<b>16060</b>
<b>7250</b>	<b>13490</b>	<b>2800</b>	<b>16290</b>
<b>7375</b>	<b>13720</b>	<b>2800</b>	<b>16520</b>

Pre-revised scale (S-8A)		Revised Pay Band +Grade Pay	
Rs.4750-125-7500		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
4750	9300	4200	13500
4875	9300	4200	13500
5000	9300	4200	13500
5125	9540	4200	13740
5250	9770	4200	13970
5375	10000	4200	14200
5500	10230	4200	14430
5625	10470	4200	14670
5750	10700	4200	14900
5875	10930	4200	15130
6000	11160	4200	15360
6125	11400	4200	15600
6250	11630	4200	15830
6375	11860	4200	16060
6500	12090	4200	16290
6625	12330	4200	16530
6750	12560	4200	16760
6875	12790	4200	16990
7000	13020	4200	17220
7125	13260	4200	17460
7250	13490	4200	17690
7375	13720	4200	17920
7500	13950	4200	18150
<b>7625</b>	<b>14190</b>	<b>4200</b>	<b>18390</b>
<b>7750</b>	<b>14420</b>	<b>4200</b>	<b>18620</b>
<b>7875</b>	<b>14650</b>	<b>4200</b>	<b>18850</b>

Pre-revised scale (S-9)		Revised Pay Band +Grade Pay	
Rs.5000-150-8000		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
5000	9300	4200	13500
5150	9580	4200	13780
5300	9860	4200	14060
5450	10140	4200	14340
5600	10420	4200	14620
5750	10700	4200	14900
5900	10980	4200	15180
6050	11260	4200	15460
6200	11540	4200	15740
6350	11820	4200	16020
6500	12090	4200	16290
6650	12370	4200	16570
6800	12650	4200	16850
6950	12930	4200	17130
7100	13210	4200	17410
7250	13490	4200	17690
7400	13770	4200	17970
7550	14050	4200	18250
7700	14330	4200	18530
7850	14610	4200	18810
8000	14880	4200	19080
<b>8150</b>	<b>15160</b>	<b>4200</b>	<b>19360</b>
<b>8300</b>	<b>15440</b>	<b>4200</b>	<b>19640</b>
<b>8450</b>	<b>15720</b>	<b>4200</b>	<b>19920</b>

Pre-revised scale (S-9A)		Revised Pay Band +Grade Pay	
Rs.5300-150-8300		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
5300	9860	4200	14060
5450	10140	4200	14340
5600	10420	4200	14620
5750	10700	4200	14900
5900	10980	4200	15180
6050	11260	4200	15460
6200	11540	4200	15740
6350	11820	4200	16020
6500	12090	4200	16290
6650	12370	4200	16570
6800	12650	4200	16850
6950	12930	4200	17130
7100	13210	4200	17410
7250	13490	4200	17690
7400	13770	4200	17970
7550	14050	4200	18250
7700	14330	4200	18530
7850	14610	4200	18810
8000	14880	4200	19080
8150	15160	4200	19360
8300	15440	4200	19640
<b>8450</b>	<b>15720</b>	<b>4200</b>	<b>19920</b>
<b>8600</b>	<b>16000</b>	<b>4200</b>	<b>20200</b>
<b>8750</b>	<b>16280</b>	<b>4200</b>	<b>20480</b>

Pre-revised scale (S-10)		Revised Pay Band +Grade Pay	
Rs.5500-175-9000		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
5500	10230	4200	14430
5675	10560	4200	14760
5850	10890	4200	15090
6025	11210	4200	15410
6200	11540	4200	15740
6375	11860	4200	16060
6550	12190	4200	16390
6725	12510	4200	16710
6900	12840	4200	17040
7075	13160	4200	17360
7250	13490	4200	17690
7425	13820	4200	18020
7600	14140	4200	18340
7775	14470	4200	18670
7950	14790	4200	18990
8125	15120	4200	19320
8300	15440	4200	19640
8475	15770	4200	19970
8650	16090	4200	20290
8825	16420	4200	20620
9000	16740	4200	20940
<b>9175</b>	<b>17070</b>	<b>4200</b>	<b>21270</b>
<b>9350</b>	<b>17400</b>	<b>4200</b>	<b>21600</b>
<b>9525</b>	<b>17720</b>	<b>4200</b>	<b>21920</b>

Pre-revised scale (S-10A)		Revised Pay Band +Grade Pay	
Rs.5900-200-9700		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
5900	10980	4200	15180
6100	11350	4200	15550
6300	11720	4200	15920
6500	12090	4200	16290
6700	12470	4200	16670
6900	12840	4200	17040
7100	13210	4200	17410
7300	13580	4200	17780
7500	13950	4200	18150
7700	14330	4200	18530
7900	14700	4200	18900
8100	15070	4200	19270
8300	15440	4200	19640
8500	15810	4200	20010
8700	16190	4200	20390
8900	16560	4200	20760
9100	16930	4200	21130
9300	17300	4200	21500
9500	17670	4200	21870
9700	18050	4200	22250
<b>9900</b>	<b>18420</b>	4200	<b>22620</b>
<b>10100</b>	<b>18790</b>	<b>4200</b>	<b>22990</b>
<b>10300</b>	<b>19160</b>	<b>4200</b>	<b>23360</b>



Pre-revised scale (S-10B)		Revised Pay Band +Grade Pay	
Rs.5700-200-9900		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
5700	10610	4200	14810
5900	10980	4200	15180
6100	11350	4200	15550
6300	11720	4200	15920
6500	12090	4200	16290
6700	12470	4200	16670
6900	12840	4200	17040
7100	13210	4200	17410
7300	13580	4200	17780
7500	13950	4200	18150
7700	14330	4200	18530
7900	14700	4200	18900
8100	15070	4200	19270
8300	15440	4200	19640
8500	15810	4200	20010
8700	16190	4200	20390
8900	16560	4200	20760
9100	16930	4200	21130
9300	17300	4200	21500
9500	17670	4200	21870
9700	18050	4200	22250
9900	18420	4200	22620
<b>10100</b>	<b>18790</b>	<b>4200</b>	<b>22990</b>
<b>10300</b>	<b>19160</b>	<b>4200</b>	<b>23360</b>
<b>10500</b>	<b>19530</b>	<b>4200</b>	<b>23730</b>

Pre-revised scale (S-11)		Revised Pay Band +Grade Pay	
Rs.6500-200-9900		PB-2 9300-34800	4200
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
6500	12090	4200	16290
6700	12470	4200	16670
6900	12840	4200	17040
7100	13210	4200	17410
7300	13580	4200	17780
7500	13950	4200	18150
7700	14330	4200	18530
7900	14700	4200	18900
8100	15070	4200	19270
8300	15440	4200	19640
8500	15810	4200	20010
8700	16190	4200	20390
8900	16560	4200	20760
9100	16930	4200	21130
9300	17300	4200	21500
9500	17670	4200	21870
9700	18050	4200	22250
9900	18420	4200	22620
10100	18790	4200	22990
<b>10300</b>	<b>19160</b>	<b>4200</b>	<b>23360</b>
<b>10500</b>	<b>19530</b>	<b>4200</b>	<b>23730</b>
<b>10700</b>	<b>19910</b>	<b>4200</b>	<b>24110</b>

Pre-revised scale (S-12)		Revised Pay Band +Grade Pay	
Rs.6500-200-10500		PB-2 9300-34800	4600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
6500	12090	4600	16690
6700	12470	4600	17070
6900	12840	4600	17440
7100	13210	4600	17810
7300	13580	4600	18180
7500	13950	4600	18550
7700	14330	4600	18930
7900	14700	4600	19300
8100	15070	4600	19670
8300	15440	4600	20040
8500	15810	4600	20410
8700	16190	4600	20790
8900	16560	4600	21160
9100	16930	4600	21530
9300	17300	4600	21900
9500	17670	4600	22270
9700	18050	4600	22650
9900	18420	4600	23020
10100	18790	4600	23390
10300	19160	4600	23760
10500	19530	4600	24130
<b>10700</b>	<b>19910</b>	<b>4600</b>	<b>24510</b>
<b>10900</b>	<b>20280</b>	<b>4600</b>	<b>24880</b>
<b>11100</b>	<b>20650</b>	<b>4600</b>	<b>25250</b>

Pre-revised scale (S-13)		Revised Pay Band +Grade Pay	
Rs.7300-200-10500		PB-2 9300-34800	4600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
7300	13580	4600	18180
7500	13950	4600	18550
7700	14330	4600	18930
7900	14700	4600	19300
8100	15070	4600	19670
8300	15440	4600	20040
8500	15810	4600	20410
8700	16190	4600	20790
8900	16560	4600	21160
9100	16930	4600	21530
9300	17300	4600	21900
9500	17670	4600	22270
9700	18050	4600	22650
9900	18420	4600	23020
10100	18790	4600	23390
10300	19160	4600	23760
10500	19530	4600	24130
<b>10700</b>	<b>19910</b>	<b>4600</b>	<b>24510</b>
<b>10900</b>	<b>20280</b>	<b>4600</b>	<b>24880</b>
<b>11100</b>	<b>20650</b>	<b>4600</b>	<b>25250</b>

Pre-revised scale (S-14)		Revised Pay Band +Grade Pay	
Rs.7300-200-10900		PB-2 9300-34800	4600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
7300	13580	4600	18180
7500	13950	4600	18550
7700	14330	4600	18930
7900	14700	4600	19300
8100	15070	4600	19670
8300	15440	4600	20040
8500	15810	4600	20410
8700	16190	4600	20790
8900	16560	4600	21160
9100	16930	4600	21530
9300	17300	4600	21900
9500	17670	4600	22270
9700	18050	4600	22650
9900	18420	4600	23020
10100	18790	4600	23390
10300	19160	4600	23760
10500	19530	4600	24130
10700	19910	4600	24510
10900	20280	4600	24880
<b>11100</b>	<b>20650</b>	<b>4600</b>	<b>25250</b>
<b>11300</b>	<b>21020</b>	<b>4600</b>	<b>25620</b>
<b>11500</b>	<b>21390</b>	<b>4600</b>	<b>25990</b>

Pre-revised scale (S-15)		Revised Pay Band +Grade Pay	
Rs.8000-275-13500		PB-2 9300-34800	5400
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
8000	14880	5400	20280
8275	15400	5400	20800
8550	15910	5400	21310
8825	16420	5400	21820
9100	16930	5400	22330
9375	17440	5400	22840
9650	17950	5400	23350
9925	18470	5400	23870
10200	18980	5400	24380
10475	19490	5400	24890
10750	20000	5400	25400
11025	20510	5400	25910
11300	21020	5400	26420
11575	21530	5400	26930
11850	22050	5400	27450
12125	22560	5400	27960
12400	23070	5400	28470
12675	23580	5400	28980
12950	24090	5400	29490
13225	24600	5400	30000
13500	25110	5400	30510
<b>13775</b>	<b>25630</b>	<b>5400</b>	<b>31030</b>
<b>14050</b>	<b>26140</b>	<b>5400</b>	<b>31540</b>
<b>14325</b>	<b>26650</b>	<b>5400</b>	<b>32050</b>

Pre-revised scale (S-15A) (Group-A Entry)		Revised Pay Band +Grade Pay	
Rs.8000-275-13500		PB-3 15600-39100	5400
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
8000	15600	5400	21000
8275	15600	5400	21000
8550	15910	5400	21310
8825	16420	5400	21820
9100	16930	5400	22330
9375	17440	5400	22840
9650	17950	5400	23350
9925	18470	5400	23870
10200	18980	5400	24380
10475	19490	5400	24890
10750	20000	5400	25400
11025	20510	5400	25910
11300	21020	5400	26420
11575	21530	5400	26930
11850	22050	5400	27450
12125	22560	5400	27960
12400	23070	5400	28470
12675	23580	5400	28980
12950	24090	5400	29490
13225	24600	5400	30000
13500	25110	5400	30510
<b>13775</b>	<b>25630</b>	<b>5400</b>	<b>31030</b>
<b>14050</b>	<b>26140</b>	<b>5400</b>	<b>31540</b>
<b>14325</b>	<b>26650</b>	<b>5400</b>	<b>32050</b>

Pre-revised scale (S-16)		Revised Pay Band +Grade Pay	
Rs.9350-325-14550		PB-3 15600-39100	6600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
9350	17400	6600	24000
9675	18000	6600	24600
10000	18600	6600	25200
10325	19210	6600	25810
10650	19810	6600	26410
10975	20420	6600	27020
11300	21020	6600	27620
11625	21630	6600	28230
11950	22230	6600	28830
12275	22840	6600	29440
12600	23440	6600	30040
12925	24050	6600	30650
13250	24650	6600	31250
13575	25250	6600	31850
13900	25860	6600	32460
14225	26460	6600	33060
14550	27070	6600	33670
<b>14875</b>	<b>27676</b>	<b>6600</b>	<b>34270</b>
<b>15200</b>	<b>28280</b>	<b>6600</b>	<b>34880</b>
<b>15525</b>	<b>28880</b>	<b>6600</b>	<b>35480</b>



Pre-revised scale (S-17)		Revised Pay Band +Grade Pay	
Rs.10000-325-15200		PB-3 15600-39100	6600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
10000	18600	6600	25200
10325	19210	6600	25810
10650	19810	6600	26410
10975	20420	6600	27020
11300	21020	6600	27620
11625	21630	6600	28230
11950	22230	6600	28830
12275	22840	6600	29440
12600	23440	6600	30040
12925	24050	6600	30650
13250	24650	6600	31250
13575	25250	6600	31850
13900	25860	6600	32460
14225	26460	6600	33060
14550	27070	6600	33670
14875	27676	6600	34270
15200	28280	6600	34880
<b>15525</b>	<b>28880</b>	<b>6600</b>	<b>35480</b>
<b>15850</b>	<b>29490</b>	<b>6600</b>	<b>36090</b>
<b>16175</b>	<b>30090</b>	<b>6600</b>	<b>36690</b>

Pre-revised scale (S-17A)		Revised Pay Band +Grade Pay	
Rs.10650-325-15850		PB-3 15600-39100	6600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
10650	19810	6600	26410
10975	20420	6600	27020
11300	21020	6600	27620
11625	21630	6600	28230
11950	22230	6600	28830
12275	22840	6600	29440
12600	23440	6600	30040
12925	24050	6600	30650
13250	24650	6600	31250
13575	25250	6600	31850
13900	25860	6600	32460
14225	26460	6600	33060
14550	27070	6600	33670
14875	27676	6600	34270
15200	28280	6600	34880
15525	28880	6600	35480
15850	29490	6600	36090
<b>16175</b>	<b>30090</b>	<b>6600</b>	<b>36690</b>
<b>16500</b>	<b>30690</b>	<b>6600</b>	<b>37290</b>
<b>16825</b>	<b>31300</b>	<b>6600</b>	<b>37900</b>

Pre-revised scale (S-18)		Revised Pay Band +Grade Pay	
Rs.12000-375-16500		PB-3 15600-39100	7600
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
12000	22320	7600	29920
12375	23020	7600	30620
12750	23720	7600	31320
13125	24420	7600	32020
13500	25110	7600	32710
13875	25810	7600	33410
14250	26510	7600	34110
14625	27210	7600	34810
15000	27900	7600	35500
15375	28600	7600	36200
15750	29300	7600	36900
16125	30000	7600	37600
16500	30690	7600	38290
<b>16875</b>	<b>31390</b>	<b>7600</b>	<b>38990</b>
<b>17250</b>	<b>32090</b>	<b>7600</b>	<b>39690</b>
<b>17625</b>	<b>32790</b>	<b>7600</b>	<b>40390</b>

Pre-revised scale (S-19)		Revised Pay Band +Grade Pay	
Rs.14300-400-18300		PB-4 37400-67000	8700
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
14300	37400	8700	46100
14700	37400	8700	46100
15100	37400	8700	46100
15500	37400	8700	46100
15900	37400	8700	46100
16300	37400	8700	46100
16700	37400	8700	46100
17100	37400	8700	46100
17500	37400	8700	46100
17900	37400	8700	46100
18300	37400	8700	46100
<b>18700</b>	<b>37400</b>	<b>8700</b>	<b>46100</b>
<b>19100</b>	<b>37400</b>	<b>8700</b>	<b>46100</b>
<b>19500</b>	<b>37400</b>	<b>8700</b>	<b>46100</b>

Pre-revised scale (S-20)		Revised Pay Band +Grade Pay	
Rs.15100-400-19500		PB-4 37400-67000	8800
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
15100	37400	8800	46200
15500	37400	8800	46200
15900	37400	8800	46200
16300	37400	8800	46200
16700	37400	8800	46200
17100	37400	8800	46200
17500	37400	8800	46200
17900	37400	8800	46200
18300	37400	8800	46200
<b>18700</b>	<b>37400</b>	<b>8800</b>	<b>46200</b>
<b>19100</b>	<b>37400</b>	<b>8800</b>	<b>46200</b>
<b>19500</b>	<b>37400</b>	<b>8800</b>	<b>46200</b>

Pre-revised scale (S-21)		Revised Pay Band +Grade Pay	
Rs.16400-450-20450		PB-4 37400-67000	9000
Pre-revised Basic Pay	Revised Pay		
	Pay in Pay Band	Grade Pay	Total
16400	37400	9000	46400
16850	37400	9000	46400
17300	37400	9000	46400
17750	37400	9000	46400
18200	37400	9000	46400
18650	37400	9000	46400
19100	37400	9000	46400
19550	37400	9000	46400
20000	37400	9000	46400
20450	37400	9000	47040
<b>20900</b>	<b>37400</b>	<b>9000</b>	<b>47880</b>
<b>21350</b>	<b>37400</b>	<b>9000</b>	<b>48720</b>
<b>21800</b>	<b>37400</b>	<b>9000</b>	<b>49550</b>

No. 55272 /F.,  
PCC-51/2008

**FINANCE DEPARTMENT**

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**CORRIGENDUM**

**Bhubaneswar, the 24<sup>th</sup> December, 2008**

***Sub : Revised Scales of Pay, 2008.***

The words appearing in para 16 (a) ii) of F.D. Resolution No.54080/F., dt.16.12.2008 on the above subject after the word minimum and before above additional pensions viz. "and maximum" and "and(ii)" respectively are deleted and shall be read as follows.

"ii) Over and above the consolidated minimum pension as indicated in (i) above, additional pension will be admissible to the pensioners with effect from 01.12.2008 as under:"

**Sd/- M. K. Mallick**  
**DEPUTY SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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**Memo No.PCC-51/2008/55371/F., dt.26.12.2008**

To

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

***Sub : Procedure for fixation and drawal of pay in the revised scales under the Orissa Revised Scales of Pay Rules, 2008.***

In pursuance of Government in F.D. Resolution No.54080/F., dt.16.12.2008 the pay scales of various posts/services under the State Government have been revised with effect from the 1st January, 2006. The Orissa Revised Scales of Pay Rules, 2008 incorporating the details of the revised scales and procedure of pay fixation have been issued vide Notification No.55244/F.,dt.24.12.2008. Subject to the provisions of these Rules, the following instructions shall be scrupulously observed in matters of fixation and drawal of pay, maintenance of service books, etc.

- (I) The option to come over to the revised scale or to retain the existing scale shall be exercised by the employee and furnish the same to the Head of Office as required under Rule-6(1) of the Orissa Revised Scales of Pay Rules, 2008.
- (II) The prescribed authority to whom option is intimated shall be competent to accept it. The option statement should be signed in each case as token of acceptance. A copy of the option should be retained by the accepting authority for record in his office and the other copy shall be made over to the Drawing and Disbursing Officer for attaching the same to the first pay bill in which the salary of the employee is drawn in the revised scale. Entries regarding exercise of option and fixation of pay should be made in the original and duplicate copies of service books of the employee in the following form :-

“Certified that as required under the Orissa Revised Scales of Pay Rules, 2008, option to come over to the revised scale with effect from \_\_\_\_\_/to retain the existing scale upto \_\_\_\_\_ has been exercised by the employee and the option has been accepted. Pay in the revised scale has been fixed under Rule-7 of the said Rules as per the Third Schedule”.

- (III) In respect of employees who elect to come over to the revised scales, the DDO concerned shall fix the revised scale

of pay under ORSP Rules, 2008 in the manner illustrated at ***Annexure-1 (Seven Nos.)***. The revised scale of pay shall be drawn in the monthly salary of December, 2008 to be drawn in January, 2009.

- (IV) After revision of pay, the total differential arrear shall be calculated and 40% of the same is to be drawn in cash and disbursed on or before 31.03.2009 without checking by the designated authority. The pay fixation statement shall be checked after drawal of 40% arrear and if any excess drawal is made due to wrong fixation the same shall be adjusted towards subsequent drawal of arrear or any other dues.
- V) The DDO and the Head of the Office shall be held equally responsible for wrong fixation and excess drawal if any for which both of them shall be liable for penal action for such omissions and commissions in this regard.
- VI) The balance 60% of the differential arrear shall be drawn in financial year 2009-10 after post checking of 40% arrear already drawn & paid and pre-checking for the balance 60% arrear by the checking authority as indicated in this circular. However, clearance from Finance Department shall be given separately for payment of 60% arrear in the next financial year 2009-10 after which the arrear can be drawn.
- VII) The mode of payment for balance 60% arrear will be communicated by the Government in due course.
- VIII) The revised pay fixation statements (in triplicate) shall be prepared by the Heads of Offices concerned in accordance with the provisions of Rule-7 of the Orissa Revised Scales of Pay Rules, 2008 in the form specified in the Third Schedule of ORSP Rules 2008.
- IX) The statement of pay fixation shall be checked by the designated authorities as indicated below before drawal of the balance 60% of the arrear during 2009-10. In the Secretariat FA/AFA or in their absence an Officer other than the Officer who has prepared the statements may be nominated by the Secretary of the concerned Department to check the pay fixation statement.

<b>Department/Office for scrutiny of pay fixation statement</b>	<b>Checking Authority</b>
Secretariat Establishment/ Attached Offices/ Offices of Heads of Departments.	Secretariat Deptts. (FA/AFA and in their absence an Officer other than the Officer who has prepared the statements may be nominated by the Secretary of the concerned Department)
Attached Offices/District Level Offices/ Range Offices	Heads of Department
Office subordinate to Dist. Level offices	District Level Offices
Revenue and Block Offices in the Sub-Division	Sub-Divisional Offices (Revenue Department)

X) In respect of employees who have joined posts for which revised pay scales have been prescribed, after the commencement but before the publication of the Rules, their pay shall be fixed in the manner prescribed under Rule-8 of ORSP Rules-2008.

XI) The pay fixation statement (in triplicate) shall be sent to the checking authority alongwith service books of the employees. The checking authorities should complete the scrutiny within a week of the receipt of the documents and return two copies of the statement, duly certified as checked/corrected alongwith service book to the Heads of Offices concerned. Where the checking authority finds it difficult to scrutinize the pay fixation statements of sub-ordinate offices due to large number of employees involved, he/she may authorize one or more Gazetted Officer of his/her office, preferably the F.A./A.F.A. or Accounts Officer to check and certify the pay fixation statements which however, would not absolve the checking authority himself/herself from the responsibility of correct pay fixation of the employees.

XII) One copy of the certified pay fixation statement shall be retained by the Head of Office for record and the other copy attached to the first pay bill in which the salary of the Government servant is drawn in the revised scale.



XIII) Pay in the revised scale will be drawn only after obtaining an undertaking from the employee that excess payment, if any, detected in future will be refunded by him. An undertaking to this effect as specified in Fifth Schedule under Rule-17 shall be furnished by the employee.

XIV) A certificate in the following form shall also be recorded by the D.D.O. concerned in the pay bill in which pay in the revised scale is drawn for the first time.

**XV) At the time of post checking, if excess payment is detected and after adjustment from the arrear salary still some amount is left un-adjusted, the same will be adjusted from the recoverable pensionary benefit of the employee concerned. On account of non-adjustment and non-recovery from future dues and recoverable pensionary benefit, the DDO shall be held personally responsibly.**

XVI) In case of employees enrolled under the New Pension Scheme (NPS), their monthly subscription and appropriate equivalent Govt. contribution shall be deducted/drawn from salary of December, 2008 and onwards in the revised scale and credited/remitted to the appropriate Account/Authority as prescribed.

XVII) In authorizing the payment of arrear salary in the revised scale of pay, the income tax as due for the respective financial year shall also be deducted and be credited to Government in accordance with the instructions on the subject.

2. Rule-14 of the Orissa Revised scales of Pay Rules, 2008 contains guidelines for fixation of pay in the Assured Career Progression (ACP) of different categories of employees. Accordingly, the respective appointing authorities shall constitute the Screening Committee for the employees as the case may be.

3. These instructions be brought to the notice of all sub-ordinate offices.

**Sd/- D.P.Das**  
**Special Secretary to Government**

**Annexure-1****Illustration 1 :** Fixation of pay in the revised pay structure

Initial fixation of Group D employees in -1S

1.	Existing Scale of Pay	Rs.2500-55-2660-60-3200
2.	Pay Band applicable	Rs.4440-7440
3.	Existing basic pay as on 01.01.2006	Rs.2840
4.	Pay after multiplication by a factor of 1.86	Rs.5282 (Rounded off to Rs.5290)
5.	Pay in the Pay Band	Rs.5290
6.	Grade Pay attached to the scale	Rs.1300
7.	Revised basic pay	Rs.5290 + 1300

**Illustration 2 :** Fixation of pay in the revised pa structure (PB-1)

1.	Existing Scale of Pay	Rs.4000-100-6000
2.	Pay Band applicable	PB-1 Rs.5200-20200
3.	Existing basic pay as on 01.01.2006	Rs.4700
4.	Pay after multiplication by a factor of 1.86	Rs.8742 (Rounded off to Rs.8750)
5.	Pay in the Pay Band	Rs.8750
6.	Grade Pay attached to the scale	Rs.2400
7.	Revised basic pay	Rs.8750 + 2400

**Illustration 3 :** Fixation of pay in the revised pay structure (PB-2)

1.	Existing Scale of Pay	Rs.4750-125-7500
2.	Pay Band applicable	PB-2 Rs.9300-34800
3.	Existing basic pay as on 01.01.2006	Rs.5250
4.	Pay after multiplication by a factor of 1.86	Rs.9765 (Rounded off to Rs.9770)
5.	Pay in the Pay Band	Rs.9770
6.	Grade Pay attached to the scale	Rs.4200
7.	Revised basic pay	Rs.9770 + 4200

**Illustration 4 :** Fixation of pay in the revised pay structure (PB-3)

1.	Existing Scale of Pay	Rs.10650-325-15850
2.	Pay Band applicable	PB-3 Rs.15600-39100
3.	Existing basic pay as on 01.01.2006	Rs.12275
4.	Pay after multiplication by a factor of 1.86	Rs.22832(Rounded off to Rs.22840)
5.	Pay in the Pay Band	Rs.22840
6.	Grade Pay attached to the scale	Rs.6600
7.	Revised basic pay	Rs.22840 + 6600

**Illustration 5 :** Fixation of pay in the revised pay structure (PB-4)

1.	Existing Scale of Pay	Rs.14300-400-18300
2.	Pay Band applicable	PB-4 Rs.37400-67000
3.	Existing basic pay as on 01.01.2006	Rs.17500
4.	Pay after multiplication by a factor of 1.86	Rs.32550
5.	Pay in the Pay Band	Rs.37400 (Initial of the Pay Band)
6.	Grade Pay attached to the scale	Rs.8700
7.	Revised basic pay	Rs.37400 + 8700

**Illustration 6 :** Pay fixation on grant of increment in the revised pay structure.

1.	Pay in Pay Band – 2	Rs.9300
2.	Grade Pay	Rs.4200
3.	Total Pay + Grade Pay	Rs.13500
4.	Rate of increment	3% of 3 above.
5.	Amount of increment	Rs.405 (Rounded off to Rs.410)
6.	Pay in Pay Band after increment	Rs.9300+410
7.	Pay after increment	Rs.9710
8.	Grade Pay applicable	Rs.4200
9.	Basic Pay after increment	Rs.9710 + 4200

**Illustration 7 :** Fixation of pay on promotion on or after 01.01.2006 in same Pay Band with same Grade Pay.

1.	Pay in the existing scale of pay of Rs.5000-150-8000 as on 01.01.2006	Rs.6200
2.	Revised Pay Band in the revised pay structure – PB-2	Rs.9300-34800
3.	Grade Pay	Rs.4200
4.	Pay fixed on 01.01.2006 in the revised pay structure	Rs.11540 + 4200
5.	Date of promotion	01.04.2006
6.	Rate of increment	3% of 4 above.
7.	Amount of increment	Rs.472 (Rounded off to Rs.480)
8.	Pay in Pay Band after promotion	Rs.11540+480=Rs.12020
9.	Grade Pay	Rs.4200
10.	Pay fixed in the promotional post	Rs.12020 + 4200

**FINANCE DEPARTMENT**

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**Memo No.PCC-51/2008/4953 (255)/F., Dt.28.01.2009**

To

**All Departments of Government/  
All Heads of Departments/  
All Collectors.*****Sub : Deposit of the arrear salary in the GPF Account.***

The procedure for fixation and drawal of pay in the revised scale of pay under the O.R.S.P. Rules, 2008 has been prescribed in F.D. Memo No.55371 dated 26.12.2008. Para-IV of the aforesaid Memo envisages that after revision of pay, the total differential arrear shall be calculated and 40% of the same is to be drawn in cash and disbursed on or before 31.03.2009.

Considering the demands of the employees, Government, after careful consideration, have been pleased to decide that the employees who are willing to impound a portion or entire 40% of the arrear salary in their respective GPF Accounts, may do so. However, this shall not be applicable in the cases of new Pension Scheme holders.

**Sd/- K.C.Mishra  
ADDITIONAL SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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No. 8488 /F., Dated 16.02.09  
PCC-16/09

**RESOLUTION****SUBJECT - Constitution of Anomaly Committee.**

In pursuance of para-27 of F.D. Resolution No. 54080/F dt. 16.12.08 the State Government have been pleased to constitute the Anomaly Committee to consider anomalies if any, pertaining to pay in revised pay structure under ORSP Rules 2008. The said Committee shall consist of the following :-

- |    |   |     |          |
|----|---|-----|----------|
| 1. | Development Commissioner-cum-<br>Additional Chief Secretary               | ... | Chairman |
| 2. | Principal Secretary, Finance Department                                   | ... | Member   |
| 3. | Principal Secretary, Home Department                                      | ... | Member   |
| 4. | Additional Secretary to Govt., Finance Deptt.<br>(In-Charge of P.C. Cell) | ... | Convenor |

2. The committee will devise its own procedure for conduct of its business. It may call for such information and take such evidence as may be considered necessary. Departments of Government and officers subordinate to them shall furnish such information / documents and assistance as may be required by the Committee. The Committee may Co-opt Member from other Departments if considered necessary.

3. The committee shall submit its recommendations within a period of 6 months from the date of issue of this Resolution.

**ORDER :-** Ordered that the Resolution be published in an extraordinary issue of the Orissa Gazette and copies forwarded to all Departments of Government / all Heads of Department / Accountant General (Audit / Accounts), Orissa, Bhubaneswar / Deputy Accountant General Orissa, Puri.

By Order of the Governor

**(R.N. SENAPATI)**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

***MATTER RELATING TO ADVANCES***

**No. CA-II-06/08 - 28132/F.,**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

Bhubaneswar, the 2<sup>nd</sup> June, 2008

In the Finance Department O.M.No. 43475/F, Dt. 03.09.1986, O.M.No. 44951/F., Dt. 17.11.1995, O.M.No.4439/F., Dt.01.01.1992 and O.M.No.40279/F., Dt.17.09.1998, the maximum and minimum admissible monetary limit for sanction of advances for purchase of Bicycle, Moped, Motor Cycle/Scooter and Motor Car were fixed. Due to rise in prices of vehicles, the proposal for sanction of conveyance advances admissible to the State Government employees for purchase for Moped, Motor-Cycle/Scooter & Motor Car was under consideration of Government.

2. After careful consideration, the Government have been pleased to enhance the maximum limit of the advance and minimum pay limit for admissibility for sanction of advance as indicated below : -

Name of the Conveyance	Maximum limit of Advance		Minimum pay limit for admissibility for sanction of conveyance advances	Rate of Interest
	Existing	Revised		
(1)	(2)	(3)	(4)	(5)
<b>MOPED</b>	Rs.14,000/- <b>or</b> anticipated cost whichever is less.	Rs.24,000/- <b>or</b> anticipated cost which ever is less.	Class-IV and Class-III employees irrespective of the pay range.	11.5%
<b>MOTOR CYCLE / SCOOTER</b>	Rs.30,000/- <b>or</b> anticipated cost whichever is less.	Rs.40,000/- <b>or</b> anticipated cost whichever is less.	Whose monthly basic pay is not less than Rs.5,000/- as per the Revised Scales of pay, 1998 <b>or</b>	11.5%

			Officers drawing monthly basic pay not less than Rs.1500/- in the pre-revised scales of pay 1989 till they come over to the revised scales of pay	
<b>MOTOR CAR</b>	<p>(i) For 1<sup>st</sup> occasion Rs.1,80,000/- <b>or</b> 15 months basic pay <b>or</b> anticipated cost which ever is the least.</p> <p>(ii) For 2<sup>nd</sup> and subsequent <u>occasion</u> Rs.1,60,000/- <b>or</b> 15 months basic pay <b>or</b> anticipated cost which ever is the least</p>	<p>(i) For 1<sup>st</sup> Occasion Rs.3,00,000/- <b>or</b> 30 months basic pay <b>or</b> anticipated cost which ever is the least.</p> <p>(ii) For 2<sup>nd</sup> &amp; subsequent <u>occasion</u> Rs.2,50,000/- <b>or</b> 25 months basic pay <b>or</b> anticipated cost whichever is the least.</p>	<p>(i) Whose monthly basic pay is not less than Rs.10,000/- as per the Revised Scales of pay, 1998. <b>or</b> Officers drawing monthly basics pay not less than Rs.3,000/- in the pre-revised scales of pay 1989 till they come over to the revised scales of pay.</p> <p>(ii)- As (I) above.</p>	15%

(a) The total amount of advance to be granted to a Government servant drawing basic pay in the pre-revised scale of pay, 1989 for purchase of Motor Car for the first occasion shall not exceed Rs.3,00,000/- or 100 months basic pay or the anticipated cost of the car which ever is the least.



(b) The total amount of advance to be granted to a Government servant drawing basic pay in the pre-revised scales of pay, 1989 for the purchase of a Motor Car for the second and subsequent occasion shall not exceed Rs.2,50,000/- or 80 months basic pay or anticipated cost of the car whichever is the least.

3. The basic pay for the above purpose shall be the pay as defined under Rule 33(a) of Orissa Service code and shall not include Dearness Pay.

4. The other terms & Conditions relating to the sanction and recovery of conveyance advances shall remain unaltered.

5. Steps to amend the relevant provision of Orissa General Financial Rules, Volume – I are being taken separately.

6. This will also be applicable to A.I.S. Officers allotted to the State.

7. The advance in respect of Motor Car will be recovered in maximum of 100 consecutive monthly instalments and in respect of Motor Cycle /Scooter the recovery will be in maximum 60 consecutive monthly instalments.

8. Recovery towards interest shall immediately follow the last instalment of recovery of the principal amount of advance.

9. In case of Motor Car advance, the interest be recovered in 25 maximum instalments and in case of Motor Cycle and Moped advance, the interest be recovered in 10 maximum instalments. Recovery of both principal & interest be regulated in such a manner that the same can be effected before superannuation.

10. Sanction of advance from time to time will be regulated as per provision contained in rule 238 of OGFR Vol.I.

11. This shall take effect from the date of issue of this office memorandum. Cases already decided on the basis of the existing limit shall not be re-opened.

**Sd/- D.P.Das**  
**SPECIAL SECRETARY TO GOVT.**

**No. CS-IV- 65/08 – 43631/F.,**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Bhubaneswar, the 24<sup>th</sup> September, 2008**

**Sub:- Admissibility of Festival Advance to Non-Gazetted State  
Government Employees- Revision of the amount of advance.**

In Finance Department Office Memorandum No.CS-IV-05/2006-39192/F., dated 14<sup>th</sup> September, 2006, the monthly basic pay limit for eligibility for availing the Festival Advance was fixed. In the mean time, Dearness Pay equivalent to 50% of Basic Pay has been merged with Basic Pay w.e.f 01.04.2006 in respect of State Government employees vide Finance Department Office Memorandum No.CS-1(P)-13/06-17491/F., dated 22.04.06 and it has been treated as Dearness Pay (DP) which would be counted for the purposes like payment of allowances where ever applicable, contribution to GPF, License Fee and various advances etc. In view of rise in prices, enhancement of the maximum admissible amount of festival advance was under consideration of Govt.

2. Accordingly, after careful consideration, Government have been pleased to enhance the maximum admissible amount of Festival Advance to Rs.5000/- as against the existing limit of Rs.3000/- as mentioned in Col.-4 of para-2 of F.D OM No.39192/F dt.14.9.2006. Other conditions as stipulated in the said OM will remain unaltered. The present maximum admissible amount of Festival Advance will be given effect from the date of issue of this order.

3. The Festival Advance already sanctioned as per the old rate for the current year will not be re-opened.

**Sd/- A. Misra  
Additional Secretary to Government**

***MATTER RELATING TO  
D.A./T.A./OTHER ALLOWANCE***

## FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. – 21378 /F., dated 19<sup>th</sup> April, 2008.  
CS-IV-1/2008

**Sub: Sanction of D.A. @ 6% to State Government employees w.e.f. 01.07.2007.**

Dearness Allowance equivalent to 50% of Basic Pay for State Government employees has been merged with Basic Pay w.e.f. 01.04.2006 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 35% is now being paid to State Government employees on Basic Pay and Dearness Pay (DP), vide Finance Department Office Memorandum No. CS-IV-01/2007-40878/F., dated 09.10.2007.

2. After taking into account the demand of the State Government Employees and the over-all 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.@ 6% to State Government Employees on Pay and DP taken together w.e.f. 01.07.2007. **With this sanction of additional dose of D.A. of 6% w.e.f. 01.07.2007, the D.A. now payable will be enhanced from 35% to 41% on Pay and DP taken together w.e.f.01.07.2007. This additional dose of 6% D.A. will be drawn in the Pay Bill of April, 2008 to be paid in May, 2008 and onwards. Arrears from the month of July, 2007 to March, 2008 on account of the enhanced DA will be drawn and disbursed latest by 31.12.2008.**

3. The sanction of additional dose of D.A. of 6% on Pay and DP taken together w.e.f. 01.07.2007 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 will 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 thereon from time to time.

4. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1<sup>st</sup> July, 2007 but have ceased to be in service at the time of sanction of this enhanced D.A.

5. **The bills for drawal of enhanced of DA @ 6% w.e.f. 01.07.2007 would be submitted to the Treasuries / Special Treasuries / Sub-Treasuries along with the Pay Bill for the month of April, 2008 payable in May, 2008 and onwards. Similarly, arrear bills from the month of July, 2007 to March, 2008 will be submitted to the Treasuries / Special Treasuries / Sub-Treasuries on account of the enhanced DA will be drawn and disbursed latest by 31.12.2008.**

**Sd/- (D.P.Das)**  
**SPECIAL SECRETARY TO GOVERNMENT**

## FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. – 30111 /F., dated 19<sup>th</sup> Jun, 2008.  
CS-IV-1/2008

**Sub: Sanction of D.A. @ 6% to State Government employees w.e.f. 01.01.2008.**

Dearness Allowance equivalent to 50% of Basic Pay for State Government employees has been merged with Basic Pay w.e.f. 01.04.2006 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 41% is now being paid to State Government employees on Basic Pay and Dearness Pay (DP), vide Finance Department Office Memorandum No. CS-IV-01/2008-21378/F., dated 19.04.2008.

2. After considering the demand of the State Government Employees and the over-all 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.@ 6% to State Government Employees on Pay and DP taken together w.e.f. 01.01.2008. **With this sanction of additional dose of D.A. of 6% w.e.f. 01.01.2008, the D.A. now payable will be enhanced from 41% to 47% on Pay and DP taken together w.e.f.01.01.2008. This additional dose of 6% D.A. will be drawn in the Pay Bill of June, 2008 to be paid in July, 2008 and onwards. Arrears from the month of January, 2008 to May, 2008 on account of the enhanced DA will be drawn and disbursed latest by 28.02.2009.**

3. The sanction of additional dose of D.A. of 6% on Pay and DP taken together w.e.f. 01.01.2008 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 will 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 thereon from time to time.

4. D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on the 1<sup>st</sup> January, 2008 but have ceased to be in service at the time of sanction of this enhanced D.A.

5. **The bills for drawal of enhanced of DA @ 6% w.e.f. 01.01.2008 would be submitted to the Treasuries / Special Treasuries / Sub-Treasuries along with the Pay Bill for the month of June, 2008 payable in July, 2008 and onwards. Similarly, arrear bills from the month of January, 2008 to May, 2008 will be submitted to the Treasuries / Special Treasuries / Sub-Treasuries on account of the enhanced DA will be drawn and disbursed latest by 28.02.2009.**

**Sd/- (D.P.Das)**  
**SPECIAL SECRETARY TO GOVERNMENT**

# FINANCE DEPARTMENT

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## OFFICE MEMORANDUM

**No. 5 5 8 0 5 /F., dated, the 29th December, 2008.  
CS-IV-1/2008**

**Sub : Sanction of D.A. to the State Government employees etc.  
from 01.01.2006, 01.07.2006, 01.01.2007, 01.07.2007,  
01.01.2008 & 01.07.2008 on the Revised Scales of Pay, 2008.**

Ministry of Finance, Government of India in their O.M.No.113/2008-E-II(B), dated 29th August, 2008 have effected revision of the scale of pay as well as the rate of Dearness Allowance of Central Government employees with effect from 01.01.2006. The Fitment Committee constituted by the State Government has also recommended similar doses of revised DA to State Government employees on the revised scales of pay and grade pay w.e.f. 01.01.2006. Having regard to the recommendation of the Fitment Committee, the State Government after careful consideration, have decided that the rate of Dearness Allowance to Government employees shall be admissible from the dates mentioned in Table-I on the pay and grade pay in the revised pay structure.

**Table – I**

Date from which Payable	Rate of D.A. per mensem on the revised pay.
01.01.2006	No D.A. is payable.
01.07.2006	2% of the Basic Pay plus Grade Pay
01.01.2007	6% of the Basic Pay plus Grade Pay
01.07.2007	9% of the Basic Pay plus Grade Pay
01.01.2008	12% of the Basic Pay plus Grade Pay
01.07.2008	16% of the Basic Pay plus Grade Pay

Consequent on revision of the Scale of Pay w.e.f. 01.01.2006 followed by sanction of the revised dose of DA as indicated in Table-I, the Dearness Pay (DP) sanctioned, vide FD OM No.17491/F., dated 22.04.2006 stands adjusted with the emoluments in the revised scale.

**Payment of DA from the dates mentioned above shall be made after adjusting the installment of dearness allowance sanctioned and paid to the State Government employees as indicated in Table - II.**



**Table – II**

<b>FD OM No. &amp; Date.</b>	<b>Effective Date</b>	<b>Rate of increase(%)</b>	<b>Remarks</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
17491 dt.22.04.2006	01.04.2006	-	DA equivalent to 50% of pay merged with basic pay as Dearness Pay.
12220 dt.19.3.2007	01.01.2006	3%	From 71% to 74% on Basic Pay w.e.f. 01.01.06 and 21% to 24% on Pay and DP taken together w.e.f. 01.04.06.
26150 dt.11.6.2007	01.07.2006	5%	From 24% to 29% on Basic Pay and DP taken together.
40878 dt.9.10.2007	01.01.2007	6 %	From 29% to 35% on Basic Pay and DP taken together.
21378 dt.19.4.2008	01.07.2007	6%	From 35% to 41% on pay and DP taken together.
30111 dt.19.6.2008	01.01.2008	6%	From 41% to 47% on pay and DP taken together.

**The term of ‘Basic Pay’ in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable Grade Pay but does not include Special Pay etc.**

D.A. on the revised pay is applicable to the State Government employees who are covered under ORSP Rules, 2008 at the rate mentioned in Table-I. However, D.A. at the rate circulated in F.D. Resolution No.30111/F dt.19.06.2008 will be admissible to other employees who are not covered under ORSP Rules, 2008.

D.A. in accordance with this Memorandum will also be admissible to the State Government employees who were in service on 01.01.2006, but have ceased to be in service at the time of sanction of D.A. as per the revised scale of pay.

**The bills for drawal of D.A. as per the revised scales of pay as indicated in Table- I will be submitted to the concerned Treasuries / Special Treasuries / Sub-Treasuries along with the Pay Bill for the month of December 2008 payable in January,2009 and onwards.**

**Sd/- D.P.Das**  
**SPECIAL SECRETARY TO GOVERNMENT**

**FINANCE DEPARTMENT**

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**Memo No.CS-II-9/2008-25485 (255)/F., dated 17.05.08**

To

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

Sub: Admissibility of Travelling Allowance/ Daily Allowance to the Contractual personnel while performing official tour outside Headquarters.

Government have adopted contractual mode of engagement of personnel in different government establishments with payment of fixed sum as consolidated remuneration per month due to administrative exigencies after abolition of regular base level vacant posts. The policy of the Government has been set out in F.D. circular No.Bt -V- 47/04-55764/F., dt. 31.12.2004. But it is very often noticed that the contractual employees are required to perform tour on account of administrative necessity and in fact, some of them have been engaged in perennial touring jobs. There is demand from various sections to allow the benefit of travelling allowances/Daily allowance to such contractual employees as admissible to their regular counterparts on performance of official tour with the approval of the competent authority.

Considering the above demand and to mitigate the financial hardship faced by the contractual employees, being deprived of getting travelling allowance on official tour, Government have been pleased to decide that the contractual employees will be entitled to Travelling Allowance/Daily Allowance in the requisite grade and scale as admissible to their regular counterparts on performance of official tour with the approval of the competent authority. But they would not be entitled to any T.A A. (transfer T.A.) as their engagement is specifically made for a particular establishment with fixation of headquarters in a particular place and they are not transferable at all.

Further, if any contractual engagement has been made on abolition of regular post carrying the. F.T.A.( fixed traveling allowance), the said contractual employee will also be entitled to such FTA on performance of required number of days of official tour and his contractual remuneration would consist of the requisite consolidated monthly remuneration Plus FTA as admissible to a similar category regular employee. Other stipulations prescribed for pre and post journey on tour will be followed..

This aforesaid benefit shall be allowed prospectively with immediate effect.

**Sd/- D.P.Das**  
**Special Secretary to Government**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM****Sub : Revision of rates of Permanent Travelling Allowance.**Bhubaneswar, the 20<sup>th</sup> May, 2008

No. CS-II-13/2008 – 25980/F., The revision of the rate of Permanent Travelling Allowance in respect of different category of employees working under the administrative control of Revenue and Disaster Management Department as per Rule 32 of Orisa Travelling Allowance Rules was under active consideration of Government and after careful consideration, Government have been pleased to revise the Permanent Travelling Allowance for the following categories of posts at the rate indicated against each as below :-

Sl. No.	Name of the Post	Minimum days of tour	Present rate of P.T.A. per month in Rupees	Revised rate of P.T.A. per month in Rupees
1	2	3	4	5
1.	Revenue Inspctor	20 days a month	100	200
2.	Asst. Revenue Inspector (Collection Moharir)	20 days a month	60	100

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

3. Pending necessary amendment of Appendix-5 to O.T.A. Rules in due course, this Office Memorandum shall come into force with effect from 01.04.2008.

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

No. CS-II-13/2008 – 34550/F.,

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Sub : Revision of rates of Permanent Travelling Allowances.**

Bhubaneswar, the 18<sup>th</sup> July, 2008

The revision of rates of Permanent Travelling Allowance (PTA) as admissible under Rule 32 (Appendix-5) of the Orisa Travelling Allowance Rules in case of the Process Servers and Amins – including those working in Judicial Courts, was under active consideration of Government. The Government, after careful consideration, have been pleased to revise the rate of Permanent Travelling Allowance for the following category of posts at the rate indicated against each which shall be admissible only on performing minimum period of tour in each month as specified in Appendix-5 under Rule 32 of the O.T.A. Rules.

Sl. No.	Name of the Post	Present rate of P.T.A. per month in Rupees	Revised rate of P.T.A. per month in Rupees
1.	Process Servers	40	100
2.	Amins	60	100

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

3. Pending necessary amendment of Appendix-5 to O.T.A. Rules in due course, this Office Memorandum shall come into force with effect from 01.07.2008.

**Sd/- D.P.Das**  
**Special Secretary to Government**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM****Bhubaneswar, the 14.01.2009**

Sub : Withdrawal of Special Allowance in case of deputation for higher study.

No. CS-II-2/2009- 2879/F., In Finance Department Office Memorandum No.19230/F., dated 06.05.1998 Special Allowance has been made admissible to Government servants deputed for training. At a later stage vide F.D.O.M. No.10869/F., dt.25.03.91, Special Allowance has also been made admissible in respect of Government servants deputed to undergo higher study being sponsored/nominated by State Government or Government of India.

On careful consideration of all aspects matter, Government have been pleased to decide that F.D.O.M. No. 10869/F., dated 25.03.1991 is withdrawn with immediate effect.

**Sd/- K.C.Mishra,**  
**Additional Secretary to Government**

***MATTER RELATING TO  
HOUSE RENT ALLOWANCE***

**FINANCE DEPARTMENT**

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**O.M. No. 5 5 3 7 6 /F, Dated 26.12.2008**  
**CS-IV-2/2008**

**Sub:- Revision in the rate of House Rent Allowance**

Government of India effected revision of Scale of all Central Government employees with effect from 01.01.2006 and on such revised Scale of Pay and Grade Pay, they have allowed House Rent Allowance w.e.f. 01.09.2008 in the revised scale after reclassifying Cities / Towns / other places in 'X', 'Y' & 'Z' category. Having regard to the above decision of Government of India, State Government have decided to allow House Rent Allowance to Government employees on the revised Scale of Pay & Grade Pay w.e.f. 01.12.2008 in the following rate and manner.

<b>Sl. No.</b>	<b>Name of the Cities / Towns</b>	<b>Rate of H.R.A. Admissible</b>
1.	BBSR & Cuttack (Urban Area)	20% of Basic Pay and Grade Pay
2.	Rourkela, Berhampur, Sambalpur, Puri, Baragarh , Brajarajnagar, Bhadrak, Balasore Bolangir, Bhawanipatna, Barbil, Baripada, Dhenkanal, Jeypore, Jharsuguda, Jatni, Keonjhar, Paradeep, Rayagada Sunabeda (Urban Area).	10 % of Basic Pay and Grade Pay
3.	In other areas	5% of Basic Pay and Grade Pay

2. The term of "Basic Pay" in the revised pay structure means the pay drawn in the prescribed pay band plus the applicable grade pay, but does not include any other type of pay like special pay etc.

3. The Government have further decided that HRA would be admissible to the employees of the State Government at the above rates subject to the following stipulations.

- a) The rate at which House Rent Allowance would be admissible shall be determined according to the places in which the Government employee is residing and if the residence of the employee is located within 8 Kms from the Headquarters. The rate as applicable to the place in which the headquarters is located, shall be taken into account. A Government employee staying in a hired accommodation / living in his own house within 8 Kms of his headquarters shall be eligible to H.R.A. as admissible under this order. A Government employee staying

in a rented accommodation / living in his own house at a place beyond 8 Kms of his Headquarters shall not be eligible for H.R.A.

- b) A Government employee who is living in a house which belongs to him / her father or mother or owned by his wife or children or who is staying in a hired accommodation will be eligible to get house rent allowance as admissible to him/her. **However, a Government servant sharing Government accommodation allotted by Government to another Government servant shall not be eligible for H.R.A.**
- c) If both the husband and wife are Government servants and are posted at the same Headquarters, H.R.A. will be payable to one of them. Similarly, **H.R.A. will not be admissible to a State Government employee whose husband/wife is in receipt of H.R.A. or provided with accommodation by the Central Government or Reserve Bank of India, Nationalized Banks or Regional Rural Banks, Co-operative Organizations of State Government, autonomous body, local body, undertakings, companies etc. owned, controlled or aided by Central/State Government** and such Government employees shall furnish a certificate in the prescribed form.
- d) House Rent Allowance shall be admissible to a Government employee who refuses Government accommodation when offered or surrenders the same after occupying to move to his own house or hired accommodation. This will not be applicable to earmarked Government quarters. **However, Government employees debarred from allotment of Government accommodation due to unauthorized subletting or for breach of allotment rules will not be eligible for H.R.A.**
- e) Grant of House Rent Allowance during leave and transfer will be regulated by the relevant provision of Rule 101 of Orissa Service Code. The allowance will be admissible during absence from headquarters on tour.
- f) A Government employee shall continue to draw house rent allowance during joining time at the same rates at which he was drawing the allowance at the station from where he was transferred. Where, however, joining time is affixed to leave, payment of house rent allowance shall be regulated by the provision of Rule 101 of Orissa Service Code.



- g) A Government employee who on transfer, has been permitted to retain Government accommodation at the old station on payment of normal rent or penal rent, will be eligible for House Rent Allowance at the new station, provided he is other-wise eligible for House Rent Allowance at the new station.
- h) House Rent Allowance shall be admissible to a Government employees deputed on training provided the period of training is treated as duty and he has retained his family at the old station where Government accommodation has not been provided.
- i) House Rent Allowance will also be admissible to the employee during the period of suspension if at the place of his Headquarters as fixed by the competent authority, Government accommodation has not been provided.
- j) In the case of re-employed Government employees whose pay plus pension exceeds the sanctioned maximum pay of the post, the House Rent Allowance will be calculated on that maximum.
- k) This concession shall apply mutatis mutandis to the Government employees borne in work-charged establishment but-shall not apply to staff paid out of contingencies and labourers employed on Casual and Nominal Muster Rolls.
- l) The Government employees shall furnish a certificate in the form prescribed in FD Memo No.46151 (265)/F., dated 29.09.2005 along-with his first claim for House Rent Allowance and also in July of each year.
- m) The grant of House Rent Allowance to the employees shall be made by the Head of Office on receipt of the certificate from him in the prescribed form.

**Sd/- D.P.Das**  
**SPECIAL SECRETARY TO GOVERNMENT**

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

**No-Pen-43/2007 -21615/F**

**FINANCE DEPARTMENT**

**R E S O L U T I O N**

**Bhubaneswar, Dated the 21st April, 2008**

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

Temporary increase on Pension at the rate of 35% is now being paid to the State Govt. Pensioners / Family Pensioners with effect from 1.1.2007 on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension in Finance Deptt. Resolution No. Pen - 43/2007/ 41206/F, dated 12.10.2007 consequent upon merger of temporary increase on Pension / Family Pension equivalent to 50% of Basic Pension/ Basic Family Pension with the Basic Pension / Basic Family Pension to the existing State Govt. Pensioners / Family Pensioners with effect from 1.4.2006 in Finance Deptt. Resolution No. Pen-100/2006-26692/F, dated 14.6.2006.

2. In the meantime one instalment of Dearness Allowance @ 6% in favour of the State Government employees has been sanctioned by State Government w.e.f 01.07.2007 in Finance Department Office Memorandum No.21378/F., dated 19.04. 2008.

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 same rate of 6% on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension taken together w.e.f 01.07.2007. With sanction of one does of T.I. of 6%, the T.I. now payable on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension will be enhanced from 35% to 41% w.e.f 01.07.2007.

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.

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

By Order of the Governor

**Sd/- D.P.Das**  
**Special Secretary to Government**

**No-Pen-98/08 – 30401 /F**

**FINANCE DEPARTMENT**

**RESOLUTION**

**Bhubaneswar, Dated the 20<sup>th</sup> June, 2008**

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

Temporary increase on Pension at the rate of 41% is now being paid to the State Government Pensioners / Family Pensioners with effect from 1.7.2007 on Basic Pension/Family Pension plus Dearness Pension/Dearness Family Pension in Finance Department Resolution No Pen-43/2007/21615/F., dt.21.04.2008 consequent upon merger of temporary increase on Pension/Family Pension equivalent to 50% of Basic Pension/Basic Family Pension with the Basic Pension/Basic Family Pension to the existing State Govt. Pensioners/Family Pensioners with effect from 01.04.2006 in Finance Department Resolution No. Pen-100/2006-266921/F, dated-14.06.2006.

2. In the meantime one instalment of Dearness Allowance @ 6% in favour of the State Government employees has been sanctioned by State Government w.e.f 01.01.2008 vide Finance Department Office Memorandum No.30111 /F., dated 19.06.2008.

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 same rate of 6% on Basic Pension / Family Pension plus Dearness Pension / Dearness family Pension taken together w.e.f 01.01.2008. With sanction of one does of T.I. of 6%, the T.I. now payable on Basic Pension / Family Pension plus Dearness Pension / Dearness Family Pension will be enhanced from 41% to 47% w.e.f 01.01.2008.

For the purpose of this Resolution : -

- (i) 'Pension/Family Pension' in the case of the pre 1.1.96 retirees and where family pension was due prior to 1<sup>st</sup> January, 1996 means the consolidated/revised pension or consolidated/revised family pension, as the case may be, in terms of Finance Department Office Memorandum No.25452/F 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.

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

By Order of the Governor

**Sd/- D.P.Das**  
**Special Secretary to Government**

**IMMEDIATE****FINANCE DEPARTMENT****No.Pen-103/08 - 39458 (255)/F., Dt.25.08.08**

From

Shri D.P.Das, I.A.S.,  
Special Secretary to Government.

To

The Principal Secretaries/  
Commissioner-cum-Secretaries/  
Secretaries/  
Special Secretaries to Govt. All Departments/  
All Heads of Departments/  
All Collectors.

Sub : Maintaining the retirement profile of all State Govt. Employees.

Sir/Madam,

I am directed to say that Rule 57 of O.C.S. (Pension) Rules 1992 provides that, "Every Head of Office shall have a list prepared in every six months i.e. on the 1<sup>st</sup> day of January and the 1<sup>st</sup> day of July each year of all Govt. Servants due to retire within the next 24 to 30 months. A copy of every such list shall be supplied to the A.G. (A&E), Orissa, Appointing Authority, Administrative Department concerned, Director of Treasuries and Inspection, Orissa and the Estate Officer or the competent authority as the case may be (if the Govt. servant concerned is an allottee of Govt. accommodation), not later than 31<sup>st</sup> January or 31<sup>st</sup> July as the case may be of that year in the Form-1. In case of a Govt. servant retiring for reasons other than superannuation, the Head of Office shall promptly inform the authorities as stated above as soon as the fact of such retirement becomes known to him."

Now the A.G.(A&E), Orissa has brought to the notice of Govt. that most of the Head of offices in the State are not following the above provisions of O.C.S. (Pension) Rules, 1992 and are not transmitting the above information to A.G. (A&E), Orissa in time. It is also noticed that in some cases, the pension cases are being received in the office of A.G. (A&E). Orissa six months to two years after superannuation of Govt. Servant. Non-adherence to codal provisions and abnormal delay in sanctioning the pensions and no advance information on such retiring employees have caused inconvenience to A.G., Orissa to monitor the PSA (Pension Sanctioning Authorities) for timely submission of pension papers.

In the circumstances cited above, I am therefore to request you kindly follow the instructions scrupulously and issue suitable instruction to all P.S.As under your Administrative Control to know the provisions of O.C.S. (Pension) Rules, 1992 meticulously .

Yours faithfully,

**Sd/- D.P.Das**  
**Special Secretary to Government**



## FINANCE DEPARTMENT

### RESOLUTION

**No. 43870/F., Bhubaneswar, dated the 25<sup>th</sup> September, 2008**  
**Pen-144/2008**

**Sub : Special Incentive Package to the Police Personnel of the State engaged on Naxalite duty.**

Sanction of compassionate grant to the Police Personnel of the State working in the Naxalite affected areas is governed by the Orissa Civil Service (Compassionate Grant) Rules, 1964 and Finance Department Resolution No. Pen-64/2001-53385/F., dated 02.11.2001, read with Finance Department Resolution No. Pen-61/2004(pt.)-41781/F., dated 24.09.2004. The matter regarding revision of the prevailing compensation package of the State Government to the Police Personnel who are victims of Naxal violence was under active consideration of Government.

After careful consideration of all the aspects of the issue and in partial modification of Para-3 (1) (a) & (b) of F.D. Resolution No.53885/F dated 02.11.2001, Government have been pleased to enhance the rate of compassionate grant as under. The compassionate grant shall be allowed at the following revised rate to the police personnel of the State who die or sustain injury on duty during extremist violence in Naxalite affected areas.

Existing Provision		Modified Provision	
I. (a) Death case	Rate of compassionate grant	I. (a) Death case	Rate of compassionate grant
i) Officers above the rank of Inspector	Rs.5.00 lakh	i) Officers in the rank of Inspector and above	Rs.10.00 lakh
ii) Officers in the rank of Inspector and below	Rs.4.00 lakh	ii) Officers in the rank of Sub-Inspector and below	Rs.8.00 lakh
(b) Injured Police Personnel		(b) Injured Police Personnel	
i) Injury leading to permanent Incapacitation (loss of two legs or two eyes or only one leg and one eye).	Rs.1.50 lakh	i) Injury leading to permanent incapacitation for all ranks	Rs.4.00 lakh
ii) Loss of one leg or one eye	Rs.1.00 lakh	ii) Injury leading to partial incapacitation for all ranks	Rs.2.00 lakh

2. Other terms and conditions for sanction of compassionate grant in favour of the police personnel in the State engaged on Naxalite duty specified in Finance Department Resolution No.Pen-64/2001-53885/F., dt.02.11.2001 and read with Finance Department Resolution No. Pen-61/2004(pt.)-41781/F., dated 24.09.2004 remain unaltered.

3. This order shall come into force with effect from 01.01.2008.

4. Relevant provisions of the Orissa Civil Services (Compassionate grant), Rules, 1964 are deemed to have been modified to that extent as specified in the foregoing paragraphs. Formal amendment of the Rules in terms of this order will be issued in due course.

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

By Order of the Governor

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

**FINANCE DEPARTMENT**

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**No.Pen-97/2008 - 45846 (410)/F.,**

From

Shri D.P.Das, IAS  
Special Secretary to Government.

To

All Principal Secretaries/Commissioner-cum-Secretaries/  
Secretaries to Government/Special Secretaries to Government/  
All Heads of Department/Heads of Public Sector Undertakings/  
All Collectors.

Sub: Option to be exercised by Government employees joined in  
Govt. services on or after 1.1.2005 as per New Restructured  
Defined Contribution Pension Scheme.

Bhubaneswar, the 16<sup>th</sup> October, 2008.

Madam/Sir,

Introduction

I am directed to say that the State Government have introduced a New Restructured Defined Contribution Pension Scheme for the new entrants to State Government services from 1.1.2005 in pensionable establishments as per Finance Department Notification No.44451/F dt.17.9.05. The necessary guidelines to this effect have been issued in Finance Department O.M.No.30132/F dt.13.7.06 and Letter No.16950(255)/F dt.2.4.07.

Interim

Fund

1. In accordance with Para 3(iv) of the aforesaid O.M., dated 13.7.06, the Accountant General(A&E), Orissa/Controller of Accounts, Orissa have been authorized to act as Fund Managers in respect of New Pension Scheme(NPS) as an interim arrangement till funds are transferred to the Pension Fund Regulatory and Development Authority (PFRDA) or regular Fund Managers appointed for the purpose. The State Government have opted to be a member of PFRDA and will act as per their instructions from time to time for implementation of the scheme.

Fund  
Managers  
approved  
by  
PFRDA  
for Orissa

2. (i) In the meantime, the PFRDA has appointed three Fund Managers i.e. U.T.I, S.B.I and L.I.C. India Limited for investment of funds under New Pension Scheme (NPS) in various categories of schemes launched by them duly approved by PFRDA.

NSDL as CRA and cost for Record keeping

(ii) As per provisions laid down in the New Pension Scheme(NPS), the National Securities Depository Ltd., Mumbai has also been appointed by the PFRDA as Central Record Keeping Agency (CRA) under the New Pension Scheme. The State Government have opted to avail the services of NSDL by signing agreement with the above Organisation. The cost of Record Keeping to be charged from time to time by the CRA is to be recovered from the Pension Account of the employees concerned under New Pension Scheme(NPS).

3. The para 3(iii) of Finance Department O.M.No.30132/F dt.13.7.06 provides that in order to implement the scheme, the Fund Managers would give out easily understood information about the performance of different investment schemes floated by them so that individual Govt. employee would be able to make choice about which scheme to choose. In this matter Government will not have any responsibility on interest liability.

Responsibility of HOD / DDO to transmit the contribution to Fund Managers

4. After the Funds under New Pension Scheme (NPS) are transferred from the Accountant General (A&E),Orissa and Controller of Accounts,Orissa to approved Fund Managers, the process of sanctioning the matching contribution by the Accountant General(A&E),Orissa shall be discontinued and it would be the responsibility of the Head of Office/D.D.O. concerned to sanction the matching contribution towards Govt. share from the following Head of Account and remit both the shares in shape of Bank Draft along with the schedules of the drawal bills to the concerned Fund Managers and no allotment is necessary for drawal of matching contribution under the following Head of Account.

**Demand No.05-2071-Pension and Other Retirement Benefits-01-Civil-117-Govt. Contribution for Defined Contribution Pension Scheme-42007-Govt. Contribution.**

Duty of the subscriber / DDO to furnish information on options

5.(i) Immediately after joining in Govt. service, the Govt. Servant will be required to furnish his bio-data and also exercise his option as provided in Annexure-I enclosed in this Circular in six copies selecting one of the Fund Managers and also to choose any one Scheme out of different investment schemes floated by the such Fund Manager for investment of his/her funds under New Pension Scheme (NPS) to the concerned D.D.O.

Duty of DDO for transmission of information

The D.D.O concerned will be responsible for obtaining the above information from all the Govt. employees those who have been enrolled under the New Pension Scheme (NPS) and forward such information in consolidated manner, of all such employees to the respective Fund Managers, CRA, the Accountant General(A&E) Orissa / Controller of Accounts, Orissa, Bhubaneswar, the Director of Treasuries and

Inspection, Orissa, Administrative Department of the employee concerned and Finance Department latest by 15.11. 2008.

The Head of the Office, the D.D.O and the subscriber under the scheme will be jointly responsible to ensure to reach the information within the stipulated date line to respective agencies.

Allotment  
of PRAN by  
CRA to the  
subscriber

(ii) All employees covered under this system, have to be registered by the Central Record Keeping Agency (CRA) and will have a unique individual Permanent Retirement Account which is to be maintained by the Agency. Each individual employee will be provided with a Permanent Account Number termed as Permanent Retirement Account Number (PRAN).

Soon after receipt of PRAN from the CRA, a Xerox copy of the same shall be pasted in the Service Book of the concerned employee.

Duty of  
DDO to  
remitte both  
the shares to  
Fund  
Managers

(iii) With a view to accomplishing the work smoothly, DDO concerned shall recover the employees contribution in each month and concurrently sanction the Government contribution from the respective Head of Accounts each month. Both the amount shall be clubbed in the prescribed schedule i.e. Annexure-II and sent to the concerned Fund Manager in shape of Bank Draft along with the said schedule by 5<sup>th</sup> of succeeding month.

Action on  
transfer of  
the  
subscriber

(iv) Whenever any Govt. servant is transferred from one Office/Establishment to another, the D.D.O. shall clearly mention in the L.P.C. of the individual subscriber, the Permanent Retirement Account Number, detailed data relating to the month up to which contributions are deposited, amount of deduction towards employee's contribution and Govt. contribution transferred to the Pension Fund along with the name of the Fund Manager and the scheme under which the employee is investing.

(v) In case of the employee who is a subscriber to New Pension Scheme (NPS) remains on long leave his/her contribution towards NPS shall be remitted from the leave salaries soon after he/she returns from leave. Govt. contribution in this case, shall accompany with the employee's contribution.

Action on  
leave

(vi) But in case of the employee who is a subscriber to NPS remains on leave for a short period i.e. part of a month his/her contribution shall be remitted either from leave salaries or from regular salaries which amount is higher. Likewise, the Govt. contribution in this case, shall accompany with the employee's contribution.

Action on suspension of the subscriber	(vii) During the period of suspension the recovery of employee's contribution shall not be made from his/her subsistence allowance and the reason of non-contribution to the Scheme shall be indicated in the recovery schedule by the DDO concerned. Soon after reinstatement of the concerned employee in service the employee contribution shall be recovered from his/her arrear pay bills subject to drawal of salaries for the period of suspension along with Govt. contribution.
Action on removal/ termination/ dismissal/ resignation	(viii) In case an employee is removed or terminated or dismissed from the Service or in case of resignation it shall be intimated to the respective Fund Manager by the concerned D.D.O.
Action on Deputation	(ix) Govt. servant on his/her deputation to a foreign body, corporate owned or controlled by Govt., the employee's contribution shall be recovered from the salary of such employee and the same amount shall be sent to the concerned Fund Manager with the employer's share in the shape of Bank Draft as indicated at Para –5(iii) by the concerned foreign body. The foreign body shall bear the amount of Government contribution in such case.
Revision of nomination by the subscriber	6. Nomination has to be filed by the employees concerned at the time of admission to the scheme and has to be revised consequent upon marriage of the subscriber and thereafter once in every five years if necessary. Requisite entry to this effect along with name(s) of nominee(s) should be noted in the Service Book of the concerned employee.
Submission of option	7. All entries made in the proforma stated in Para 5(i) i.e. option form meant for individual employees shall be correctly filled up and the copies of the same shall be transmitted to the authorities concerned within 30 days from the date of joining of the employee in Govt. service. For undue delay in submission of the option form duly filled in or submission of incorrect data, both the employee and the concerned D.D.O would be held responsible jointly.

It is noteworthy to indicate that, the following three Organizations play vital role for implementation of the scheme.

- (a) Pension Fund Regulatory and Development Authority (PFRDA).
- (b) Fund Managers.
- (c) Central Record Keeping Agency (CRA).

**(a) Pension Fund Regulatory and Development Authority (PFRDA)**

The Pension Fund Regulatory and Development Authority (PFRDA) has been constituted by Government of India to monitor the process of Pension Fund related matters and to control and co-ordinate the Organizations/Establishments etc. involved in New Pension Scheme(NPS).

**Address of Pension Fund Regulatory and Development Authority(PFRDA).**

Pension Fund Regulatory and Development Authority,  
1<sup>st</sup> Floor, ICADR Building, Plot No.6,Vasant Kunj, Institutional Area,  
Phase-II,New Delhi-110070,Tel-26897937,FAX-26897938.  
E-mail-[gyanabhushan @ nic.in](mailto:gyanabhushan@nic.in)

**(b) Fund Managers**

The Fund Manager is an institutional Finance Agency which invests the deposits in different categories of investment schemes. The individual employee who joins in Govt. service in pensionable establishments on or after 1.1.2005 has to choose one of the approved Fund Managers and scheme in which his amount of subscriptions will be invested.

Response of  
Fund  
Managers as  
per the  
questionnaire  
of F.D

Elaborate questionnaire was circulated to three approved Fund Managers to furnish their response containing the performance profile in the said questionnaire. They have furnished detailed information along with different schemes in which the employee will give his/her choice to select one of the schemes. The detailed schemes of the Fund Managers are given in Annexure-III(a),III(b), III(c) which are available in the State Website [www.orissa.gov.in](http://www.orissa.gov.in) under this circular.

**Address of Approved Fund Managers**

- 1) UTI Retirement Solutions Ltd.,UTI Tower,GN Block,Bandra Kurla Complex,Bandra(East) Mumbai-400051.  
E-mail: [balram.bhagat @ uti.co.in](mailto:balram.bhagat@uti.co.in)
- 2) SBI Pension Funds Pvt. Ltd.  
State Bank Bhawan,Madame Cama Road,Mumbai-400021.  
E-mail: [puru.nair @ sbi.co.in](mailto:puru.nair@sbi.co.in)
- 3) L.I.C. Pension Fund Ltd., Jyogakshema East Wing,7<sup>th</sup> Floor,Jeevan Bima Marg, Nariman Point,Mumbai-400021.  
E-mail: [LIC\\_pension\\_fund @ lic India.com](mailto:LIC_pension_fund@licindia.com)

**(c) Central Record Keeping Agency (CRA).**

The Central Record Keeping Agency is assigned for maintenance of data pertaining to all matters of New Pension Scheme(NPS).

**Address of Central Record Keeping Agency for the State of Orissa is given below.**

National Securities Depository Ltd.  
4<sup>th</sup> Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai-400013, Tel-91-22-24994200.  
Website: [www.nsdl.co.in](http://www.nsdl.co.in), e-mail: info @ nsdl.co.in.

I would, therefore, request to you kindly issue suitable instructions to all D.D.Os. under your administrative control to take immediate steps for implementation of the scheme as outlined in the guidelines and also to complete all the process regarding exercise of option by the employee concerned joined in Government service on or after 1.1.2005 latest by 15.11.2008 as indicated in Para 5(i) of the Circular.

Yours faithfully,

**Sd/- D.P.Das**  
**Special Secretary to Government.**



**ANNEXURE-I****FORM FOR EXERCISING OF OPTION AS PER NEW  
RESTRUCURED DEFINED PENSION SCHEME**

- 1 (a) Name of the subscriber i.e. employee  
(in block letters).
- (b) Employee Code No. (If any)
- (c) PRAN (if allotted)
- 2 (a) Designation
- (b) Class/Grade
- (c) Cadre
3. Office/Department/Institution where he/she is serving.
4. Sex
5. Marital status
- 6 (a) Date of birth
- (b) Date of entry into Govt. service
- (c) Date of retirement on attaining age of superannuation.
- 7 (a) Religion & Community
- (b) Caste (SC/ST/OBC/SEBC/GC)
- 8 (a) Scale of pay
- (b) Present basic pay
9. Father's/Husband's name
- 10(a) Present address
- (b) Permanent address
- 11(a) E-mail address (if any)
- (b) Telephone No. (if any)
- 12(a) Personal Identification mark
- (b) Height
- (c) Thumb impression
13. Names of the dependent family members their age and relation to the subscriber.

Sl.No.	Name	Age/Date of birth	Relation

14. Nomination of family membership order to get the dues on the death of the subscriber.

Sl. No.	Name and address	Age/Date of birth	Percentage of share payable	Relationship with the subscriber

15. Details of the Establishment from which he/she is drawing salaries.
16. Name of the Scheme/Investment Plan of the Fund Manager in which the subscriber opts to invest.
17. Remarks (if any)

**UNDERTAKING**

I \_\_\_\_\_ (Designation) \_\_\_\_\_  
Office/Department \_\_\_\_\_ do hereby declare  
that the information furnished above are correct to the best of my  
knowledge.

Signature of the Subscriber

Place  
Date

Counter Signature of D.D.O/Head of the Office

(Name)

Office Seal



**ANNEXURE –III (a)****Response of the Fund Manager i.e, Unit Trust of India with its schemes on the questionnaires prepared by F.D. on New Pension Scheme.**

1	Name of the Pension Managing Agency	UTI Retirement Solutions Ltd.	
2	Detail address of Head Quarters and Branches located within the State of Orissa	UTI Tower, GN Block, Bandra Kurla Complex, Bandra (East), Mumbai-400051	
3	Capital structure of the Fund Manager Company	It is wholly owned by UTI Asset Management Company Ltd. Paid up Capital of the company Rs. 20 Crores Ltd.	
4	Name, address, phone number, Fax, e-mail address of the Contract Officer of the Fund Managing Agency.	Balram P Bhagat Chief Executive Officer UTI Retirement Solutions Ltd UTI Tower, GN Block, Bandra Kurla Complex, Bandra (East) Mumbai -400051 Phone -022-66786731 Fax- 022-66786512 Email: balram, bhagat@uti.co.in	
5	Past performance of the Agency both original & subsidiary	UTI Retirement Solutions Ltd started functioning with effect from March 31, 2008. We attach herewith the performance of the schemes managed by UTI Asset Management Company Ltd on year to year basis for the last five years and the same is enclosed as per Annexure-I.	
6	Return on the Pension related schemes over period of last 10/20 years.	UTI Asset Management Company Ltd has been managing UTI – Retirement Benefit Pension Fund (a Govt. of India notified Pension Fund since December 26, 1994) Fund Performance as March 31,2008 is as under	
		Period	Compounded Annualised R
		Last 1 Year	12.43%
		Last 3 Year	12.76%
		Last 5 Year	17.15%
Since inception (Dec	12.46%		
7	Comparative analysis between the yield under Pension related schemes and other saving options	Comparison attached as per Annexure –II Page No. 11	
8	Comparative analysis between the	UTI Asset Management Company is	

	Annuity and other Investment options on the basis of historical return on Investment.	not an Annuity provider as of date, hence we cannot furnish any comparative analysis
9	Details of operational guidelines on present investment proposals including access to status of investment /return.	<p>1) Investment of Funds will be as per the guidelines provided by Pension Fund Regulatory &amp; Development Authority, which is part of the Investment Management Agreement. Copy of the same is enclosed for your kind perusal.</p> <p>2)As far as the investment and returns are concerned, Net Asset Value of the scheme will be declared on a daily basis.</p> <p>As per the present agreement, we have two investment options, the first being the default option which has 85% exposure to debt instruments (fixed income securities) and a maximum of 15% equity exposure. The Second option, which is not operational at present, is 100% Govt. Securities option</p>
10.	Projection of future return on the basis of current market rate relating to the schemes available / proposed to be available under NPS	The returns are not assured and there is no minimum guarantee under New Pension System. However, assuming that the fixed income securities would be able to give 8.5% per annum on long term basis and the equity component would be able to generate a return of around 15% per annum, the projected future returns are attached as per Annexure-III
11.	Projection on returns from Annuity (on the basis of Current Market rate of return relating to the Schemes available / proposed to be available under NPS.	New Pension System guidelines do not provide for any assured Annuity payment. However, based on three assumptions of 8% growth, 10% growth and 12% growth under New Pension System., the probable Pension at the time of retirement may be as per Annexure IV attached.
12.	Process and time required for switching over from one scheme to another with the same Fund Managing Agency or to another Fund Managing Agency.	Switch over would be within 3 days from receipt of information from Central Record Keeping Authority(CRA)
13.	Comparison of the projections given in Column 11 & 12 with other	The projections itself are based on assumptions as the return under New

	investment options with similar level of risk.	Pension System, are not guaranteed. Hence, comparison would not be fruitful.
14.	International exposure, if any, if so, please mention in brief.	<p>UTI AMC has also got an Offshore wing named UTI International Ltd. based in London, is involved in marketing the schemes of the UTI Mutual Fund as well as Offshore Funds outside India.</p> <p>UTI International Ltd. has entered into an agreement with Shinsei Bank of Japan to set up UTI International (Singapore) Pvt. Ltd. for investment management &amp; distribution of financial products in the South East Asian region.</p> <p>Presently as per the Investment Management Agreement between the New Pension System Trust &amp; UTI Retirement Solutions Ltd, there is no provision for investment of Pension Fund in the international market.</p>
15.	Details of the Pension Investment schemes proposed by the Agency.	The relevant portion of the Investment Management Agreement having two Pension Investment schemes is enclosed as per Annexure V.
16.	Whether the above schemes are approved by PFRDA ?	Yes
17.	Whether the Agency can give minimum guarantee on return on pension investment ?	No
18.	Modes of communication on status of investment and return to the investor.	Declaration of Daily Net Asset Value of the schemes.
19.	Probable long and short term return on the present trend.	It may be in the range of 8-10%
20.	Service facilities available to both the investor and State Government.	<p><b><u>Fund Management Service :</u></b></p> <p>UTI Retirement Solutions Ltd. will act as a Fund Manager and manage the Pension Funds.</p> <p><b><u>Record Keeping Service:</u></b></p> <p>Subscribers to the scheme will receive services from National Securities Depository Ltd, the Central</p>

		Record Keeping Agency, appointed by Pension Fund Regulatory & Development Authority.
21.	Whether the service will be free or to be levied with charges. If so, to what extent and who will bear it ?	<p><b><u>Fund Management Service :</u></b> The applicable charges for Fund Management are as per the Annexure –VI attached herewith.</p> <p><b><u>Record Keeping Service:-</u></b> Relevant information on this point can be obtained from National Securities Depository Ltd. (NSDL), the Central Record Keeping Agency appointed by Pension Fund Regulatory &amp; Development Authority.</p>
22.	Modus operandi and disbursement of return on normal superannuation and short term on account of death, resignation and removal.	<p>It will be made as per Pension Fund Regulatory &amp; Development Authority (PFRDA) guidelines.</p> <p>Subscriber will be paid their unit value of investment as on the date of maturity.</p>
23.	Whether the Fund Manager will charge extra amount in the eventuality of an employee proceeding on long leave or placed under suspension and regularisation of the same takes long time disrupting the contribution of the employees / employer.	<p>Fund managers are just responsible for managing the funds and generating market related returns as and when the funds are received.</p> <p>Delay in receipt of individual contribution may impact the terminal value.</p>
24.	Whether any standard agreement approved by PFRDA is prescribed to be executed by the Fund Managers with the investor ? If so, it should be appended.	Yes, Copy of Investment Management Agreement between New Pension System Trust & UTI Retirement Solutions Ltd. is enclosed as Annexure-VII
25.	In case of acute necessity whether investor can withdraw recoverable amount from the Fund ? If so, what would be the maximum amount admissible, period of recovery and extent of extra amount payable over and above the refundable amount.	Provisions of New Pension System and guidelines of Pension Fund Regulatory & Development Authority would be applicable.
26.	Risk Management structure and system of the Fund Manager Company.	<p>1) UTI AMC has a Five Layered Fund Management Process. The same is enclosed as per Annexure VIII</p> <p>2) We have got a very stringer Risk Management Process. The copy of Risk Management Structure is enclosed as per Annexure-IX</p>

27.	Whether the investor can avail loan from the Agency against such investment?	No
28.	Whether the investment document can be reassigned to any Government recognised financing agency for availing loan.	No
30	What is minimum and maximum time required, if the investor intend to switch over his investment from one Agency to another approved Agency.	No such time limit is prescribed by New Pension System.
31	Any other personal data, the Fund Manager intend to collect from the investor for operation of the scheme for other administrative necessity.	Nil

**Signature of Fund Manager**



**ANNEXURE – III (b)****Response of the Fund manager i.e. State Bank of India with its schemes on the questionnaires prepared by F.D. on New Pension Scheme**

S.No.		
1	Name of the Pension Fund Manager	SBI Pension Funds Pvt. Ltd.
2	Detailed address of Head Quarters and branch/branches located within State of Orissa	Head Office is at Mumbai. No. branch office as of now. Location: State Bank Bhavan, Madame Cama Road, Mumbai 400021
3	Capital Structure of Fund Manager Company	Authorized Capital Rs. 100 Crore Paid up Capital Rs. 20 Crore
4	Name, address, phone number, fax and e mail address of the contact officer of the Fund manager	Shri R. Chinnaiyan, MD & CEO Shri A. Purushothaman, Fund Manager Ph. No. 9930881010, 9930466440 Fax No. 022 22855822 r. <a href="mailto:chinnaiyan@sbi.co.in">chinnaiyan@sbi.co.in</a> <a href="mailto:puru.nair@sbi.co.in">puru.nair@sbi.co.in</a> Address is as above
5	Past performance of the Agency/ Both Sponsor and subsidiary	The Company has no past experience. The sponsors (State Bank of India, SBI Life Insurance CO. Ltd. And SBI Funds Management Pvt. Ltd.) have very rich experience of fund management. Our Portfolio Management Services manage EPFO funds of apprx Rs. 180000 Crore and earn an annual yield of over 9% during last year. EPFO follow the most conservative investment pattern in as much as all investments are in debt securities and trading is also not permitted by them.
6	Present performance of the Agency/ both Sponsor and subsidiary	Same as above
7	Return on pension fund related schemes over period of last 10/20 years	Pension Funds are new in India. Past date not available
8	Comparative analysis between the yield under Pension related schemes and other saving options	Other saving options with the Banks carry fixed interest rates. The banks do not accept deposits for more than 10 years. Pension funds are long term in nature with an average horizon of 30 to 35 years. With

		investment in equity and mutual funds, upto 15% of the corpus as permissible by PFRDA, the pension related schemes are likely to generate higher returns compared to other savings options i.e. bank deposits. The performance cannot be compared to investments in mutual funds alone or equity alone as these investments may generate still higher return but the risk profile of such investment is also high.
9	Comparative analysis between the Annuity and other Investment options on the basis of historical return on Investment	Annuity is the mechanism to provide pension to the subscriber. 40% of the accumulations (contributions and returns) are to be compulsorily placed with the annuity provider on superannuation. The subscriber does not have the option here. He can withdraw the remaining 60% of the accumulations on retirement and invest it as per his wisdom.
10	Details of operational guidelines on present investment proposals including access to status of investment/ return	<b>Two schemes</b> 1. 100% Govt. Securities 2. Default Scheme i) Central Govt. Securities (min) 25% ii) State Development Loans (min.) 15% iii) PSU/ PFI Bonds (Min) 25% iv) Equity (Max) 5% v) Residual-any of the three above i, ii, iii 30% 1/3 <sup>rd</sup> of this can be in Private sector corporate bonds or equity linked mutual funds. The subscriber will be provided monthly statement by the Central Recordkeeping Agency (CRA) showing his investments and returns.
11	Projection of future return on the basis of current market rate relating to the schemes available/ proposed to be available under NPS	> 8.50%
12	Projection of returns on Annuity (on the basis of current market rate of return relating to the schemes available/ proposed to be available under NPS.	Not applicable to Pension Fund Manager
13	Process and time required for switching over from one scheme	The subscriber will make a simple request to his employer who would

	to another with the same Fund managing agency or to another Fund Managing agency	forward it to the Central Recordkeeping Agency. The switch will take place the same day/ next day the request reaches CRA.
14	Comparison of the projections given in column 11 and 12 with other investment options with similar level of risk	Comparable
15	International exposure, if any, if so, please mention in brief.	No international exposure is envisaged in the scheme as it stands today.
16	Details of the pension investment schemes proposed by the Agency.	Two schemes : 1. 100% Govt. Securities 2. Default Scheme i) Central Govt. Securities (Min) 25% ii) State Development Loans (Min.) 15% iii) PSU/ PFI Bonds (Min) 25% iv) Equity (Max) 5% v) Residual-any of the three above i, ii, iii 30% 1/3 <sup>rd</sup> of this can be in Private sector corporate bonds or equity linked mutual funds.
17	Whether the above schemes are approved by PFRDA	Yes
18	Whether the Agency can give minimum guarantee on return on pension investment?	A Guarantee on returns not permitted by Regulators
19	Modes of communication on status of investment and return to the investor	The CRA will sent monthly and annual statement to each subscriber. He can also access his account through his employer on internet
20	Probable long and short term return on the present trend.	Long term Return > 8.5% Short term return (below 1 yr)> 7.00%
21	Service facilities available to both the investor and State Govt.	Professional management of funds at the most competitive rates.
22	Whether the service will be free or to be levied with charges. If so, to what extent and who will bear it	Fund Manager will be doing only wholesale management of funds and individual subscriber wise accounts will be maintained by Central recordkeeping Agency who will also be consolidating information of funds inflow and outflow to a Fund Manager on a daily basis. We have quoted charges of 3 bps per hundred rupees of Asset Under Management plus 10 bps of the actual deal value for managing pension funds of Central Govt. employees. Charges

		may be borne by the employee of the employer.
23	Modus operandi and disbursement of return on normal superannuation and short term on account of death, resignation or removal	The fund manager will be declaring NAV on a daily basis and units will be allotted to the subscriber based on NAV and his contributions. On superannuation, 60% accumulations can be withdrawn and the remaining 40% to be placed with an annuity provider. In the event of death, the accumulations (contributions and returns) will be paid to the legal heir. In the event of resignation or removal, funds will remain with the Fund Manager till he attains the age of superannuation. The funds will keep earning returns during this period.
24	Will the Fund Manager charge extra amount in the event of an employee proceeding on long leave or placed under suspension and regularisation of the same takes long time disrupting the contribution of employees/employer	The Fund Manager will levy no extra charge.
25	Whether any standard agreement approved by PFRDA is prescribed to be executed by the Fund Managers with the investor ? If so, it should be appended.	No agreement will be signed with the individual subscribers. The agreement will be signed between the Fund Manager and the NPS Trust. A copy of the agreement signed between the NPS Trust and SBI Pension Funds Pvt. For managing the pension funds of Central Govt. employees is enclosed.
26	In case of acute necessity whether investor can withdraw recoverable amount from the Fund. If so, what would be the maximum amount admissible, period of recovery and extent of extra amount payable over and above the refundable amount ?	As the NPS schemes stands today, no withdrawals are permitted. However, the State Govt. and the regulators may formulate a policy in this regard. Pension Fund Manager will follow the policy at no extra cost.
27	Risk Management structure and system of the Fund manager company.	The Front office and back office will be segregated. Investments will be as per investment pattern approved by PFRDA. Investment policy will be reviewed periodically. All

		Investments to be reported to the Trustees and regulators. Prudential norms and investment sub-limits will be fixed. Portfolios will be periodically reviewed.
28	Whether the investor can avail loan from the Agency against such investment ?	As the scheme stands today, it is not permitted.
29	Whether the investment document can be reassigned to any Govt. recognized financing agency for availing loan.	As the scheme stands today, it is not permitted.
30	What is minimum and maximum time required, if the investor intend to switch over his investment from one Agency to another approved Agency.	Investor's request will be communicated to the Central Recordkeeping Agency by his employer. The CRA will advise the Pension Fund Managers. The switch will take place the same day/next day the request reaches CRA.
31	Any other personal data, the Fund Manager intend to collect from the investor for the operation of the scheme for other administrative necessity.	No other data required.

### **ANNEXURE – III (C)**

**Response of the Fund Manager i.e. Life Insurance Corporation of India with its Scheme on the questionnaires prepared by F.D. on New Pension Schemes**

**( Standard Format for submission of information by the Fund Managers under N.P.S. of Government of Orissa )**

**1. Name of the Pension Fund Managing Agency**

LIC Pension Fund Ltd.

**2. Details address of Head Quarters and Branch/Branches located within the State of Orissa**

a) Head Office of LIC Pension Fund Ltd. Is located in Mumbai.  
The address is:

LIC Pension Fund Ltd.  
Yogakshema, East Wing, 7<sup>th</sup> Floor,  
Jeevan Bima Marg,  
Nariman Point, Mumbai – 400 021.

Tel : 022-22882871

FAX : 022-22822289

b) The sponsor of LIC Pension Fund Ltd. Life Insurance Corporation of India has huge presence in the State of Orissa. Orissa comes under East Central Zone of LIC. There are 4 these Divisions, there are 66 Branch Offices in the State of Orissa.

**3. Capital Structure of the Fund Manager Company**

Paid up capital of LIC Pension Fund is Rs. 15 Crore, entirely provided by Govt. of India through LIC of India.

**4. Name, address, phone number, Fax, e-mail address of the Contact Officer of the Fund Managing Agency**

Dr. H. Sadhak  
Chief Executive Officer  
LIC Pension Fund Ltd.  
Yogakshema, East Wing, 7<sup>th</sup> floor,  
Jeevan Bima Marg,  
Nariman Point, Mumbai – 400 021

Tel : 022-22882871

Fax : 022-22822289

E-mail : [Licpensionfund@licindia.com](mailto:Licpensionfund@licindia.com)

**5. Past Performance of the Agency/both original & subsidiary**

- LIC Pension Fund Ltd. is a Public Limited Company having been incorporated on 21.11.2007. We received our Certificate of Commencement of Business from Register of Companies. Mumbai on 8.1.2008 and from PFRDA on 29.3.2008.
- LIC Pension Fund Ltd. commenced its investment operation in April, 2008.

## **LIC Pension Fund Ltd.**

- The sponsor i.e. LIC of India manages insurance funds raised by selling life insurance product. Past performance of asset under management along with the average yield on investment of life fund for the last 5 years is given below :-

Year	Fund size (Rs. in Crore)	Average yield (%) on investment
2002-03	2,65,004.47	10.40
2003-04	3,43,128.80	9.57
2004-05	4,13,800.95	9.43
2005-06	5,24,017.25	8.72
2006-07	6,13,266.58	8.22

### 6. **Present performance of the Agency/both original & subsidiary**

a) Investment performance of LIC Pension Fund Ltd. LIC Pension Fund has started receiving funds from NPS Trustees w.e.f. 1.4.08 and we are investing the funds as per the Investment guidelines of PFRDA. **As on 23.5.08 our portfolio yield is 8.79% per annum annualized.**

b) **Investment performance of LIC of India** : Vide section 5(C), we have furnished data regarding investment performance of LIC till 2006-07. The data regarding performance in 2007-08 is being audited. The audited data, with board's approval, would be placed before the Parliament. After that, we would be able to furnish necessary information to you in respect of 2007-08

### 7. **Return on the Pension Schemes of LIC during the last 5 years**

We give below the investment performance of various pension funds of LIC for the last 5 years.

Year	Individual Annuity Fund		Group Annuity Fund		Group Fund	Superannuation
	Fund size (Rs. in Crore)	Average YTM (%)	Fund size (Rs. in Crore)	Average YTM (%)	Fund size (Rs. in Crore)	Average YTM (%)
2002-03	4.953	10.90	5.447	11.72	6.944	10.88
2003-04	5.395	10.63	6.991	10.78	8.751	10.18
2004-05	5.807	10.17	8.615	10.19	10.455	9.87
2005-06	6.093	9.83	9.952	9.78	12.171	9.66
2006-07	6.638	9.50	11.040	9.53	13.931	9.50

#### **Unit Linked Pension Plans :**

LIC has launched Unit Linked Pension Plans with options to select different investment patterns as shown below :

#### **Future Plus : Data of Launch – 04.03.2005**

Name of Fund	Investment Pattern	Return in 2007-08	Yield since inception
Growth	Equity not more than 60%	16.25%	74.75%
Balance	Debt not less than 60%	11.87%	41.63%
Income	Debt not less than 70%	15.86%	36.28%

#### **Market Plus : Date of launch – 05.07.2007**

Name of Fund	Investment Pattern	Return in 2007-08	Yield since inception
Growth	Equity bet 60% & 80%	13.28%	19.91%
Balance	Debt not less than 50%	12.51%	15.19%
Securd	Debt not less than 65%	10.33%	16.38%

**8. Comparative analysis between the yields under Pension related schemes and other saving options.**

Investment of LIC's pension related investments are done in accordance with the investment guidelines mandated by the regulator, IRDA. Security of investment being the upper most consideration. These funds are invested pre-dominantly in long dated Govt. securities (15 years & above). Keeping this in view, we give below the fund performance of LIC pension Plans vis-à-vis the average yield on Govt. securities of maturity 15 years & above :

Year	Individual Annuity Fund		Group Annuity Fund		Group Superannuation Fund		Average Yield on Govt. Securities (%)
	Fund size (Rs. in Crore)	Average YTM (%)	Fund size (Rs. in Crore)	Average YTM (%)	Fund size (Rs. in Crore)	Average YTM (%)	
2002-03	4.953	10.90	5.447	11.72	6.944	10.88	7.44
2003-04	5.395	10.63	6.991	10.78	8.751	10.18	5.60
2004-05	5.807	10.17	8.615	10.19	10.455	9.87	6.22
2005-06	6.093	9.83	9.952	9.78	12.171	9.66	7.21
2006-07	6.638	9.50	11.040	9.53	13.931	9.50	7.64

It may be observed that LIC Pension funds have always delivered better returns than Govt. Securities.

**9. Comparative analysis between the Annuity and other investment options on the basis of historical return on Investment**

In (8) above, we have provided comparative returns of LIC Pension Plans with returns on long dated Govt. Securities. In addition to the above, we give below comparison of returns on LIC Pension Plans vis-à-vis deposits in Commercial Banks :

Year	Individual Annuity Fund Average YTM	Group Annuity Fund Average YTM	Deposits in Commercial banks (Annual Rate of Interest)	
			1-3 years	Above 3 years
2002-03	10.90	11.72	4.25 – 6.00	5.50 – 6.25
2003-04	10.63	10.78	4.00 – 5.25	5.25 – 5.50
2004-05	10.17	10.19	5.25 – 5.50	5.75 – 6.25
2005-06	9.83	9.78	6.00 – 6.50	6.25 – 7.00
2006-07	9.50	9.53	7.50 – 9.00	7.75 – 9.00

It may be seen from the above that returns on the Pension Plans of LIC were always better than the Interest Rates on Deposits in Commercial Banks as well as Yield on Long-dated Government Securities.

**10. Details of operational guidelines on present investment proposals including access to status of investment/return.**

Investment management in LIC Pension Fund Ltd. would be guided broadly by the Investment Management Agreement between NPS Trustees and LIC Pension Fund Ltd. However day to day investment operations will be done in accordance with the Investment and Risk management Policy of the company. We are enclosing herewith a copy of Investment Management Agreement. Draft Investment Policy as well as Draft Risk Management Policy.



**11. Projection of future return on the basis of current market rate relating to the schemes available/proposed to be available under NPS**

Current level of expected yield is shown in col.3 of the table below and accordingly weighted yield works out to be 9.80% as shown below :

Asset Class	Portfolio % of Assets invested	Expected Annual yield (%)	Weighted Yield	
(1)	(2)	(3)	(4)	
Govt. Sec.	45%	8.50%	3.83%	
PSU Bond	25%	10.00%	2.50%	
Corporate Bond	10%	10.75%	1.05%	
Bank TDR	15%	9.50%	1.43%	
Equity	5%	20.00%	1.00%	
Total Portfolio	100%		9.83%	(Annual)
			0.82%	(Monthly)

On the basis of the assumption as above, the projection of Pension wealth is as given below :

Person joining at (age in Years)	Period of Service in years	Period of Service in months	Monthly Contribution (Rs.)	FVIFA	Terminal Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
20	40	480	1,000.00	5,966.81	5,996,810.94
25	35	420	1,000.00	3,629.30	3,629,304.92
30	30	360	1,000.00	2,177.82	2,177,819.83
35	25	300	1,000.00	1,287.93	1,287,931.47

Note : 1- VIIA – Future Value Interest Factor of Annuity  $[(1+k)^n - 1]/k$   
k 0.82 in the above case  
n no. of months in service

**12. Projection on returns from annuity (on the basis of Current market rate of return relating to the Schemes available/proposed to be available under NPS)**

Annuity will be purchased at the time of retirement of an employee by using minimum 10% of Pension wealth as indicated in col.6 of 11 and return will depend on the market situation at that time.

**13. Process and time required for switching over from one scheme to another with the same Fund managing agency or to another Fund managing Agency**

PPRDA is likely to decide this in matter.

**14. Comparison of the projections given in Column 11 and 12 with other investment options with similar level of risk.**

In our projections we have assumed fair market rate of return on assets of different categories. While we assure that our returns would always be competitive, comparison of projections with other investment options may be difficult.

**15. International exposure, if any, if so, please mention in brief**

The Investment guidelines of IRDA and PFRDA do not provide for overseas investment by domestic insurance companies or domestic pension funds respectively.

However, LIC operates directly through its Branch Offices in U.K. Fiji & Mauritius. In addition, LIC has foreign subsidiaries located in Bahrain, Nepal, Kenya, Saudi Arabia & Lanka. The premiums collected by these entities are invested in international markets. Taking into account LIC's exposure in these companies, the total amount of investment of LIC outside India stands at Rs.964.30 Crore as on 31.03.2007.

**16. Details of the pension investment scheme proposed by the Agency**

PFRDA has at present allowed investment in two options (I) with 85% investment in Debt and 15% investment in Equity and Equity Mutual Funds and (II) with 100% investment in Debt. However, presently pension funds have been investing in Option I. The prescribed investment pattern shown below :

**Table (a) Investment pattern : Option 1**

<b>Sl.No.</b>	<b>Securities</b>	<b>% to be increased</b>
i)	Central Govt. Securities and/or G.Sec MF Units	25%
ii)	a) State Govt. Securities and/or G-Sec MF Units b) Any other negotiable securities guaranteed by Central or any State Govt. except those under (iii) (a) below	15%
iii)	a) Bonds/Securities of Public Sector Financial Institutions and/or	25%
iv)	To be invested in any of above 3 categories	30%
v)	Shares of Companies with investment grade debt rating from two agencies	5%
vi)	1/3 <sup>rd</sup> of (iv) can be invested in investment grade Pvt. Sector debt securities and/or Equity Linked MF Units	

**17. Whether the above schemes are approved by PFRDA**

Yes

**18. Whether the Agency can give minimum guarantee on return on pension investment ?**

The regulator i.e. PFRDA prohibits the Pension Funds to offer any minimum guarantee on return on pension investments.

**19. Modes of communication on status of investment and return to the investor**

We send daily communication to PFRDA on the day's fund inflow, outflow and investment. In addition we would be sending daily NAV report to the trustee.

**20. Probable long and short term return on the present trend**

Pension investments being long term in nature, we have assumed long term yields while making projections of future benefits. The Wealth Projections done on that basis are shown in (11). We strongly believe that for pension fund investment. Long term projections and the best guide for investing.

**21. Service facilities available to both the investor and State Government**

In terms of the Investment Management Agreement signed between us as Pension Fund Manager and NPS Trustees, we are responsible for providing the following services:

- (i) Managing the fund entrusted to us by the NPPs Trustee with maximum emphasis on safety along with optimum returns.
- (ii) Maintain books and records in compliance with Regulatory requirements.
- (iii) Provide electronic inter connectivity to PFRDA, CRA and other service provider (e.g. banks, custodian, depository participants etc.)
- (iv) To ensure access to all records, data or any other relevant material to the Trustee for ensuring necessary supervision.

As regards other services, the matter may kindly be taken up with CRA as well as PFRDA.

**22. Whether the service will be free or to be levied with charges. If so to what extent and who will bear it ?**

We will be charging only for fund management as detailed in Schedule IV (Page 25) of the enclosed Investment management Agreement. However, for the sake of ready reference we are reproducing the charging structure below :-

1. Fee for Investment and Advisory Services	Three basis points per annum (0.03% p.a) of the average monthly Assets under management
2. Transaction costs value	Up to ten basis points of the actual deal value (0.10% of the actual deal value)
3. Treatment of fee for Investment and advisory services and transaction costs	The above mentioned charges would be adjusted against the corpus value of the Schemes managed.

As regards other charges, the matter may please be taken up with PFRDA.

**30. What is minimum and maximum time required, if the investor intends to switch over his investment from one Agency to another approved Agency.**

The issue is under consideration of PFRDA. Any query on this may please be referred to them.

**31. Any other personal data, the Fund Manager intend to collect from the investor for operation of the scheme for other administrative necessity.**

As per the existing arrangement, as Fund Manager, we receive funds from the Trustee Bank and are liable to remit funds to them as and when they demand. Data, relating to the subscribers, is to be maintained with the Central Record-keeping Agency. Any query in this regard may please be referred to them.

**Sd/-**

**Chief Executive Officer  
LIC Pension Fund Ltd.**

## FINANCE DEPARTMENT

### RESOLUTION

**No. 2510/F., Bhubaneswar, dated the 12<sup>th</sup> January, 2009**  
**Pen-73/2008**

**Sub : Special Incentive Package to the Forest Personnel of the State working in Naxalite affected areas.**

Compassionate Grant is sanctioned in favour of the State Govt. employees in the event of their death or injury while on duty in accordance with provisions of OCS (Compassionate Grant) Rules, 1964 prescribed in Finance Department Resolution No. 9764/F., dated 07.03.2001.

2. Similarly, compassionate grant at a higher rate and other incentives are also sanctioned in favour of the police personnel on their death or injury while on duty during extremist violence in Naxalite affected areas under the said rules as envisaged in FD Resolution No.53885/F., dated 02.11.2001. Subsequently, the rate of compassionate grant has been revised in FD Resolution No.43870/F., dated 25.09.2008.

3. The Members of Orissa Forest Service Association have demanded special incentive package for Forest Personnel working in Naxal affected areas as was available to the police personnel in FD Resolution No.53885/F., dated 02.11.2001. The Administrative Department have recommended for sanction of such Special Incentive Package in accordance with that resolution in favour of Forest Personnel with Government Orders.

4. After careful consideration of the demands of Orissa Forest Service Associations and recommendation of the Administrative Department, Government have been pleased to decide that the following special incentive package shall be allowed to the Forest personnel working in the in the Naxalite affected areas of the State.

1) The compassionate grant shall be allowed at the following rates to the Forest personnel of the State who die or sustain injury while on duty during extremist violence in Naxalite affected areas.

<b>(a) Death case</b>	
<b>Rank of the Forest Personnel</b>	<b>Rate of compassionate grant (Rs. in lakh)</b>
i) Officers above the rank of Ranger.	.5.00
ii) Officers in the rank of Ranger and below	.4.00
<b>(b) Injured Forest Personnel</b>	
i) Injury leading to permanent	1.50

Incapacitation (loss of two legs or two eyes or one leg and one eye).	
ii) Loss of one leg or one eye	1.00
iii) Permanent total disablement.	2.00
iv) Permanent partial disablement.	1.00

**c) Besides the above, the Forest personnel working in Naxalite affected areas shall be provided a special incentive of 15% of the basic pay.**

2. Special family pension shall be allowed to the eligible family members of the deceased Forest personnel at the rate of last pay drawn by him till the normal date of superannuation, had he/she remained alive. This benefit shall be admissible in lieu of the rehabilitation benefit depending upon the option exercised by the wife/eligible family members of the deceased Forest personnel.

5. Other terms and conditions for sanction of compassionate grant in favour of the Forest personnel working in Naxalite affected areas shall be the same as specified in Finance Department Resolution No.9764/F., dt.07.03.2001

6. The order shall come into force with effect from the date of issue of this Resolution .

7. Relevant provisions of the Orissa Civil Services (Compassionate Grant), Rules, 1964 and OCS (Pension) Rules, 1992 are deemed to have been modified to that extent specified in the foregoing paragraphs. Formal amendment in terms of this order will be issued in due course.

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

By Order of the Governor

**Sd/- A.Misra**  
**Additional Secretary to Government**

**FINANCE DEPARTMENT**

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**No.Pen-181/08 - 3 6 5 3 /F., Dated 19th January 2009****R E S O L U T I O N****Sub:- Revision of Pension / Family Pension, Gratuity and Commutation of pension of Post-2006 Pensioners / Family Pensioners.**

In pursuance of the recommendation of the 6th Central Pay Commission, Government of India have revised the pension / family pension / gratuity / commutation of pension etc. for Central Government employees in OM No-38/37/08-P & P.W (A), dated 2nd September, 2008 of Ministry of Personnel Public Grievance and Pensions (Department of Pension and Pensioners Welfare). Keeping in view the revisions made by Government of India, the State Government appointed a Fitment Committee in Finance Department Resolution No. CS-I (P) - 15/2008 - 41279/F, dated 9th September, 2008 to examine and recommend revision of retrial benefits to the State Government employees apart from other things. Having regard to the recommendations of the Fitment Committee, the State Government have been pleased revised the Pension / Family Pension **w.e.f. 01.01.2006** and Gratuity and Commutation of Pension **w.e.f. 01.12.2008** in the manner indicated in the subsequent paragraphs.

**2. Pension:-**

(1) A Government Servant retiring in accordance with the provisions of O.C.S (pension) Rules, 1992 and before completion of the minimum qualifying service of ten years shall not be entitled to pension, but he shall continue to be entitled to service gratuity in terms of Rule 47(5) of the said Rules.

(2) Qualifying service of **33 years** was required as per Rule 47(2) (a) & (b) of O.C.S (pension) Rules, 1992 and for sanction of full pension. Government have been pleased to decide that the Government servants who have rendered the minimum qualifying service of **25 years** would now be entitled for pension at the rate of 50% of the last emolument (basic pay + grade pay) drawn by him on the date of his retirement.

In case of Government servants retiring before completion of 25 years of qualifying service, but after completion of 10 years, the amount of pension shall be proportionate to the amount of pension admissible

under clause (b) of sub-rule (2) of Rule 47 of O.C.S (pension) Rules, 1992 and in no case the amount of pension shall be less than the minimum amount of pension admissible now fixed at Rs.3,500/-.

(3) The revised provisions for calculation of pension in para 2(2) above shall come into force **w.e.f 01.12.2008** and shall be applicable to the Government servants retiring on or after that date. The Government servants who have retired on or after 01.01.2006 but before 01.12.2008 will continue to be governed by the rules /orders which were in force immediately before coming in to effect of this Resolution.

(4) The minimum amount of pension admissible shall be Rs.3,500/- and maximum up to 50% of the highest pay and grade pay admissible to the Government employees.

(5) The provisions of clause (a) & (b) of sub-rule-2 of Rule 47 of O.C.S (pension) Rules, 1992 shall stand modified to the extent in para 2(2) and 2(4) above.

The other provisions contained in Rule 47 of O.C.S (pension) Rules, 1992 shall continue to apply.

#### **(6) Additional Pension.**

The quantum of pension available to the old pensioners shall be increased as indicated in the following table **w.e.f. 01.12.2008**.

#### **Age of Pensioners Additional quantum of Pension**

<b>From 80 years to less than 85 years</b>	<b>20% of the basic pension</b>
<b>From 85 years to less than 90 years</b>	<b>30% of the basic pension</b>
<b>From 90 years to less than 95 years</b>	<b>40% of the basic pension</b>
<b>From 95 years to less than 100 years</b>	<b>50% of the basic pension</b>
<b>100 years or more</b>	<b>100 % of the basic pension</b>

The Pension Sanctioning Authority shall ensure that the date of birth and the age of a pensioner is invariably indicated in the OCS (Pension) Form 7 as prescribed in OCS (Pension) Rules, 1992 to facilitate the AG (A&E), Orissa to record the same in the Pension Payment Order (PPO) to be issued in favour of the pensioner for payment of additional pension by the Pension Disbursing Authority as

soon as it becomes due. The amount of additional pension will be shown distinctly in the Pension Payment Order. **For example**, in case where a pensioner is more than 80 years of age and his pension is Rs.10,000/- pm., the pension will be shown as (i) Basic Pension = Rs.10,000/- and (ii) Additional Pension =Rs.2,000/- pm. The pension on his attaining the age of 85 years will be shown as (i) Basic Pension = Rs.10,000/- and (ii) Additional Pension =Rs.3,000/-.

If the age of the Pensioner falls in the middle of the month, the same shall be reckoned from the 1st day of the said month. **For example**, in case the Pensioner completes 80 years of age on 27.03.2009, his age will be reckoned as 80 years w.e.f. 01.03.2009.

(7) In case of pensioners who are in receipt of more than one pension and if the quantum of both the pensions taken together is less than the floor ceiling of Rs. 3,500/- pm, in that case it shall be stepped up to Rs.3,500/- per month.

(8) Since the consolidated pension shall be inclusive of commuted portion of the pension, if any, the commuted portion shall be deducted from the said amount while making monthly disbursement.

### **3. Gratuity :-**

The maximum limit of Death-cum-Retirement Gratuity was enhanced to **Rs.2.5 lakh** w.e.f. 01.01.1996 as per Finance Department Resolution No.30223- Pen-19/98, dated 15.07.1998. Now, it is decided that the maximum limit of all kinds of gratuity shall be enhanced to **Rs.7.5 lakh** w.e.f. **01.12.2008**. Accordingly the provisions of Rule 49(1) & (2) of O.C.S (Pension) Rules, 1992 shall stand modified. But, the other provisions of Rule-49 of O.C.S (pension) Rule-1992 shall continue to apply for the purpose of calculation of gratuity.

The employees who have retired during 01.01.2006 to 30.11.2008 shall be entitled to DCRG up to a maximum of Rs.2.5 lakh. on revision of their pay scales w.e.f. 01.01.2006.

### **4. Addition to Qualifying Service:-**

In view of the revised provisions for computation of pension as indicated in para 2 above, the extant benefit of adding years of qualifying service in exceptional circumstances as provided Rule 32 of O.C.S.(Pension) Rules, 1992 for the purpose of computation of pension shall be withdrawn with effect from **01.12.2008**. Accordingly Rule 32 of O.C.S.(Pension) Rules, 1992 shall stand modified to this extent.



## 5. Family Pension :-

(1) The minimum limit of Rs.1275/- pm and maximum of Rs.6000/- pm were fixed for sanction of family pension in FD Resolution No.30223-Pen- 19/1998, dated 15.07.1998. Now, family pension shall be calculated at a uniform rate of 30% of emolument (basic pay + grade pay) in all cases and shall be subject to a minimum of Rs.3,500/- w.e.f. 01.01.2006. Provision of clause (c) of sub-rule (2) of Rule-56 of O.C.S. (Pension) Rules, 1992 shall stand modified to this extent.

(2) Enhanced family pension under Rule-56(4)(a)(i) of O.C.S. (Pension) Rules, 1992 is payable to the family of a Government Servant who dies in service from the date of death of a Government servant for a period of seven years or for the period up to the date on which the deceased Government servant would have attained the age of 65 years, had he survived, whichever is less. Now enhanced family pension shall be payable for a period of ten years without any upper age limit w.e.f. 01.12.2008. The above rule shall stand modified to this extent.

But, there will be no change in the period for payment of enhanced family pension to the family in case of the death of a pensioner. In that event the existing provisions of rule-56(4)(a)(ii) of O.C.S.(Pension) Rules, 1992 shall continue to be in force.

### Additional Family Pension.

**6. (1)** In addition to the family pension calculated in para-5 above, the quantum of family pension available to the old family pensioners shall be increased as follows with effect from 01.12.2008.

<b>From 80 years to less than 85 years</b>	<b>20% of the basic family pension</b>
<b>From 85 years to less than 90 years</b>	<b>30% of the basic family pension</b>
<b>From 90 years to less than 95 years</b>	<b>40% of the basic family pension</b>
<b>From 95 years to less than 100 years</b>	<b>50% of the basic family pension</b>
<b>100 years or more</b>	<b>100 % of the basic family pension</b>

(2) The Pension Sanctioning Authorities shall ensure that the date of birth and the age of a family pensioner is invariably indicated in the O.C.S.(Pension) FORM 5 (regarding details of family) as prescribed under Rule-56(15) of O.C.S.(Pension) Rules, 1992 for recording the same in the pension payment order to facilitate payment of additional family pension by the Pension Disbursing Authority as soon as it becomes due.

(3) The amount of additional family pension shall be shown distinctly in the pension payment order. **For example**, in case where a family pensioner is more than 80 years of age and his /her family pension is Rs. 10,000/- pm., the pension shall be shown as (i) Basic family pension = Rs. 10,000/-pm and (ii) Additional family pension = Rs. 2,000/-per month. The Family Pension on his /her attaining the age of 85 years shall be shown as (i) Basic family pension = Rs. 10,000/-pm and (ii) Additional family pension = Rs. 3,000/ pm.

If the age of the Family Pensioner falls in the middle of the month, the same shall be reckoned from the 1st day of the said month. **For example**, in case the Family Pensioner completes 80 years of age on 27.03.2009, his age will be reckoned as 80 years w.e.f. 01.03.2009.

(4) In case of family pensioners who are in receipt of more than one pension / family pension, the floor ceiling of Rs.3500/- will apply to the total of all pensioners taken together. Thus, where the consolidated pension / family pension works out to an amount less than Rs.3,500/- pm, the same shall be stepped up to Rs.3,500/- pm.

## **7. Commutation of Pension.**

(1) As per Rule 5(1) of OCS (Commutation of Pension) Rules, 1992, a Government servant on retirement is **entitled to commute for a lump sum payment a fraction not exceeding 1/3rd of his pension** which is calculated in accordance with the prescribed table of values. Now, as per the revised provision, a Government servant shall be **entitled to commute for a lump-sum payment up to 40% of his pension w.e.f. 01.12.2008**. The existing table of commutation value for pension shall be substituted by a new table as at **Annexure-I** of this Resolution. The Provisions of Rule 5 of OCS (Commutation of pension) Rules, 1992 shall stand modified to this extent.

(2) As per Rule 7(1) of OCS (Commutation of Pension) Rules, 1992, the pensioners who have commuted a portion of their pension were entitled to have the commuted portion of pension restored **on the expiry of twelve years** from the date on which the amount of pension was

reduced on account of commutation of a portion thereof. Now, as per the revised provision, the commuted portion of pension shall be restored **on the expiry of fifteen years** from the date on which the amount of pension was reduced on account of commutation **w.e.f. 01.12.2008**. The Provisions of Rule 7 of OCS (Commutation of pension) Rules, 1992 shall stand modified to this extent.

The employees who have retired prior to 01.12.2008, the period of restoration of commuted portion of their pension shall be on the expiry of 12 years as per the pre-revised provision of Rule-7 of OCS (Commutation of Pension) Rules, 1992.

#### **8. Emoluments:-**

For the purpose of calculation of pension / family pension / gratuity of the employees who have retired on or after 1.1.2006, the emoluments shall have the same meaning as defined in rule 2(1)(e) of O.C.S. (Pension) Rules, 1992. The emoluments for this purpose should mean the revised basic pay plus grade pay effective from the 01.01.2006 under Orissa Revised Scales of Pay Rules, 2008.

9. All Pensioner / Family Pensioner shall submit an undertaking to the Pension Sanctioning Authority that where in course fixation of pension / family pension, any amount drawn or received as basic pension / basic family pension by the Pensioner / Family Pensioner under any circumstances is found to be in excess of the amount payable to him / her under this Resolution, amount so drawn or received shall be recoverable from such Pensioner / Family Pensioner from his / her pension and Dearness Relief as specified in the prescribed form as at **Annexure-II**.

10. **Government have further decided that 40% of the arrear pension / family pension arising out of the revision of pension / family pension as per the ORSP Rules, 2008 will be paid in the year 2008-09 and remaining 60% in the year 2009-10. However, the revised consolidated pension and family pension shall be paid from the month of December, 2008.**

ORDER - Ordered that the Resolution be published in the next issue of the Orissa Gazette.

By Order of the Governor

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

**ANNEXURE – I****COMMUTATION VALUE FOR A PENSION OF Re-1 PER ANNUM**

Age next birth day	Commutation value expressed as number of year's purchase	Age next birth day	Commutation value expressed as number of year's purchase	Age next birth day	Commutation value expressed as number of year's purchase
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	8.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		
41	9.075	62	8.093		
42	9.059	63	7.982		
43	9.040	64	7.862		
44	9.019	65	7.731		
45	8.996	66	7.591		

**ANNEXURE-II****UNDER TAKING**

I hereby undertake that any excess payment that may be found to have been made as a result of incorrect revision of Pension / Family Pension or any excess payment detected in the light of discrepancies noticed subsequently will be refunded by me to the concerned Pension Disbursing Authority either by adjustment against future Pension / Family Pension due to me or otherwise.

Signature/LTI of the Pensioner / Family Pensioner  
Name  
PPO No. / FPPO No.

Date :

Place :

**FINANCE DEPARTMENT**

\*\*\*\*\*

**No.Pen-181/08- 3 6 6 7 /F., Dated 19th January 2009****OFFICE MEMORANDUM****Sub:- Revision of Pension / Family Pension of pre-2006 Pensioners / Family Pensioners.**

In pursuance of the recommendation of the 6th Central Pay Commission, Government of India have revised the pension / family pension for Pre-2006 Central Government Pensioners / Family Pensioners in OM No-38/37/08-P & P.W (A), dated 1st September, 2008 of Ministry of Personnel Public Grievance and Pensions (Department of Pension and Pensioners Welfare). Keeping in view the revisions made by Government of India, the State Government appointed a Fitment Committee in Finance Department Resolution No. CS-I (P) - 15/2008 - 41279/F, dated 9th September, 2008 to examine and recommend revision of pension / family pension of pre-2006 State Government Pensioners / Family Pensioners. Having regard to the recommendations of the Fitment Committee, the State Government have been pleased to revise the pension / family pension of pre-2006 State Government Pensioners / Family Pensioners **w.e.f. 01.01.2006** in the manner indicated in the subsequent paragraphs.

2. These orders will apply to all Pre-2006 Pensioners/Family Pensioners who were drawing Pension/Family Pension on 31.12.2005 under the Orissa Civil Services (Pension) Rules, 1992.

3. In these orders –

(a) "Existing Pensioner" or "existing Family Pensioner" means a pensioner who was drawing / entitled to pension/family pension on 31.12.2005.

(b) "Existing pension" means the basic pension inclusive of commuted portion, if any, due on 31.12.2005. It covers all classes of pension under OCS (Pension) Rules, 1992.

(c) "Existing family pension" means the basic family pension drawn on 31.12.2005 under OCS (Pension) Rules, 1992.

4. The Pension / Family Pension of existing Pre-2006 Pensioners / Family Pensioners shall be consolidated with effect from 01.01.2006 by adding together –

- i. Existing Pension / Family Pension by multiplying existing Basic Pension / Basic Family Pension by a factor 1.86.
- ii. Fitment weightage of 40% of the existing Basic Pension / Basic Family Pension.
- iii. The amount so arrived at shall be regarded as consolidated Pension / Family Pension w.e.f. 01.01.2006.
- iv. Consolidated Pension / Family Pension so arrived involving fraction of a rupee shall be rounded off to the next higher rupee.

5. Provided that the revised full pension of all Pre-2006 State Government Pensioners relatable to the maximum period of qualifying service shall in no case be less than 50% of the minimum of the Pay Band plus the Grade Pay of the revised scale of pay w.e.f. 01.01.2006 for the post last held by the Pensioner on the date of retirement.

6. Similarly, the Family Pension of all Pre-2006 Family Pensioners shall not be less than 30% of the minimum Pay Band plus Grade Pay in the revised scales of pay w.e.f 01.01.2006 for the post last held by the Pensioner / deceased Government Servant.

7. However, pension shall be suitably reduced prorata where the pensioner has put in less than the maximum period of qualifying service required for full pension as per the rule applicable to the Pensioner as on the date of his / her superannuation / retirement. **In no case, full pension or proportionate reduced pension or the family pension will be less than Rs.3,500/- per month.** The Pensioner / Family Pensioner shall apply to AG(A&E), Orissa for such revision of pension / family pension in the form prescribed at **Annexure-I**.

8. Since the consolidated pension shall be inclusive of commuted portion of pension, if any, the commuted portion shall be deducted from the said amount while making monthly disbursement. Besides, the ex-gratia relief granted in Finance Department O.M No. 56932/F, dated 28th November 1986 shall also be paid in addition to the consolidated pension.

9. The **employed or re-employed** Pensioners / Family Pensioners are not getting TI on pension at present under the existing orders. In their cases, the pay will be re-fixed **w.e.f. 01.01.2006** in terms of Para-4 above with reference to consolidated pension becoming admissible to them. Dearness Relief (TI) beyond 01.01.2006 will, however, not be

admissible to them during the period of employment / re-employment. In other words, they will be entitled for pension / family pension in terms of para-4 above.

10. The cases of State Government employees who have been permanently absorbed in public sector undertakings / autonomous bodies will be regulated as follows :-

(a) **Pension** :- Where the Government Servants on permanent absorption in public sector undertakings / autonomous bodies continue to draw pension separately from the Government, the pension of such absorbed employees will be up dated in terms of these orders. In cases where the Government Servants have drawn one time lump sum terminal benefits equal to 100 percent of their pensions their cases will not be covered by these orders.

(b) **Family Pension** :- In cases where, on permanent absorption in public sector undertakings / autonomous bodies, the terms of absorption permit grant of Family Pension under the OCS(Pension) Rules, 1992, the Family Pension in their cases will be updated in accordance with these orders.

11. Where the consolidated Pension / Family Pension in terms of para-4(iii) above works out to an amount less than Rs.3500/-, the same shall be stepped up to Rs.3500/- and to be regarded as Pension / Family Pension **w.e.f. 01.01.2006. In case of pensioners who are in receipt of more than one pension, the floor ceiling of Rs.3500/- shall apply to the total of all pensions taken together.**

12. **Additional Pension** :- In addition to the Pension / Family Pension calculated in para-4 above the quantum of pension/family pension available to the old Pensioners / Family Pensioners shall be increased **w.e.f. 01.12.2008** at the rate indicated in the following table.

<b>Age of Pensioners / Family Pensioners</b>	<b>Additional quantum of Pension / Family Pension</b>
<b>From 80 years to less than 85 years</b>	<b>20% of the basic pension / Family Pension.</b>
<b>From 85 years to less than 90 years</b>	<b>30% of the basic pension/ Family Pension.</b>
<b>From 90 years to less than 95 years</b>	<b>40% of the basic pension/Family Pension.</b>
<b>From 95 years to less than 100</b>	<b>50% of the basic pension/ Family</b>



years	Pension.
100 years or more	100 % of the basic pension/ Family Pension.

The amount of additional pension shall be shown distinctly in the Pension Payment Order. **For example**, in case where a Pensioner / Family Pensioner is more than 80 years of age and his / her consolidated Pension / Family Pension in terms of para 4 (i) and (ii) above is Rs.10,000/- p.m. the pension shall be shown as –

- (i) Basic Pension / Family Pension = Rs.10,000/- p.m.
- (ii) Addl. Pension / Family Pension = Rs. 2,000/- p.m.

Similarly, Pension / Family Pension on his /her attaining the age of 85 years shall be shown as –

- (i) Basic Pension / Family Pension = Rs.10,000/- p.m.
- (ii) Addl. Pension / Family Pension = Rs. 3,000/- p.m.

In cases where the age of pensioner / family pensioner is not available on the PPO, the same shall be obtained from the Pension Issuing Authority (AG, Orissa) through the concerned Pension Sanctioning Authority. Where the age of the Pensioner / Family Pensioner is available but in whole years, the date of commencement of additional pension shall take effect from the 1st day of July of that year.

If the age of the Pensioner / Family Pensioner falls in the middle of the month, the same shall be reckoned from the 1st day of the said month. **For example**, in case the Pensioner / Family Pensioner completes 80 years of age on 27.03.2009, his age will be reckoned as 80 years w.e.f. 01.03.2009.

13. **Dearness Relief** shall also be admissible on the additional pension / family pension available to older Pensioners / Family Pensioners based on their age **w.e.f 01.12.2008**.

14. All Pension Disbursing Authorities including Public Sector Banks handling disbursement of Pension / Family Pension to the State Government pensioners are hereby authorized to pay Pension / Family pension to the existing Pensioners / Family Pensioners at the consolidated rates in terms of para-4 above without any further authorization from the concerned Accounts Officers, Head of Office etc. A table indicating the existing Basic Pension / Family Pension without

Dearness Pension and the corresponding revised consolidated Pension / Family Pension is enclosed as **Annexure-II**.

15. The consolidated pension / family pension as worked out in accordance with the provisions of para-4 above shall be treated as final basic pension **w.e.f. 01.01.2006** and shall qualify for grant of dearness relief to be sanctioned thereafter.

16. The fact of authorization of the revised rate of Pension/Family Pension shall be recorded in both halves of Pension Payment Order (PPO) under the dated signature of the authorized officer of the concerned District Treasury / Special Treasury / Sub-Treasury / Public Sector Banks. Pension Disbursing Authorities shall intimate the AG, Orissa in a prescribed form as at **Annexure-III** about such revision for necessary correction in the Pension Payment Order (PPO) Register maintained at the level of AG, Orissa.

17. All Pensioners / Family Pensioners shall submit an application to the concerned Pension Disbursing Authority including Public Sector Banks for revision of pension / family pension in a prescribed form as at **Annexure-IV**. Where in course of fixation of Pension / Family Pension, any amount drawn or received as Basic Pension / Basic Family Pension by the Pensioner / Family Pensioner under any circumstances is found to be in excess of the amount payable to him / her under this Office Memorandum, amount so drawn or received shall be recoverable from such Pensioner / Family Pensioner from his / her pension and Dearness Relief for which he / she shall submit an undertaking to the Pension Disbursing Authority as specified in the same prescribed form.

18. **Government have further decided that 40% of the arrear Pension/Family Pension shall be paid in the year 2008-09 and remaining 60% in the year 2009-10. However, the revised consolidated Pension and Family Pension will be paid from the month of December, 2008.**

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

**ANNEXURE-I**

**As referred in para-4 of FD OM No.-----/F., dt.-----**

**FORM OF APPLICATION**

To

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

**Sub:- Revision of Pension / Family Pension for Pre-2006 Pensioners / Family Pensioners in terms of Finance Department Resolution No.-----/F. dt.-----**

Sir,

Kindly revise my Pension / Family Pension entitlement shown in my PPO (Photo copy enclosed) in terms of the Finance Department Resolution No.-----/F., dated -----

The requisite particulars are given below :-

1. Name of the Pensioner / Family Pensioner :  
(In block letters)
2. Full Postal Address :
3. Type of Pension admissible :
4. Date of Birth :
5. Name of the Pensioner / deceased Govt. servant in case of family pension :
6. Date of retirement / death of the Govt. employee :
7. Scale of Pay on the date of retirement (if available) :
8. Date of commencement of Pension / Family Pension :
9. Pension Payment Order (PPO) No. :  
(Xerox copy attached)
10. Office / Department in which the Pensioner / deceased Govt. servant served last and the post held by him :
11. Name of the Pension Disbursing Authority :

I declare that the information furnished above are true and correct.

**Signature/LTI of Pensioner/Family Pensioner**

**Table Showing existing Basic Pension/Family Pension without Dearness Pension/Family Dearness Pension  
(Column-1) and Revised Consolidated Pension/Family Pension (Column-2)**

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
<b>(1)</b>	<b>(2)</b>	<b>(1)</b>	<b>(2)</b>	<b>(1)</b>	<b>(2)</b>	<b>(1)</b>	<b>(2)</b>
1275	3500	1329	3500	1383	3500	1437	3500
1276	3500	1330	3500	1384	3500	1438	3500
1277	3500	1331	3500	1385	3500	1439	3500
1278	3500	1332	3500	1386	3500	1440	3500
1279	3500	1333	3500	1387	3500	1441	3500
1280	3500	1334	3500	1388	3500	1442	3500
1281	3500	1335	3500	1389	3500	1443	3500
1282	3500	1336	3500	1390	3500	1444	3500
1283	3500	1337	3500	1391	3500	1445	3500
1284	3500	1338	3500	1392	3500	1446	3500
1285	3500	1339	3500	1393	3500	1447	3500
1286	3500	1340	3500	1394	3500	1448	3500
1287	3500	1341	3500	1395	3500	1449	3500
1288	3500	1342	3500	1396	3500	1450	3500
1289	3500	1343	3500	1397	3500	1451	3500
1290	3500	1344	3500	1398	3500	1452	3500
1291	3500	1345	3500	1399	3500	1453	3500
1292	3500	1346	3500	1400	3500	1454	3500
1293	3500	1347	3500	1401	3500	1455	3500
1294	3500	1348	3500	1402	3500	1456	3500
1295	3500	1349	3500	1403	3500	1457	3500
1296	3500	1350	3500	1404	3500	1458	3500
1297	3500	1351	3500	1405	3500	1459	3500
1298	3500	1352	3500	1406	3500	1460	3500
1299	3500	1353	3500	1407	3500	1461	3500
1300	3500	1354	3500	1408	3500	1462	3500
1301	3500	1355	3500	1409	3500	1463	3500
1302	3500	1356	3500	1410	3500	1464	3500
1303	3500	1357	3500	1411	3500	1465	3500
1304	3500	1358	3500	1412	3500	1466	3500
1305	3500	1359	3500	1413	3500	1467	3500
1306	3500	1360	3500	1414	3500	1468	3500
1307	3500	1361	3500	1415	3500	1469	3500
1308	3500	1362	3500	1416	3500	1470	3500
1309	3500	1363	3500	1417	3500	1471	3500
1310	3500	1364	3500	1418	3500	1472	3500
1311	3500	1365	3500	1419	3500	1473	3500
1312	3500	1366	3500	1420	3500	1474	3500
1313	3500	1367	3500	1421	3500	1475	3500
1314	3500	1368	3500	1422	3500	1476	3500
1315	3500	1369	3500	1423	3500	1477	3500
1316	3500	1370	3500	1424	3500	1478	3500
1317	3500	1371	3500	1425	3500	1479	3500
1318	3500	1372	3500	1426	3500	1480	3500
1319	3500	1373	3500	1427	3500	1481	3500
1320	3500	1374	3500	1428	3500	1482	3500
1321	3500	1375	3500	1429	3500	1483	3500
1322	3500	1376	3500	1430	3500	1484	3500
1323	3500	1377	3500	1431	3500	1485	3500
1324	3500	1378	3500	1432	3500	1486	3500
1325	3500	1379	3500	1433	3500	1487	3500
1326	3500	1380	3500	1434	3500	1488	3500
1327	3500	1381	3500	1435	3500	1489	3500
1328	3500	1382	3500	1436	3500	1490	3500

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
1491	3500	1545	3500	1599	3614	1653	3736
1492	3500	1546	3500	1600	3617	1654	3739
1493	3500	1547	3500	1601	3619	1655	3741
1494	3500	1548	3500	1602	3621	1656	3743
1495	3500	1549	3501	1603	3623	1657	3745
1496	3500	1550	3504	1604	3626	1658	3748
1497	3500	1551	3506	1605	3628	1659	3750
1498	3500	1552	3508	1606	3630	1660	3752
1499	3500	1553	3510	1607	3632	1661	3754
1500	3500	1554	3513	1608	3635	1662	3757
1501	3500	1555	3515	1609	3637	1663	3759
1502	3500	1556	3517	1610	3639	1664	3761
1503	3500	1557	3519	1611	3641	1665	3763
1504	3500	1558	3522	1612	3644	1666	3766
1505	3500	1559	3524	1613	3646	1667	3768
1506	3500	1560	3526	1614	3648	1668	3770
1507	3500	1561	3528	1615	3650	1669	3772
1508	3500	1562	3531	1616	3653	1670	3775
1509	3500	1563	3533	1617	3655	1671	3777
1510	3500	1564	3535	1618	3657	1672	3779
1511	3500	1565	3537	1619	3659	1673	3781
1512	3500	1566	3540	1620	3662	1674	3784
1513	3500	1567	3542	1621	3664	1675	3786
1514	3500	1568	3544	1622	3666	1676	3788
1515	3500	1569	3546	1623	3668	1677	3791
1516	3500	1570	3549	1624	3671	1678	3793
1517	3500	1571	3551	1625	3673	1679	3795
1518	3500	1572	3553	1626	3675	1680	3797
1519	3500	1573	3555	1627	3678	1681	3800
1520	3500	1574	3558	1628	3680	1682	3802
1521	3500	1575	3560	1629	3682	1683	3804
1522	3500	1576	3562	1630	3684	1684	3806
1523	3500	1577	3565	1631	3687	1685	3809
1524	3500	1578	3567	1632	3689	1686	3811
1525	3500	1579	3569	1633	3691	1687	3813
1526	3500	1580	3571	1634	3693	1688	3815
1527	3500	1581	3574	1635	3696	1689	3818
1528	3500	1582	3576	1636	3698	1690	3820
1529	3500	1583	3578	1637	3700	1691	3822
1530	3500	1584	3580	1638	3702	1692	3824
1531	3500	1585	3583	1639	3705	1693	3827
1532	3500	1586	3585	1640	3707	1694	3829
1533	3500	1587	3587	1641	3709	1695	3831
1534	3500	1588	3589	1642	3711	1696	3833
1535	3500	1589	3592	1643	3714	1697	3836
1536	3500	1590	3594	1644	3716	1698	3838
1537	3500	1591	3596	1645	3718	1699	3840
1538	3500	1592	3598	1646	3720	1700	3843
1539	3500	1593	3601	1647	3723	1701	3845
1540	3500	1594	3603	1648	3725	1702	3847
1541	3500	1595	3605	1649	3727	1703	3849
1542	3500	1596	3607	1650	3730	1704	3852
1543	3500	1597	3610	1651	3732	1705	3854
1544	3500	1598	3612	1652	3734	1706	3856

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
1707	3858	1761	3980	1815	4102	1869	4224
1708	3861	1762	3983	1816	4105	1870	4227
1709	3863	1763	3985	1817	4107	1871	4229
1710	3865	1764	3987	1818	4109	1872	4231
1711	3867	1765	3989	1819	4111	1873	4233
1712	3870	1766	3992	1820	4114	1874	4236
1713	3872	1767	3994	1821	4116	1875	4238
1714	3874	1768	3996	1822	4118	1876	4240
1715	3876	1769	3998	1823	4120	1877	4243
1716	3879	1770	4001	1824	4123	1878	4245
1717	3881	1771	4003	1825	4125	1879	4247
1718	3883	1772	4005	1826	4127	1880	4249
1719	3885	1773	4007	1827	4130	1881	4252
1720	3888	1774	4010	1828	4132	1882	4254
1721	3890	1775	4012	1829	4134	1883	4256
1722	3892	1776	4014	1830	4136	1884	4258
1723	3894	1777	4017	1831	4139	1885	4261
1724	3897	1778	4019	1832	4141	1886	4263
1725	3899	1779	4021	1833	4143	1887	4265
1726	3901	1780	4023	1834	4145	1888	4267
1727	3904	1781	4026	1835	4148	1889	4270
1728	3906	1782	4028	1836	4150	1890	4272
1729	3908	1783	4030	1837	4152	1891	4274
1730	3910	1784	4032	1838	4154	1892	4276
1731	3913	1785	4035	1839	4157	1893	4279
1732	3915	1786	4037	1840	4159	1894	4281
1733	3917	1787	4039	1841	4161	1895	4283
1734	3919	1788	4041	1842	4163	1896	4285
1735	3922	1789	4044	1843	4166	1897	4288
1736	3924	1790	4046	1844	4168	1898	4290
1737	3926	1791	4048	1845	4170	1899	4292
1738	3928	1792	4050	1846	4172	1900	4295
1739	3931	1793	4053	1847	4175	1901	4297
1740	3933	1794	4055	1848	4177	1902	4299
1741	3935	1795	4057	1849	4179	1903	4301
1742	3937	1796	4059	1850	4182	1904	4304
1743	3940	1797	4062	1851	4184	1905	4306
1744	3942	1798	4064	1852	4186	1906	4308
1745	3944	1799	4066	1853	4188	1907	4310
1746	3946	1800	4069	1854	4191	1908	4313
1747	3949	1801	4071	1855	4193	1909	4315
1748	3951	1802	4073	1856	4195	1910	4317
1749	3953	1803	4075	1857	4197	1911	4319
1750	3956	1804	4078	1858	4200	1912	4322
1751	3958	1805	4080	1859	4202	1913	4324
1752	3960	1806	4082	1860	4204	1914	4326
1753	3962	1807	4084	1861	4206	1915	4328
1754	3965	1808	4087	1862	4209	1916	4331
1755	3967	1809	4089	1863	4211	1917	4333
1756	3969	1810	4091	1864	4213	1918	4335
1757	3971	1811	4093	1865	4215	1919	4337
1758	3974	1812	4096	1866	4218	1920	4340
1759	3976	1813	4098	1867	4220	1921	4342
1760	3978	1814	4100	1868	4222	1922	4344

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
1923	4346	1977	4469	2031	4591	2085	4713
1924	4349	1978	4471	2032	4593	2086	4715
1925	4351	1979	4473	2033	4595	2087	4717
1926	4353	1980	4475	2034	4597	2088	4719
1927	4356	1981	4478	2035	4600	2089	4722
1928	4358	1982	4480	2036	4602	2090	4724
1929	4360	1983	4482	2037	4604	2091	4726
1930	4362	1984	4484	2038	4606	2092	4728
1931	4365	1985	4487	2039	4609	2093	4731
1932	4367	1986	4489	2040	4611	2094	4733
1933	4369	1987	4491	2041	4613	2095	4735
1934	4371	1988	4493	2042	4615	2096	4737
1935	4374	1989	4496	2043	4618	2097	4740
1936	4376	1990	4498	2044	4620	2098	4742
1937	4378	1991	4500	2045	4622	2099	4744
1938	4380	1992	4502	2046	4624	2100	4747
1939	4383	1993	4505	2047	4627	2101	4749
1940	4385	1994	4507	2048	4629	2102	4751
1941	4387	1995	4509	2049	4631	2103	4753
1942	4389	1996	4511	2050	4634	2104	4756
1943	4392	1997	4514	2051	4636	2105	4758
1944	4394	1998	4516	2052	4638	2106	4760
1945	4396	1999	4518	2053	4640	2107	4762
1946	4398	2000	4521	2054	4643	2108	4765
1947	4401	2001	4523	2055	4645	2109	4767
1948	4403	2002	4525	2056	4647	2110	4769
1949	4405	2003	4527	2057	4649	2111	4771
1950	4408	2004	4530	2058	4652	2112	4774
1951	4410	2005	4532	2059	4654	2113	4776
1952	4412	2006	4534	2060	4656	2114	4778
1953	4414	2007	4536	2061	4658	2115	4780
1954	4417	2008	4539	2062	4661	2116	4783
1955	4419	2009	4541	2063	4663	2117	4785
1956	4421	2010	4543	2064	4665	2118	4787
1957	4423	2011	4545	2065	4667	2119	4789
1958	4426	2012	4548	2066	4670	2120	4792
1959	4428	2013	4550	2067	4672	2121	4794
1960	4430	2014	4552	2068	4674	2122	4796
1961	4432	2015	4554	2069	4676	2123	4798
1962	4435	2016	4557	2070	4679	2124	4801
1963	4437	2017	4559	2071	4681	2125	4803
1964	4439	2018	4561	2072	4683	2126	4805
1965	4441	2019	4563	2073	4685	2127	4808
1966	4444	2020	4566	2074	4688	2128	4810
1967	4446	2021	4568	2075	4690	2129	4812
1968	4448	2022	4570	2076	4692	2130	4814
1969	4450	2023	4572	2077	4695	2131	4817
1970	4453	2024	4575	2078	4697	2132	4819
1971	4455	2025	4577	2079	4699	2133	4821
1972	4457	2026	4579	2080	4701	2134	4823
1973	4459	2027	4582	2081	4704	2135	4826
1974	4462	2028	4584	2082	4706	2136	4828
1975	4464	2029	4586	2083	4708	2137	4830
1976	4466	2030	4588	2084	4710	2138	4832

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
2139	4835	2193	4957	2247	5079	2301	5201
2140	4837	2194	4959	2248	5081	2302	5203
2141	4839	2195	4961	2249	5083	2303	5205
2142	4841	2196	4963	2250	5086	2304	5208
2143	4844	2197	4966	2251	5088	2305	5210
2144	4846	2198	4968	2252	5090	2306	5212
2145	4848	2199	4970	2253	5092	2307	5214
2146	4850	2200	4973	2254	5095	2308	5217
2147	4853	2201	4975	2255	5097	2309	5219
2148	4855	2202	4977	2256	5099	2310	5221
2149	4857	2203	4979	2257	5101	2311	5223
2150	4860	2204	4982	2258	5104	2312	5226
2151	4862	2205	4984	2259	5106	2313	5228
2152	4864	2206	4986	2260	5108	2314	5230
2153	4866	2207	4988	2261	5110	2315	5232
2154	4869	2208	4991	2262	5113	2316	5235
2155	4871	2209	4993	2263	5115	2317	5237
2156	4873	2210	4995	2264	5117	2318	5239
2157	4875	2211	4997	2265	5119	2319	5241
2158	4878	2212	5000	2266	5122	2320	5244
2159	4880	2213	5002	2267	5124	2321	5246
2160	4882	2214	5004	2268	5126	2322	5248
2161	4884	2215	5006	2269	5128	2323	5250
2162	4887	2216	5009	2270	5131	2324	5253
2163	4889	2217	5011	2271	5133	2325	5255
2164	4891	2218	5013	2272	5135	2326	5257
2165	4893	2219	5015	2273	5137	2327	5260
2166	4896	2220	5018	2274	5140	2328	5262
2167	4898	2221	5020	2275	5142	2329	5264
2168	4900	2222	5022	2276	5144	2330	5266
2169	4902	2223	5024	2277	5147	2331	5269
2170	4905	2224	5027	2278	5149	2332	5271
2171	4907	2225	5029	2279	5151	2333	5273
2172	4909	2226	5031	2280	5153	2334	5275
2173	4911	2227	5034	2281	5156	2335	5278
2174	4914	2228	5036	2282	5158	2336	5280
2175	4916	2229	5038	2283	5160	2337	5282
2176	4918	2230	5040	2284	5162	2338	5284
2177	4921	2231	5043	2285	5165	2339	5287
2178	4923	2232	5045	2286	5167	2340	5289
2179	4925	2233	5047	2287	5169	2341	5291
2180	4927	2234	5049	2288	5171	2342	5293
2181	4930	2235	5052	2289	5174	2343	5296
2182	4932	2236	5054	2290	5176	2344	5298
2183	4934	2237	5056	2291	5178	2345	5300
2184	4936	2238	5058	2292	5180	2346	5302
2185	4939	2239	5061	2293	5183	2347	5305
2186	4941	2240	5063	2294	5185	2348	5307
2187	4943	2241	5065	2295	5187	2349	5309
2188	4945	2242	5067	2296	5189	2350	5312
2189	4948	2243	5070	2297	5192	2351	5314
2190	4950	2244	5072	2298	5194	2352	5316
2191	4952	2245	5074	2299	5196	2353	5318
2192	4954	2246	5076	2300	5199	2354	5321



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
2355	5323	2409	5445	2463	5567	2517	5689
2356	5325	2410	5447	2464	5569	2518	5691
2357	5327	2411	5449	2465	5571	2519	5693
2358	5330	2412	5452	2466	5574	2520	5696
2359	5332	2413	5454	2467	5576	2521	5698
2360	5334	2414	5456	2468	5578	2522	5700
2361	5336	2415	5458	2469	5580	2523	5702
2362	5339	2416	5461	2470	5583	2524	5705
2363	5341	2417	5463	2471	5585	2525	5707
2364	5343	2418	5465	2472	5587	2526	5709
2365	5345	2419	5467	2473	5589	2527	5712
2366	5348	2420	5470	2474	5592	2528	5714
2367	5350	2421	5472	2475	5594	2529	5716
2368	5352	2422	5474	2476	5596	2530	5718
2369	5354	2423	5476	2477	5599	2531	5721
2370	5357	2424	5479	2478	5601	2532	5723
2371	5359	2425	5481	2479	5603	2533	5725
2372	5361	2426	5483	2480	5605	2534	5727
2373	5363	2427	5486	2481	5608	2535	5730
2374	5366	2428	5488	2482	5610	2536	5732
2375	5368	2429	5490	2483	5612	2537	5734
2376	5370	2430	5492	2484	5614	2538	5736
2377	5373	2431	5495	2485	5617	2539	5739
2378	5375	2432	5497	2486	5619	2540	5741
2379	5377	2433	5499	2487	5621	2541	5743
2380	5379	2434	5501	2488	5623	2542	5745
2381	5382	2435	5504	2489	5626	2543	5748
2382	5384	2436	5506	2490	5628	2544	5750
2383	5386	2437	5508	2491	5630	2545	5752
2384	5388	2438	5510	2492	5632	2546	5754
2385	5391	2439	5513	2493	5635	2547	5757
2386	5393	2440	5515	2494	5637	2548	5759
2387	5395	2441	5517	2495	5639	2549	5761
2388	5397	2442	5519	2496	5641	2550	5764
2389	5400	2443	5522	2497	5644	2551	5766
2390	5402	2444	5524	2498	5646	2552	5768
2391	5404	2445	5526	2499	5648	2553	5770
2392	5406	2446	5528	2500	5651	2554	5773
2393	5409	2447	5531	2501	5653	2555	5775
2394	5411	2448	5533	2502	5655	2556	5777
2395	5413	2449	5535	2503	5657	2557	5779
2396	5415	2450	5538	2504	5660	2558	5782
2397	5418	2451	5540	2505	5662	2559	5784
2398	5420	2452	5542	2506	5664	2560	5786
2399	5422	2453	5544	2507	5666	2561	5788
2400	5425	2454	5547	2508	5669	2562	5791
2401	5427	2455	5549	2509	5671	2563	5793
2402	5429	2456	5551	2510	5673	2564	5795
2403	5431	2457	5553	2511	5675	2565	5797
2404	5434	2458	5556	2512	5678	2566	5800
2405	5436	2459	5558	2513	5680	2567	5802
2406	5438	2460	5560	2514	5682	2568	5804
2407	5440	2461	5562	2515	5684	2569	5806
2408	5443	2462	5565	2516	5687	2570	5809

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
2571	5811	2625	5933	2679	6055	2733	6177
2572	5813	2626	5935	2680	6057	2734	6179
2573	5815	2627	5938	2681	6060	2735	6182
2574	5818	2628	5940	2682	6062	2736	6184
2575	5820	2629	5942	2683	6064	2737	6186
2576	5822	2630	5944	2684	6066	2738	6188
2577	5825	2631	5947	2685	6069	2739	6191
2578	5827	2632	5949	2686	6071	2740	6193
2579	5829	2633	5951	2687	6073	2741	6195
2580	5831	2634	5953	2688	6075	2742	6197
2581	5834	2635	5956	2689	6078	2743	6200
2582	5836	2636	5958	2690	6080	2744	6202
2583	5838	2637	5960	2691	6082	2745	6204
2584	5840	2638	5962	2692	6084	2746	6206
2585	5843	2639	5965	2693	6087	2747	6209
2586	5845	2640	5967	2694	6089	2748	6211
2587	5847	2641	5969	2695	6091	2749	6213
2588	5849	2642	5971	2696	6093	2750	6216
2589	5852	2643	5974	2697	6096	2751	6218
2590	5854	2644	5976	2698	6098	2752	6220
2591	5856	2645	5978	2699	6100	2753	6222
2592	5858	2646	5980	2700	6103	2754	6225
2593	5861	2647	5983	2701	6105	2755	6227
2594	5863	2648	5985	2702	6107	2756	6229
2595	5865	2649	5987	2703	6109	2757	6231
2596	5867	2650	5990	2704	6112	2758	6234
2597	5870	2651	5992	2705	6114	2759	6236
2598	5872	2652	5994	2706	6116	2760	6238
2599	5874	2653	5996	2707	6118	2761	6240
2600	5877	2654	5999	2708	6121	2762	6243
2601	5879	2655	6001	2709	6123	2763	6245
2602	5881	2656	6003	2710	6125	2764	6247
2603	5883	2657	6005	2711	6127	2765	6249
2604	5886	2658	6008	2712	6130	2766	6252
2605	5888	2659	6010	2713	6132	2767	6254
2606	5890	2660	6012	2714	6134	2768	6256
2607	5892	2661	6014	2715	6136	2769	6258
2608	5895	2662	6017	2716	6139	2770	6261
2609	5897	2663	6019	2717	6141	2771	6263
2610	5899	2664	6021	2718	6143	2772	6265
2611	5901	2665	6023	2719	6145	2773	6267
2612	5904	2666	6026	2720	6148	2774	6270
2613	5906	2667	6028	2721	6150	2775	6272
2614	5908	2668	6030	2722	6152	2776	6274
2615	5910	2669	6032	2723	6154	2777	6277
2616	5913	2670	6035	2724	6157	2778	6279
2617	5915	2671	6037	2725	6159	2779	6281
2618	5917	2672	6039	2726	6161	2780	6283
2619	5919	2673	6041	2727	6164	2781	6286
2620	5922	2674	6044	2728	6166	2782	6288
2621	5924	2675	6046	2729	6168	2783	6290
2622	5926	2676	6048	2730	6170	2784	6292
2623	5928	2677	6051	2731	6173	2785	6295
2624	5931	2678	6053	2732	6175	2786	6297

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
2787	6299	2841	6421	2895	6543	2949	6665
2788	6301	2842	6423	2896	6545	2950	6668
2789	6304	2843	6426	2897	6548	2951	6670
2790	6306	2844	6428	2898	6550	2952	6672
2791	6308	2845	6430	2899	6552	2953	6674
2792	6310	2846	6432	2900	6555	2954	6677
2793	6313	2847	6435	2901	6557	2955	6679
2794	6315	2848	6437	2902	6559	2956	6681
2795	6317	2849	6439	2903	6561	2957	6683
2796	6319	2850	6442	2904	6564	2958	6686
2797	6322	2851	6444	2905	6566	2959	6688
2798	6324	2852	6446	2906	6568	2960	6690
2799	6326	2853	6448	2907	6570	2961	6692
2800	6329	2854	6451	2908	6573	2962	6695
2801	6331	2855	6453	2909	6575	2963	6697
2802	6333	2856	6455	2910	6577	2964	6699
2803	6335	2857	6457	2911	6579	2965	6701
2804	6338	2858	6460	2912	6582	2966	6704
2805	6340	2859	6462	2913	6584	2967	6706
2806	6342	2860	6464	2914	6586	2968	6708
2807	6344	2861	6466	2915	6588	2969	6710
2808	6347	2862	6469	2916	6591	2970	6713
2809	6349	2863	6471	2917	6593	2971	6715
2810	6351	2864	6473	2918	6595	2972	6717
2811	6353	2865	6475	2919	6597	2973	6719
2812	6356	2866	6478	2920	6600	2974	6722
2813	6358	2867	6480	2921	6602	2975	6724
2814	6360	2868	6482	2922	6604	2976	6726
2815	6362	2869	6484	2923	6606	2977	6729
2816	6365	2870	6487	2924	6609	2978	6731
2817	6367	2871	6489	2925	6611	2979	6733
2818	6369	2872	6491	2926	6613	2980	6735
2819	6371	2873	6493	2927	6616	2981	6738
2820	6374	2874	6496	2928	6618	2982	6740
2821	6376	2875	6498	2929	6620	2983	6742
2822	6378	2876	6500	2930	6622	2984	6744
2823	6380	2877	6503	2931	6625	2985	6747
2824	6383	2878	6505	2932	6627	2986	6749
2825	6385	2879	6507	2933	6629	2987	6751
2826	6387	2880	6509	2934	6631	2988	6753
2827	6390	2881	6512	2935	6634	2989	6756
2828	6392	2882	6514	2936	6636	2990	6758
2829	6394	2883	6516	2937	6638	2991	6760
2830	6396	2884	6518	2938	6640	2992	6762
2831	6399	2885	6521	2939	6643	2993	6765
2832	6401	2886	6523	2940	6645	2994	6767
2833	6403	2887	6525	2941	6647	2995	6769
2834	6405	2888	6527	2942	6649	2996	6771
2835	6408	2889	6530	2943	6652	2997	6774
2836	6410	2890	6532	2944	6654	2998	6776
2837	6412	2891	6534	2945	6656	2999	6778
2838	6414	2892	6536	2946	6658	3000	6781
2839	6417	2893	6539	2947	6661	3001	6783
2840	6419	2894	6541	2948	6663	3002	6785

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
3003	6787	3057	6909	3111	7031	3165	7153
3004	6790	3058	6912	3112	7034	3166	7156
3005	6792	3059	6914	3113	7036	3167	7158
3006	6794	3060	6916	3114	7038	3168	7160
3007	6796	3061	6918	3115	7040	3169	7162
3008	6799	3062	6921	3116	7043	3170	7165
3009	6801	3063	6923	3117	7045	3171	7167
3010	6803	3064	6925	3118	7047	3172	7169
3011	6805	3065	6927	3119	7049	3173	7171
3012	6808	3066	6930	3120	7052	3174	7174
3013	6810	3067	6932	3121	7054	3175	7176
3014	6812	3068	6934	3122	7056	3176	7178
3015	6814	3069	6936	3123	7058	3177	7181
3016	6817	3070	6939	3124	7061	3178	7183
3017	6819	3071	6941	3125	7063	3179	7185
3018	6821	3072	6943	3126	7065	3180	7187
3019	6823	3073	6945	3127	7068	3181	7190
3020	6826	3074	6948	3128	7070	3182	7192
3021	6828	3075	6950	3129	7072	3183	7194
3022	6830	3076	6952	3130	7074	3184	7196
3023	6832	3077	6955	3131	7077	3185	7199
3024	6835	3078	6957	3132	7079	3186	7201
3025	6837	3079	6959	3133	7081	3187	7203
3026	6839	3080	6961	3134	7083	3188	7205
3027	6842	3081	6964	3135	7086	3189	7208
3028	6844	3082	6966	3136	7088	3190	7210
3029	6846	3083	6968	3137	7090	3191	7212
3030	6848	3084	6970	3138	7092	3192	7214
3031	6851	3085	6973	3139	7095	3193	7217
3032	6853	3086	6975	3140	7097	3194	7219
3033	6855	3087	6977	3141	7099	3195	7221
3034	6857	3088	6979	3142	7101	3196	7223
3035	6860	3089	6982	3143	7104	3197	7226
3036	6862	3090	6984	3144	7106	3198	7228
3037	6864	3091	6986	3145	7108	3199	7230
3038	6866	3092	6988	3146	7110	3200	7233
3039	6869	3093	6991	3147	7113	3201	7235
3040	6871	3094	6993	3148	7115	3202	7237
3041	6873	3095	6995	3149	7117	3203	7239
3042	6875	3096	6997	3150	7120	3204	7242
3043	6878	3097	7000	3151	7122	3205	7244
3044	6880	3098	7002	3152	7124	3206	7246
3045	6882	3099	7004	3153	7126	3207	7248
3046	6884	3100	7007	3154	7129	3208	7251
3047	6887	3101	7009	3155	7131	3209	7253
3048	6889	3102	7011	3156	7133	3210	7255
3049	6891	3103	7013	3157	7135	3211	7257
3050	6894	3104	7016	3158	7138	3212	7260
3051	6896	3105	7018	3159	7140	3213	7262
3052	6898	3106	7020	3160	7142	3214	7264
3053	6900	3107	7022	3161	7144	3215	7266
3054	6903	3108	7025	3162	7147	3216	7269
3055	6905	3109	7027	3163	7149	3217	7271
3056	6907	3110	7029	3164	7151	3218	7273

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
3219	7275	3273	7397	3327	7520	3381	7642
3220	7278	3274	7400	3328	7522	3382	7644
3221	7280	3275	7402	3329	7524	3383	7646
3222	7282	3276	7404	3330	7526	3384	7648
3223	7284	3277	7407	3331	7529	3385	7651
3224	7287	3278	7409	3332	7531	3386	7653
3225	7289	3279	7411	3333	7533	3387	7655
3226	7291	3280	7413	3334	7535	3388	7657
3227	7294	3281	7416	3335	7538	3389	7660
3228	7296	3282	7418	3336	7540	3390	7662
3229	7298	3283	7420	3337	7542	3391	7664
3230	7300	3284	7422	3338	7544	3392	7666
3231	7303	3285	7425	3339	7547	3393	7669
3232	7305	3286	7427	3340	7549	3394	7671
3233	7307	3287	7429	3341	7551	3395	7673
3234	7309	3288	7431	3342	7553	3396	7675
3235	7312	3289	7434	3343	7556	3397	7678
3236	7314	3290	7436	3344	7558	3398	7680
3237	7316	3291	7438	3345	7560	3399	7682
3238	7318	3292	7440	3346	7562	3400	7685
3239	7321	3293	7443	3347	7565	3401	7687
3240	7323	3294	7445	3348	7567	3402	7689
3241	7325	3295	7447	3349	7569	3403	7691
3242	7327	3296	7449	3350	7572	3404	7694
3243	7330	3297	7452	3351	7574	3405	7696
3244	7332	3298	7454	3352	7576	3406	7698
3245	7334	3299	7456	3353	7578	3407	7700
3246	7336	3300	7459	3354	7581	3408	7703
3247	7339	3301	7461	3355	7583	3409	7705
3248	7341	3302	7463	3356	7585	3410	7707
3249	7343	3303	7465	3357	7587	3411	7709
3250	7346	3304	7468	3358	7590	3412	7712
3251	7348	3305	7470	3359	7592	3413	7714
3252	7350	3306	7472	3360	7594	3414	7716
3253	7352	3307	7474	3361	7596	3415	7718
3254	7355	3308	7477	3362	7599	3416	7721
3255	7357	3309	7479	3363	7601	3417	7723
3256	7359	3310	7481	3364	7603	3418	7725
3257	7361	3311	7483	3365	7605	3419	7727
3258	7364	3312	7486	3366	7608	3420	7730
3259	7366	3313	7488	3367	7610	3421	7732
3260	7368	3314	7490	3368	7612	3422	7734
3261	7370	3315	7492	3369	7614	3423	7736
3262	7373	3316	7495	3370	7617	3424	7739
3263	7375	3317	7497	3371	7619	3425	7741
3264	7377	3318	7499	3372	7621	3426	7743
3265	7379	3319	7501	3373	7623	3427	7746
3266	7382	3320	7504	3374	7626	3428	7748
3267	7384	3321	7506	3375	7628	3429	7750
3268	7386	3322	7508	3376	7630	3430	7752
3269	7388	3323	7510	3377	7633	3431	7755
3270	7391	3324	7513	3378	7635	3432	7757
3271	7393	3325	7515	3379	7637	3433	7759
3272	7395	3326	7517	3380	7639	3434	7761

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
3435	7764	3489	7886	3543	8008	3597	8130
3436	7766	3490	7888	3544	8010	3598	8132
3437	7768	3491	7890	3545	8012	3599	8134
3438	7770	3492	7892	3546	8014	3600	8137
3439	7773	3493	7895	3547	8017	3601	8139
3440	7775	3494	7897	3548	8019	3602	8141
3441	7777	3495	7899	3549	8021	3603	8143
3442	7779	3496	7901	3550	8024	3604	8146
3443	7782	3497	7904	3551	8026	3605	8148
3444	7784	3498	7906	3552	8028	3606	8150
3445	7786	3499	7908	3553	8030	3607	8152
3446	7788	3500	7911	3554	8033	3608	8155
3447	7791	3501	7913	3555	8035	3609	8157
3448	7793	3502	7915	3556	8037	3610	8159
3449	7795	3503	7917	3557	8039	3611	8161
3450	7798	3504	7920	3558	8042	3612	8164
3451	7800	3505	7922	3559	8044	3613	8166
3452	7802	3506	7924	3560	8046	3614	8168
3453	7804	3507	7926	3561	8048	3615	8170
3454	7807	3508	7929	3562	8051	3616	8173
3455	7809	3509	7931	3563	8053	3617	8175
3456	7811	3510	7933	3564	8055	3618	8177
3457	7813	3511	7935	3565	8057	3619	8179
3458	7816	3512	7938	3566	8060	3620	8182
3459	7818	3513	7940	3567	8062	3621	8184
3460	7820	3514	7942	3568	8064	3622	8186
3461	7822	3515	7944	3569	8066	3623	8188
3462	7825	3516	7947	3570	8069	3624	8191
3463	7827	3517	7949	3571	8071	3625	8193
3464	7829	3518	7951	3572	8073	3626	8195
3465	7831	3519	7953	3573	8075	3627	8198
3466	7834	3520	7956	3574	8078	3628	8200
3467	7836	3521	7958	3575	8080	3629	8202
3468	7838	3522	7960	3576	8082	3630	8204
3469	7840	3523	7962	3577	8085	3631	8207
3470	7843	3524	7965	3578	8087	3632	8209
3471	7845	3525	7967	3579	8089	3633	8211
3472	7847	3526	7969	3580	8091	3634	8213
3473	7849	3527	7972	3581	8094	3635	8216
3474	7852	3528	7974	3582	8096	3636	8218
3475	7854	3529	7976	3583	8098	3637	8220
3476	7856	3530	7978	3584	8100	3638	8222
3477	7859	3531	7981	3585	8103	3639	8225
3478	7861	3532	7983	3586	8105	3640	8227
3479	7863	3533	7985	3587	8107	3641	8229
3480	7865	3534	7987	3588	8109	3642	8231
3481	7868	3535	7990	3589	8112	3643	8234
3482	7870	3536	7992	3590	8114	3644	8236
3483	7872	3537	7994	3591	8116	3645	8238
3484	7874	3538	7996	3592	8118	3646	8240
3485	7877	3539	7999	3593	8121	3647	8243
3486	7879	3540	8001	3594	8123	3648	8245
3487	7881	3541	8003	3595	8125	3649	8247
3488	7883	3542	8005	3596	8127	3650	8250

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
3651	8252	3705	8374	3759	8496	3813	8618
3652	8254	3706	8376	3760	8498	3814	8620
3653	8256	3707	8378	3761	8500	3815	8622
3654	8259	3708	8381	3762	8503	3816	8625
3655	8261	3709	8383	3763	8505	3817	8627
3656	8263	3710	8385	3764	8507	3818	8629
3657	8265	3711	8387	3765	8509	3819	8631
3658	8268	3712	8390	3766	8512	3820	8634
3659	8270	3713	8392	3767	8514	3821	8636
3660	8272	3714	8394	3768	8516	3822	8638
3661	8274	3715	8396	3769	8518	3823	8640
3662	8277	3716	8399	3770	8521	3824	8643
3663	8279	3717	8401	3771	8523	3825	8645
3664	8281	3718	8403	3772	8525	3826	8647
3665	8283	3719	8405	3773	8527	3827	8650
3666	8286	3720	8408	3774	8530	3828	8652
3667	8288	3721	8410	3775	8532	3829	8654
3668	8290	3722	8412	3776	8534	3830	8656
3669	8292	3723	8414	3777	8537	3831	8659
3670	8295	3724	8417	3778	8539	3832	8661
3671	8297	3725	8419	3779	8541	3833	8663
3672	8299	3726	8421	3780	8543	3834	8665
3673	8301	3727	8424	3781	8546	3835	8668
3674	8304	3728	8426	3782	8548	3836	8670
3675	8306	3729	8428	3783	8550	3837	8672
3676	8308	3730	8430	3784	8552	3838	8674
3677	8311	3731	8433	3785	8555	3839	8677
3678	8313	3732	8435	3786	8557	3840	8679
3679	8315	3733	8437	3787	8559	3841	8681
3680	8317	3734	8439	3788	8561	3842	8683
3681	8320	3735	8442	3789	8564	3843	8686
3682	8322	3736	8444	3790	8566	3844	8688
3683	8324	3737	8446	3791	8568	3845	8690
3684	8326	3738	8448	3792	8570	3846	8692
3685	8329	3739	8451	3793	8573	3847	8695
3686	8331	3740	8453	3794	8575	3848	8697
3687	8333	3741	8455	3795	8577	3849	8699
3688	8335	3742	8457	3796	8579	3850	8702
3689	8338	3743	8460	3797	8582	3851	8704
3690	8340	3744	8462	3798	8584	3852	8706
3691	8342	3745	8464	3799	8586	3853	8708
3692	8344	3746	8466	3800	8589	3854	8711
3693	8347	3747	8469	3801	8591	3855	8713
3694	8349	3748	8471	3802	8593	3856	8715
3695	8351	3749	8473	3803	8595	3857	8717
3696	8353	3750	8476	3804	8598	3858	8720
3697	8356	3751	8478	3805	8600	3859	8722
3698	8358	3752	8480	3806	8602	3860	8724
3699	8360	3753	8482	3807	8604	3861	8726
3700	8363	3754	8485	3808	8607	3862	8729
3701	8365	3755	8487	3809	8609	3863	8731
3702	8367	3756	8489	3810	8611	3864	8733
3703	8369	3757	8491	3811	8613	3865	8735
3704	8372	3758	8494	3812	8616	3866	8738

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
3867	8740	3921	8862	3975	8984	4029	9106
3868	8742	3922	8864	3976	8986	4030	9108
3869	8744	3923	8866	3977	8989	4031	9111
3870	8747	3924	8869	3978	8991	4032	9113
3871	8749	3925	8871	3979	8993	4033	9115
3872	8751	3926	8873	3980	8995	4034	9117
3873	8753	3927	8876	3981	8998	4035	9120
3874	8756	3928	8878	3982	9000	4036	9122
3875	8758	3929	8880	3983	9002	4037	9124
3876	8760	3930	8882	3984	9004	4038	9126
3877	8763	3931	8885	3985	9007	4039	9129
3878	8765	3932	8887	3986	9009	4040	9131
3879	8767	3933	8889	3987	9011	4041	9133
3880	8769	3934	8891	3988	9013	4042	9135
3881	8772	3935	8894	3989	9016	4043	9138
3882	8774	3936	8896	3990	9018	4044	9140
3883	8776	3937	8898	3991	9020	4045	9142
3884	8778	3938	8900	3992	9022	4046	9144
3885	8781	3939	8903	3993	9025	4047	9147
3886	8783	3940	8905	3994	9027	4048	9149
3887	8785	3941	8907	3995	9029	4049	9151
3888	8787	3942	8909	3996	9031	4050	9154
3889	8790	3943	8912	3997	9034	4051	9156
3890	8792	3944	8914	3998	9036	4052	9158
3891	8794	3945	8916	3999	9038	4053	9160
3892	8796	3946	8918	4000	9041	4054	9163
3893	8799	3947	8921	4001	9043	4055	9165
3894	8801	3948	8923	4002	9045	4056	9167
3895	8803	3949	8925	4003	9047	4057	9169
3896	8805	3950	8928	4004	9050	4058	9172
3897	8808	3951	8930	4005	9052	4059	9174
3898	8810	3952	8932	4006	9054	4060	9176
3899	8812	3953	8934	4007	9056	4061	9178
3900	8815	3954	8937	4008	9059	4062	9181
3901	8817	3955	8939	4009	9061	4063	9183
3902	8819	3956	8941	4010	9063	4064	9185
3903	8821	3957	8943	4011	9065	4065	9187
3904	8824	3958	8946	4012	9068	4066	9190
3905	8826	3959	8948	4013	9070	4067	9192
3906	8828	3960	8950	4014	9072	4068	9194
3907	8830	3961	8952	4015	9074	4069	9196
3908	8833	3962	8955	4016	9077	4070	9199
3909	8835	3963	8957	4017	9079	4071	9201
3910	8837	3964	8959	4018	9081	4072	9203
3911	8839	3965	8961	4019	9083	4073	9205
3912	8842	3966	8964	4020	9086	4074	9208
3913	8844	3967	8966	4021	9088	4075	9210
3914	8846	3968	8968	4022	9090	4076	9212
3915	8848	3969	8970	4023	9092	4077	9215
3916	8851	3970	8973	4024	9095	4078	9217
3917	8853	3971	8975	4025	9097	4079	9219
3918	8855	3972	8977	4026	9099	4080	9221
3919	8857	3973	8979	4027	9102	4081	9224
3920	8860	3974	8982	4028	9104	4082	9226



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
4083	9228	4137	9350	4191	9472	4245	9594
4084	9230	4138	9352	4192	9474	4246	9596
4085	9233	4139	9355	4193	9477	4247	9599
4086	9235	4140	9357	4194	9479	4248	9601
4087	9237	4141	9359	4195	9481	4249	9603
4088	9239	4142	9361	4196	9483	4250	9606
4089	9242	4143	9364	4197	9486	4251	9608
4090	9244	4144	9366	4198	9488	4252	9610
4091	9246	4145	9368	4199	9490	4253	9612
4092	9248	4146	9370	4200	9493	4254	9615
4093	9251	4147	9373	4201	9495	4255	9617
4094	9253	4148	9375	4202	9497	4256	9619
4095	9255	4149	9377	4203	9499	4257	9621
4096	9257	4150	9380	4204	9502	4258	9624
4097	9260	4151	9382	4205	9504	4259	9626
4098	9262	4152	9384	4206	9506	4260	9628
4099	9264	4153	9386	4207	9508	4261	9630
4100	9267	4154	9389	4208	9511	4262	9633
4101	9269	4155	9391	4209	9513	4263	9635
4102	9271	4156	9393	4210	9515	4264	9637
4103	9273	4157	9395	4211	9517	4265	9639
4104	9276	4158	9398	4212	9520	4266	9642
4105	9278	4159	9400	4213	9522	4267	9644
4106	9280	4160	9402	4214	9524	4268	9646
4107	9282	4161	9404	4215	9526	4269	9648
4108	9285	4162	9407	4216	9529	4270	9651
4109	9287	4163	9409	4217	9531	4271	9653
4110	9289	4164	9411	4218	9533	4272	9655
4111	9291	4165	9413	4219	9535	4273	9657
4112	9294	4166	9416	4220	9538	4274	9660
4113	9296	4167	9418	4221	9540	4275	9662
4114	9298	4168	9420	4222	9542	4276	9664
4115	9300	4169	9422	4223	9544	4277	9667
4116	9303	4170	9425	4224	9547	4278	9669
4117	9305	4171	9427	4225	9549	4279	9671
4118	9307	4172	9429	4226	9551	4280	9673
4119	9309	4173	9431	4227	9554	4281	9676
4120	9312	4174	9434	4228	9556	4282	9678
4121	9314	4175	9436	4229	9558	4283	9680
4122	9316	4176	9438	4230	9560	4284	9682
4123	9318	4177	9441	4231	9563	4285	9685
4124	9321	4178	9443	4232	9565	4286	9687
4125	9323	4179	9445	4233	9567	4287	9689
4126	9325	4180	9447	4234	9569	4288	9691
4127	9328	4181	9450	4235	9572	4289	9694
4128	9330	4182	9452	4236	9574	4290	9696
4129	9332	4183	9454	4237	9576	4291	9698
4130	9334	4184	9456	4238	9578	4292	9700
4131	9337	4185	9459	4239	9581	4293	9703
4132	9339	4186	9461	4240	9583	4294	9705
4133	9341	4187	9463	4241	9585	4295	9707
4134	9343	4188	9465	4242	9587	4296	9709
4135	9346	4189	9468	4243	9590	4297	9712
4136	9348	4190	9470	4244	9592	4298	9714

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
4299	9716	4353	9838	4407	9960	4461	10082
4300	9719	4354	9841	4408	9963	4462	10085
4301	9721	4355	9843	4409	9965	4463	10087
4302	9723	4356	9845	4410	9967	4464	10089
4303	9725	4357	9847	4411	9969	4465	10091
4304	9728	4358	9850	4412	9972	4466	10094
4305	9730	4359	9852	4413	9974	4467	10096
4306	9732	4360	9854	4414	9976	4468	10098
4307	9734	4361	9856	4415	9978	4469	10100
4308	9737	4362	9859	4416	9981	4470	10103
4309	9739	4363	9861	4417	9983	4471	10105
4310	9741	4364	9863	4418	9985	4472	10107
4311	9743	4365	9865	4419	9987	4473	10109
4312	9746	4366	9868	4420	9990	4474	10112
4313	9748	4367	9870	4421	9992	4475	10114
4314	9750	4368	9872	4422	9994	4476	10116
4315	9752	4369	9874	4423	9996	4477	10119
4316	9755	4370	9877	4424	9999	4478	10121
4317	9757	4371	9879	4425	10001	4479	10123
4318	9759	4372	9881	4426	10003	4480	10125
4319	9761	4373	9883	4427	10006	4481	10128
4320	9764	4374	9886	4428	10008	4482	10130
4321	9766	4375	9888	4429	10010	4483	10132
4322	9768	4376	9890	4430	10012	4484	10134
4323	9770	4377	9893	4431	10015	4485	10137
4324	9773	4378	9895	4432	10017	4486	10139
4325	9775	4379	9897	4433	10019	4487	10141
4326	9777	4380	9899	4434	10021	4488	10143
4327	9780	4381	9902	4435	10024	4489	10146
4328	9782	4382	9904	4436	10026	4490	10148
4329	9784	4383	9906	4437	10028	4491	10150
4330	9786	4384	9908	4438	10030	4492	10152
4331	9789	4385	9911	4439	10033	4493	10155
4332	9791	4386	9913	4440	10035	4494	10157
4333	9793	4387	9915	4441	10037	4495	10159
4334	9795	4388	9917	4442	10039	4496	10161
4335	9798	4389	9920	4443	10042	4497	10164
4336	9800	4390	9922	4444	10044	4498	10166
4337	9802	4391	9924	4445	10046	4499	10168
4338	9804	4392	9926	4446	10048	4500	10171
4339	9807	4393	9929	4447	10051	4501	10173
4340	9809	4394	9931	4448	10053	4502	10175
4341	9811	4395	9933	4449	10055	4503	10177
4342	9813	4396	9935	4450	10058	4504	10180
4343	9816	4397	9938	4451	10060	4505	10182
4344	9818	4398	9940	4452	10062	4506	10184
4345	9820	4399	9942	4453	10064	4507	10186
4346	9822	4400	9945	4454	10067	4508	10189
4347	9825	4401	9947	4455	10069	4509	10191
4348	9827	4402	9949	4456	10071	4510	10193
4349	9829	4403	9951	4457	10073	4511	10195
4350	9832	4404	9954	4458	10076	4512	10198
4351	9834	4405	9956	4459	10078	4513	10200
4352	9836	4406	9958	4460	10080	4514	10202

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
4515	10204	4569	10326	4623	10448	4677	10571
4516	10207	4570	10329	4624	10451	4678	10573
4517	10209	4571	10331	4625	10453	4679	10575
4518	10211	4572	10333	4626	10455	4680	10577
4519	10213	4573	10335	4627	10458	4681	10580
4520	10216	4574	10338	4628	10460	4682	10582
4521	10218	4575	10340	4629	10462	4683	10584
4522	10220	4576	10342	4630	10464	4684	10586
4523	10222	4577	10345	4631	10467	4685	10589
4524	10225	4578	10347	4632	10469	4686	10591
4525	10227	4579	10349	4633	10471	4687	10593
4526	10229	4580	10351	4634	10473	4688	10595
4527	10232	4581	10354	4635	10476	4689	10598
4528	10234	4582	10356	4636	10478	4690	10600
4529	10236	4583	10358	4637	10480	4691	10602
4530	10238	4584	10360	4638	10482	4692	10604
4531	10241	4585	10363	4639	10485	4693	10607
4532	10243	4586	10365	4640	10487	4694	10609
4533	10245	4587	10367	4641	10489	4695	10611
4534	10247	4588	10369	4642	10491	4696	10613
4535	10250	4589	10372	4643	10494	4697	10616
4536	10252	4590	10374	4644	10496	4698	10618
4537	10254	4591	10376	4645	10498	4699	10620
4538	10256	4592	10378	4646	10500	4700	10623
4539	10259	4593	10381	4647	10503	4701	10625
4540	10261	4594	10383	4648	10505	4702	10627
4541	10263	4595	10385	4649	10507	4703	10629
4542	10265	4596	10387	4650	10510	4704	10632
4543	10268	4597	10390	4651	10512	4705	10634
4544	10270	4598	10392	4652	10514	4706	10636
4545	10272	4599	10394	4653	10516	4707	10638
4546	10274	4600	10397	4654	10519	4708	10641
4547	10277	4601	10399	4655	10521	4709	10643
4548	10279	4602	10401	4656	10523	4710	10645
4549	10281	4603	10403	4657	10525	4711	10647
4550	10284	4604	10406	4658	10528	4712	10650
4551	10286	4605	10408	4659	10530	4713	10652
4552	10288	4606	10410	4660	10532	4714	10654
4553	10290	4607	10412	4661	10534	4715	10656
4554	10293	4608	10415	4662	10537	4716	10659
4555	10295	4609	10417	4663	10539	4717	10661
4556	10297	4610	10419	4664	10541	4718	10663
4557	10299	4611	10421	4665	10543	4719	10665
4558	10302	4612	10424	4666	10546	4720	10668
4559	10304	4613	10426	4667	10548	4721	10670
4560	10306	4614	10428	4668	10550	4722	10672
4561	10308	4615	10430	4669	10552	4723	10674
4562	10311	4616	10433	4670	10555	4724	10677
4563	10313	4617	10435	4671	10557	4725	10679
4564	10315	4618	10437	4672	10559	4726	10681
4565	10317	4619	10439	4673	10561	4727	10684
4566	10320	4620	10442	4674	10564	4728	10686
4567	10322	4621	10444	4675	10566	4729	10688
4568	10324	4622	10446	4676	10568	4730	10690

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
4731	10693	4785	10815	4839	10937	4893	11059
4732	10695	4786	10817	4840	10939	4894	11061
4733	10697	4787	10819	4841	10941	4895	11063
4734	10699	4788	10821	4842	10943	4896	11065
4735	10702	4789	10824	4843	10946	4897	11068
4736	10704	4790	10826	4844	10948	4898	11070
4737	10706	4791	10828	4845	10950	4899	11072
4738	10708	4792	10830	4846	10952	4900	11075
4739	10711	4793	10833	4847	10955	4901	11077
4740	10713	4794	10835	4848	10957	4902	11079
4741	10715	4795	10837	4849	10959	4903	11081
4742	10717	4796	10839	4850	10962	4904	11084
4743	10720	4797	10842	4851	10964	4905	11086
4744	10722	4798	10844	4852	10966	4906	11088
4745	10724	4799	10846	4853	10968	4907	11090
4746	10726	4800	10849	4854	10971	4908	11093
4747	10729	4801	10851	4855	10973	4909	11095
4748	10731	4802	10853	4856	10975	4910	11097
4749	10733	4803	10855	4857	10977	4911	11099
4750	10736	4804	10858	4858	10980	4912	11102
4751	10738	4805	10860	4859	10982	4913	11104
4752	10740	4806	10862	4860	10984	4914	11106
4753	10742	4807	10864	4861	10986	4915	11108
4754	10745	4808	10867	4862	10989	4916	11111
4755	10747	4809	10869	4863	10991	4917	11113
4756	10749	4810	10871	4864	10993	4918	11115
4757	10751	4811	10873	4865	10995	4919	11117
4758	10754	4812	10876	4866	10998	4920	11120
4759	10756	4813	10878	4867	11000	4921	11122
4760	10758	4814	10880	4868	11002	4922	11124
4761	10760	4815	10882	4869	11004	4923	11126
4762	10763	4816	10885	4870	11007	4924	11129
4763	10765	4817	10887	4871	11009	4925	11131
4764	10767	4818	10889	4872	11011	4926	11133
4765	10769	4819	10891	4873	11013	4927	11136
4766	10772	4820	10894	4874	11016	4928	11138
4767	10774	4821	10896	4875	11018	4929	11140
4768	10776	4822	10898	4876	11020	4930	11142
4769	10778	4823	10900	4877	11023	4931	11145
4770	10781	4824	10903	4878	11025	4932	11147
4771	10783	4825	10905	4879	11027	4933	11149
4772	10785	4826	10907	4880	11029	4934	11151
4773	10787	4827	10910	4881	11032	4935	11154
4774	10790	4828	10912	4882	11034	4936	11156
4775	10792	4829	10914	4883	11036	4937	11158
4776	10794	4830	10916	4884	11038	4938	11160
4777	10797	4831	10919	4885	11041	4939	11163
4778	10799	4832	10921	4886	11043	4940	11165
4779	10801	4833	10923	4887	11045	4941	11167
4780	10803	4834	10925	4888	11047	4942	11169
4781	10806	4835	10928	4889	11050	4943	11172
4782	10808	4836	10930	4890	11052	4944	11174
4783	10810	4837	10932	4891	11054	4945	11176
4784	10812	4838	10934	4892	11056	4946	11178

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
4947	11181	5001	11303	5055	11425	5109	11547
4948	11183	5002	11305	5056	11427	5110	11549
4949	11185	5003	11307	5057	11429	5111	11551
4950	11188	5004	11310	5058	11432	5112	11554
4951	11190	5005	11312	5059	11434	5113	11556
4952	11192	5006	11314	5060	11436	5114	11558
4953	11194	5007	11316	5061	11438	5115	11560
4954	11197	5008	11319	5062	11441	5116	11563
4955	11199	5009	11321	5063	11443	5117	11565
4956	11201	5010	11323	5064	11445	5118	11567
4957	11203	5011	11325	5065	11447	5119	11569
4958	11206	5012	11328	5066	11450	5120	11572
4959	11208	5013	11330	5067	11452	5121	11574
4960	11210	5014	11332	5068	11454	5122	11576
4961	11212	5015	11334	5069	11456	5123	11578
4962	11215	5016	11337	5070	11459	5124	11581
4963	11217	5017	11339	5071	11461	5125	11583
4964	11219	5018	11341	5072	11463	5126	11585
4965	11221	5019	11343	5073	11465	5127	11588
4966	11224	5020	11346	5074	11468	5128	11590
4967	11226	5021	11348	5075	11470	5129	11592
4968	11228	5022	11350	5076	11472	5130	11594
4969	11230	5023	11352	5077	11475	5131	11597
4970	11233	5024	11355	5078	11477	5132	11599
4971	11235	5025	11357	5079	11479	5133	11601
4972	11237	5026	11359	5080	11481	5134	11603
4973	11239	5027	11362	5081	11484	5135	11606
4974	11242	5028	11364	5082	11486	5136	11608
4975	11244	5029	11366	5083	11488	5137	11610
4976	11246	5030	11368	5084	11490	5138	11612
4977	11249	5031	11371	5085	11493	5139	11615
4978	11251	5032	11373	5086	11495	5140	11617
4979	11253	5033	11375	5087	11497	5141	11619
4980	11255	5034	11377	5088	11499	5142	11621
4981	11258	5035	11380	5089	11502	5143	11624
4982	11260	5036	11382	5090	11504	5144	11626
4983	11262	5037	11384	5091	11506	5145	11628
4984	11264	5038	11386	5092	11508	5146	11630
4985	11267	5039	11389	5093	11511	5147	11633
4986	11269	5040	11391	5094	11513	5148	11635
4987	11271	5041	11393	5095	11515	5149	11637
4988	11273	5042	11395	5096	11517	5150	11640
4989	11276	5043	11398	5097	11520	5151	11642
4990	11278	5044	11400	5098	11522	5152	11644
4991	11280	5045	11402	5099	11524	5153	11646
4992	11282	5046	11404	5100	11527	5154	11649
4993	11285	5047	11407	5101	11529	5155	11651
4994	11287	5048	11409	5102	11531	5156	11653
4995	11289	5049	11411	5103	11533	5157	11655
4996	11291	5050	11414	5104	11536	5158	11658
4997	11294	5051	11416	5105	11538	5159	11660
4998	11296	5052	11418	5106	11540	5160	11662
4999	11298	5053	11420	5107	11542	5161	11664
5000	11301	5054	11423	5108	11545	5162	11667

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
5163	11669	5217	11791	5271	11913	5325	12035
5164	11671	5218	11793	5272	11915	5326	12037
5165	11673	5219	11795	5273	11917	5327	12040
5166	11676	5220	11798	5274	11920	5328	12042
5167	11678	5221	11800	5275	11922	5329	12044
5168	11680	5222	11802	5276	11924	5330	12046
5169	11682	5223	11804	5277	11927	5331	12049
5170	11685	5224	11807	5278	11929	5332	12051
5171	11687	5225	11809	5279	11931	5333	12053
5172	11689	5226	11811	5280	11933	5334	12055
5173	11691	5227	11814	5281	11936	5335	12058
5174	11694	5228	11816	5282	11938	5336	12060
5175	11696	5229	11818	5283	11940	5337	12062
5176	11698	5230	11820	5284	11942	5338	12064
5177	11701	5231	11823	5285	11945	5339	12067
5178	11703	5232	11825	5286	11947	5340	12069
5179	11705	5233	11827	5287	11949	5341	12071
5180	11707	5234	11829	5288	11951	5342	12073
5181	11710	5235	11832	5289	11954	5343	12076
5182	11712	5236	11834	5290	11956	5344	12078
5183	11714	5237	11836	5291	11958	5345	12080
5184	11716	5238	11838	5292	11960	5346	12082
5185	11719	5239	11841	5293	11963	5347	12085
5186	11721	5240	11843	5294	11965	5348	12087
5187	11723	5241	11845	5295	11967	5349	12089
5188	11725	5242	11847	5296	11969	5350	12092
5189	11728	5243	11850	5297	11972	5351	12094
5190	11730	5244	11852	5298	11974	5352	12096
5191	11732	5245	11854	5299	11976	5353	12098
5192	11734	5246	11856	5300	11979	5354	12101
5193	11737	5247	11859	5301	11981	5355	12103
5194	11739	5248	11861	5302	11983	5356	12105
5195	11741	5249	11863	5303	11985	5357	12107
5196	11743	5250	11866	5304	11988	5358	12110
5197	11746	5251	11868	5305	11990	5359	12112
5198	11748	5252	11870	5306	11992	5360	12114
5199	11750	5253	11872	5307	11994	5361	12116
5200	11753	5254	11875	5308	11997	5362	12119
5201	11755	5255	11877	5309	11999	5363	12121
5202	11757	5256	11879	5310	12001	5364	12123
5203	11759	5257	11881	5311	12003	5365	12125
5204	11762	5258	11884	5312	12006	5366	12128
5205	11764	5259	11886	5313	12008	5367	12130
5206	11766	5260	11888	5314	12010	5368	12132
5207	11768	5261	11890	5315	12012	5369	12134
5208	11771	5262	11893	5316	12015	5370	12137
5209	11773	5263	11895	5317	12017	5371	12139
5210	11775	5264	11897	5318	12019	5372	12141
5211	11777	5265	11899	5319	12021	5373	12143
5212	11780	5266	11902	5320	12024	5374	12146
5213	11782	5267	11904	5321	12026	5375	12148
5214	11784	5268	11906	5322	12028	5376	12150
5215	11786	5269	11908	5323	12030	5377	12153
5216	11789	5270	11911	5324	12033	5378	12155

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
5379	12157	5433	12279	5487	12401	5541	12523
5380	12159	5434	12281	5488	12403	5542	12525
5381	12162	5435	12284	5489	12406	5543	12528
5382	12164	5436	12286	5490	12408	5544	12530
5383	12166	5437	12288	5491	12410	5545	12532
5384	12168	5438	12290	5492	12412	5546	12534
5385	12171	5439	12293	5493	12415	5547	12537
5386	12173	5440	12295	5494	12417	5548	12539
5387	12175	5441	12297	5495	12419	5549	12541
5388	12177	5442	12299	5496	12421	5550	12544
5389	12180	5443	12302	5497	12424	5551	12546
5390	12182	5444	12304	5498	12426	5552	12548
5391	12184	5445	12306	5499	12428	5553	12550
5392	12186	5446	12308	5500	12431	5554	12553
5393	12189	5447	12311	5501	12433	5555	12555
5394	12191	5448	12313	5502	12435	5556	12557
5395	12193	5449	12315	5503	12437	5557	12559
5396	12195	5450	12318	5504	12440	5558	12562
5397	12198	5451	12320	5505	12442	5559	12564
5398	12200	5452	12322	5506	12444	5560	12566
5399	12202	5453	12324	5507	12446	5561	12568
5400	12205	5454	12327	5508	12449	5562	12571
5401	12207	5455	12329	5509	12451	5563	12573
5402	12209	5456	12331	5510	12453	5564	12575
5403	12211	5457	12333	5511	12455	5565	12577
5404	12214	5458	12336	5512	12458	5566	12580
5405	12216	5459	12338	5513	12460	5567	12582
5406	12218	5460	12340	5514	12462	5568	12584
5407	12220	5461	12342	5515	12464	5569	12586
5408	12223	5462	12345	5516	12467	5570	12589
5409	12225	5463	12347	5517	12469	5571	12591
5410	12227	5464	12349	5518	12471	5572	12593
5411	12229	5465	12351	5519	12473	5573	12595
5412	12232	5466	12354	5520	12476	5574	12598
5413	12234	5467	12356	5521	12478	5575	12600
5414	12236	5468	12358	5522	12480	5576	12602
5415	12238	5469	12360	5523	12482	5577	12605
5416	12241	5470	12363	5524	12485	5578	12607
5417	12243	5471	12365	5525	12487	5579	12609
5418	12245	5472	12367	5526	12489	5580	12611
5419	12247	5473	12369	5527	12492	5581	12614
5420	12250	5474	12372	5528	12494	5582	12616
5421	12252	5475	12374	5529	12496	5583	12618
5422	12254	5476	12376	5530	12498	5584	12620
5423	12256	5477	12379	5531	12501	5585	12623
5424	12259	5478	12381	5532	12503	5586	12625
5425	12261	5479	12383	5533	12505	5587	12627
5426	12263	5480	12385	5534	12507	5588	12629
5427	12266	5481	12388	5535	12510	5589	12632
5428	12268	5482	12390	5536	12512	5590	12634
5429	12270	5483	12392	5537	12514	5591	12636
5430	12272	5484	12394	5538	12516	5592	12638
5431	12275	5485	12397	5539	12519	5593	12641
5432	12277	5486	12399	5540	12521	5594	12643

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
5595	12645	5649	12767	5703	12889	5757	13011
5596	12647	5650	12770	5704	12892	5758	13014
5597	12650	5651	12772	5705	12894	5759	13016
5598	12652	5652	12774	5706	12896	5760	13018
5599	12654	5653	12776	5707	12898	5761	13020
5600	12657	5654	12779	5708	12901	5762	13023
5601	12659	5655	12781	5709	12903	5763	13025
5602	12661	5656	12783	5710	12905	5764	13027
5603	12663	5657	12785	5711	12907	5765	13029
5604	12666	5658	12788	5712	12910	5766	13032
5605	12668	5659	12790	5713	12912	5767	13034
5606	12670	5660	12792	5714	12914	5768	13036
5607	12672	5661	12794	5715	12916	5769	13038
5608	12675	5662	12797	5716	12919	5770	13041
5609	12677	5663	12799	5717	12921	5771	13043
5610	12679	5664	12801	5718	12923	5772	13045
5611	12681	5665	12803	5719	12925	5773	13047
5612	12684	5666	12806	5720	12928	5774	13050
5613	12686	5667	12808	5721	12930	5775	13052
5614	12688	5668	12810	5722	12932	5776	13054
5615	12690	5669	12812	5723	12934	5777	13057
5616	12693	5670	12815	5724	12937	5778	13059
5617	12695	5671	12817	5725	12939	5779	13061
5618	12697	5672	12819	5726	12941	5780	13063
5619	12699	5673	12821	5727	12944	5781	13066
5620	12702	5674	12824	5728	12946	5782	13068
5621	12704	5675	12826	5729	12948	5783	13070
5622	12706	5676	12828	5730	12950	5784	13072
5623	12708	5677	12831	5731	12953	5785	13075
5624	12711	5678	12833	5732	12955	5786	13077
5625	12713	5679	12835	5733	12957	5787	13079
5626	12715	5680	12837	5734	12959	5788	13081
5627	12718	5681	12840	5735	12962	5789	13084
5628	12720	5682	12842	5736	12964	5790	13086
5629	12722	5683	12844	5737	12966	5791	13088
5630	12724	5684	12846	5738	12968	5792	13090
5631	12727	5685	12849	5739	12971	5793	13093
5632	12729	5686	12851	5740	12973	5794	13095
5633	12731	5687	12853	5741	12975	5795	13097
5634	12733	5688	12855	5742	12977	5796	13099
5635	12736	5689	12858	5743	12980	5797	13102
5636	12738	5690	12860	5744	12982	5798	13104
5637	12740	5691	12862	5745	12984	5799	13106
5638	12742	5692	12864	5746	12986	5800	13109
5639	12745	5693	12867	5747	12989	5801	13111
5640	12747	5694	12869	5748	12991	5802	13113
5641	12749	5695	12871	5749	12993	5803	13115
5642	12751	5696	12873	5750	12996	5804	13118
5643	12754	5697	12876	5751	12998	5805	13120
5644	12756	5698	12878	5752	13000	5806	13122
5645	12758	5699	12880	5753	13002	5807	13124
5646	12760	5700	12883	5754	13005	5808	13127
5647	12763	5701	12885	5755	13007	5809	13129
5648	12765	5702	12887	5756	13009	5810	13131



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
5811	13133	5865	13255	5919	13377	5973	13499
5812	13136	5866	13258	5920	13380	5974	13502
5813	13138	5867	13260	5921	13382	5975	13504
5814	13140	5868	13262	5922	13384	5976	13506
5815	13142	5869	13264	5923	13386	5977	13509
5816	13145	5870	13267	5924	13389	5978	13511
5817	13147	5871	13269	5925	13391	5979	13513
5818	13149	5872	13271	5926	13393	5980	13515
5819	13151	5873	13273	5927	13396	5981	13518
5820	13154	5874	13276	5928	13398	5982	13520
5821	13156	5875	13278	5929	13400	5983	13522
5822	13158	5876	13280	5930	13402	5984	13524
5823	13160	5877	13283	5931	13405	5985	13527
5824	13163	5878	13285	5932	13407	5986	13529
5825	13165	5879	13287	5933	13409	5987	13531
5826	13167	5880	13289	5934	13411	5988	13533
5827	13170	5881	13292	5935	13414	5989	13536
5828	13172	5882	13294	5936	13416	5990	13538
5829	13174	5883	13296	5937	13418	5991	13540
5830	13176	5884	13298	5938	13420	5992	13542
5831	13179	5885	13301	5939	13423	5993	13545
5832	13181	5886	13303	5940	13425	5994	13547
5833	13183	5887	13305	5941	13427	5995	13549
5834	13185	5888	13307	5942	13429	5996	13551
5835	13188	5889	13310	5943	13432	5997	13554
5836	13190	5890	13312	5944	13434	5998	13556
5837	13192	5891	13314	5945	13436	5999	13558
5838	13194	5892	13316	5946	13438	6000	13561
5839	13197	5893	13319	5947	13441	6001	13563
5840	13199	5894	13321	5948	13443	6002	13565
5841	13201	5895	13323	5949	13445	6003	13567
5842	13203	5896	13325	5950	13448	6004	13570
5843	13206	5897	13328	5951	13450	6005	13572
5844	13208	5898	13330	5952	13452	6006	13574
5845	13210	5899	13332	5953	13454	6007	13576
5846	13212	5900	13335	5954	13457	6008	13579
5847	13215	5901	13337	5955	13459	6009	13581
5848	13217	5902	13339	5956	13461	6010	13583
5849	13219	5903	13341	5957	13463	6011	13585
5850	13222	5904	13344	5958	13466	6012	13588
5851	13224	5905	13346	5959	13468	6013	13590
5852	13226	5906	13348	5960	13470	6014	13592
5853	13228	5907	13350	5961	13472	6015	13594
5854	13231	5908	13353	5962	13475	6016	13597
5855	13233	5909	13355	5963	13477	6017	13599
5856	13235	5910	13357	5964	13479	6018	13601
5857	13237	5911	13359	5965	13481	6019	13603
5858	13240	5912	13362	5966	13484	6020	13606
5859	13242	5913	13364	5967	13486	6021	13608
5860	13244	5914	13366	5968	13488	6022	13610
5861	13246	5915	13368	5969	13490	6023	13612
5862	13249	5916	13371	5970	13493	6024	13615
5863	13251	5917	13373	5971	13495	6025	13617
5864	13253	5918	13375	5972	13497	6026	13619

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
6027	13622	6081	13744	6135	13866	6189	13988
6028	13624	6082	13746	6136	13868	6190	13990
6029	13626	6083	13748	6137	13870	6191	13992
6030	13628	6084	13750	6138	13872	6192	13994
6031	13631	6085	13753	6139	13875	6193	13997
6032	13633	6086	13755	6140	13877	6194	13999
6033	13635	6087	13757	6141	13879	6195	14001
6034	13637	6088	13759	6142	13881	6196	14003
6035	13640	6089	13762	6143	13884	6197	14006
6036	13642	6090	13764	6144	13886	6198	14008
6037	13644	6091	13766	6145	13888	6199	14010
6038	13646	6092	13768	6146	13890	6200	14013
6039	13649	6093	13771	6147	13893	6201	14015
6040	13651	6094	13773	6148	13895	6202	14017
6041	13653	6095	13775	6149	13897	6203	14019
6042	13655	6096	13777	6150	13900	6204	14022
6043	13658	6097	13780	6151	13902	6205	14024
6044	13660	6098	13782	6152	13904	6206	14026
6045	13662	6099	13784	6153	13906	6207	14028
6046	13664	6100	13787	6154	13909	6208	14031
6047	13667	6101	13789	6155	13911	6209	14033
6048	13669	6102	13791	6156	13913	6210	14035
6049	13671	6103	13793	6157	13915	6211	14037
6050	13674	6104	13796	6158	13918	6212	14040
6051	13676	6105	13798	6159	13920	6213	14042
6052	13678	6106	13800	6160	13922	6214	14044
6053	13680	6107	13802	6161	13924	6215	14046
6054	13683	6108	13805	6162	13927	6216	14049
6055	13685	6109	13807	6163	13929	6217	14051
6056	13687	6110	13809	6164	13931	6218	14053
6057	13689	6111	13811	6165	13933	6219	14055
6058	13692	6112	13814	6166	13936	6220	14058
6059	13694	6113	13816	6167	13938	6221	14060
6060	13696	6114	13818	6168	13940	6222	14062
6061	13698	6115	13820	6169	13942	6223	14064
6062	13701	6116	13823	6170	13945	6224	14067
6063	13703	6117	13825	6171	13947	6225	14069
6064	13705	6118	13827	6172	13949	6226	14071
6065	13707	6119	13829	6173	13951	6227	14074
6066	13710	6120	13832	6174	13954	6228	14076
6067	13712	6121	13834	6175	13956	6229	14078
6068	13714	6122	13836	6176	13958	6230	14080
6069	13716	6123	13838	6177	13961	6231	14083
6070	13719	6124	13841	6178	13963	6232	14085
6071	13721	6125	13843	6179	13965	6233	14087
6072	13723	6126	13845	6180	13967	6234	14089
6073	13725	6127	13848	6181	13970	6235	14092
6074	13728	6128	13850	6182	13972	6236	14094
6075	13730	6129	13852	6183	13974	6237	14096
6076	13732	6130	13854	6184	13976	6238	14098
6077	13735	6131	13857	6185	13979	6239	14101
6078	13737	6132	13859	6186	13981	6240	14103
6079	13739	6133	13861	6187	13983	6241	14105
6080	13741	6134	13863	6188	13985	6242	14107

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
6243	14110	6297	14232	6351	14354	6405	14476
6244	14112	6298	14234	6352	14356	6406	14478
6245	14114	6299	14236	6353	14358	6407	14480
6246	14116	6300	14239	6354	14361	6408	14483
6247	14119	6301	14241	6355	14363	6409	14485
6248	14121	6302	14243	6356	14365	6410	14487
6249	14123	6303	14245	6357	14367	6411	14489
6250	14126	6304	14248	6358	14370	6412	14492
6251	14128	6305	14250	6359	14372	6413	14494
6252	14130	6306	14252	6360	14374	6414	14496
6253	14132	6307	14254	6361	14376	6415	14498
6254	14135	6308	14257	6362	14379	6416	14501
6255	14137	6309	14259	6363	14381	6417	14503
6256	14139	6310	14261	6364	14383	6418	14505
6257	14141	6311	14263	6365	14385	6419	14507
6258	14144	6312	14266	6366	14388	6420	14510
6259	14146	6313	14268	6367	14390	6421	14512
6260	14148	6314	14270	6368	14392	6422	14514
6261	14150	6315	14272	6369	14394	6423	14516
6262	14153	6316	14275	6370	14397	6424	14519
6263	14155	6317	14277	6371	14399	6425	14521
6264	14157	6318	14279	6372	14401	6426	14523
6265	14159	6319	14281	6373	14403	6427	14526
6266	14162	6320	14284	6374	14406	6428	14528
6267	14164	6321	14286	6375	14408	6429	14530
6268	14166	6322	14288	6376	14410	6430	14532
6269	14168	6323	14290	6377	14413	6431	14535
6270	14171	6324	14293	6378	14415	6432	14537
6271	14173	6325	14295	6379	14417	6433	14539
6272	14175	6326	14297	6380	14419	6434	14541
6273	14177	6327	14300	6381	14422	6435	14544
6274	14180	6328	14302	6382	14424	6436	14546
6275	14182	6329	14304	6383	14426	6437	14548
6276	14184	6330	14306	6384	14428	6438	14550
6277	14187	6331	14309	6385	14431	6439	14553
6278	14189	6332	14311	6386	14433	6440	14555
6279	14191	6333	14313	6387	14435	6441	14557
6280	14193	6334	14315	6388	14437	6442	14559
6281	14196	6335	14318	6389	14440	6443	14562
6282	14198	6336	14320	6390	14442	6444	14564
6283	14200	6337	14322	6391	14444	6445	14566
6284	14202	6338	14324	6392	14446	6446	14568
6285	14205	6339	14327	6393	14449	6447	14571
6286	14207	6340	14329	6394	14451	6448	14573
6287	14209	6341	14331	6395	14453	6449	14575
6288	14211	6342	14333	6396	14455	6450	14578
6289	14214	6343	14336	6397	14458	6451	14580
6290	14216	6344	14338	6398	14460	6452	14582
6291	14218	6345	14340	6399	14462	6453	14584
6292	14220	6346	14342	6400	14465	6454	14587
6293	14223	6347	14345	6401	14467	6455	14589
6294	14225	6348	14347	6402	14469	6456	14591
6295	14227	6349	14349	6403	14471	6457	14593
6296	14229	6350	14352	6404	14474	6458	14596

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
6459	14598	6513	14720	6567	14842	6621	14964
6460	14600	6514	14722	6568	14844	6622	14966
6461	14602	6515	14724	6569	14846	6623	14968
6462	14605	6516	14727	6570	14849	6624	14971
6463	14607	6517	14729	6571	14851	6625	14973
6464	14609	6518	14731	6572	14853	6626	14975
6465	14611	6519	14733	6573	14855	6627	14978
6466	14614	6520	14736	6574	14858	6628	14980
6467	14616	6521	14738	6575	14860	6629	14982
6468	14618	6522	14740	6576	14862	6630	14984
6469	14620	6523	14742	6577	14865	6631	14987
6470	14623	6524	14745	6578	14867	6632	14989
6471	14625	6525	14747	6579	14869	6633	14991
6472	14627	6526	14749	6580	14871	6634	14993
6473	14629	6527	14752	6581	14874	6635	14996
6474	14632	6528	14754	6582	14876	6636	14998
6475	14634	6529	14756	6583	14878	6637	15000
6476	14636	6530	14758	6584	14880	6638	15002
6477	14639	6531	14761	6585	14883	6639	15005
6478	14641	6532	14763	6586	14885	6640	15007
6479	14643	6533	14765	6587	14887	6641	15009
6480	14645	6534	14767	6588	14889	6642	15011
6481	14648	6535	14770	6589	14892	6643	15014
6482	14650	6536	14772	6590	14894	6644	15016
6483	14652	6537	14774	6591	14896	6645	15018
6484	14654	6538	14776	6592	14898	6646	15020
6485	14657	6539	14779	6593	14901	6647	15023
6486	14659	6540	14781	6594	14903	6648	15025
6487	14661	6541	14783	6595	14905	6649	15027
6488	14663	6542	14785	6596	14907	6650	15030
6489	14666	6543	14788	6597	14910	6651	15032
6490	14668	6544	14790	6598	14912	6652	15034
6491	14670	6545	14792	6599	14914	6653	15036
6492	14672	6546	14794	6600	14917	6654	15039
6493	14675	6547	14797	6601	14919	6655	15041
6494	14677	6548	14799	6602	14921	6656	15043
6495	14679	6549	14801	6603	14923	6657	15045
6496	14681	6550	14804	6604	14926	6658	15048
6497	14684	6551	14806	6605	14928	6659	15050
6498	14686	6552	14808	6606	14930	6660	15052
6499	14688	6553	14810	6607	14932	6661	15054
6500	14691	6554	14813	6608	14935	6662	15057
6501	14693	6555	14815	6609	14937	6663	15059
6502	14695	6556	14817	6610	14939	6664	15061
6503	14697	6557	14819	6611	14941	6665	15063
6504	14700	6558	14822	6612	14944	6666	15066
6505	14702	6559	14824	6613	14946	6667	15068
6506	14704	6560	14826	6614	14948	6668	15070
6507	14706	6561	14828	6615	14950	6669	15072
6508	14709	6562	14831	6616	14953	6670	15075
6509	14711	6563	14833	6617	14955	6671	15077
6510	14713	6564	14835	6618	14957	6672	15079
6511	14715	6565	14837	6619	14959	6673	15081
6512	14718	6566	14840	6620	14962	6674	15084

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
6675	15086	6729	15208	6783	15330	6837	15452
6676	15088	6730	15210	6784	15332	6838	15454
6677	15091	6731	15213	6785	15335	6839	15457
6678	15093	6732	15215	6786	15337	6840	15459
6679	15095	6733	15217	6787	15339	6841	15461
6680	15097	6734	15219	6788	15341	6842	15463
6681	15100	6735	15222	6789	15344	6843	15466
6682	15102	6736	15224	6790	15346	6844	15468
6683	15104	6737	15226	6791	15348	6845	15470
6684	15106	6738	15228	6792	15350	6846	15472
6685	15109	6739	15231	6793	15353	6847	15475
6686	15111	6740	15233	6794	15355	6848	15477
6687	15113	6741	15235	6795	15357	6849	15479
6688	15115	6742	15237	6796	15359	6850	15482
6689	15118	6743	15240	6797	15362	6851	15484
6690	15120	6744	15242	6798	15364	6852	15486
6691	15122	6745	15244	6799	15366	6853	15488
6692	15124	6746	15246	6800	15369	6854	15491
6693	15127	6747	15249	6801	15371	6855	15493
6694	15129	6748	15251	6802	15373	6856	15495
6695	15131	6749	15253	6803	15375	6857	15497
6696	15133	6750	15256	6804	15378	6858	15500
6697	15136	6751	15258	6805	15380	6859	15502
6698	15138	6752	15260	6806	15382	6860	15504
6699	15140	6753	15262	6807	15384	6861	15506
6700	15143	6754	15265	6808	15387	6862	15509
6701	15145	6755	15267	6809	15389	6863	15511
6702	15147	6756	15269	6810	15391	6864	15513
6703	15149	6757	15271	6811	15393	6865	15515
6704	15152	6758	15274	6812	15396	6866	15518
6705	15154	6759	15276	6813	15398	6867	15520
6706	15156	6760	15278	6814	15400	6868	15522
6707	15158	6761	15280	6815	15402	6869	15524
6708	15161	6762	15283	6816	15405	6870	15527
6709	15163	6763	15285	6817	15407	6871	15529
6710	15165	6764	15287	6818	15409	6872	15531
6711	15167	6765	15289	6819	15411	6873	15533
6712	15170	6766	15292	6820	15414	6874	15536
6713	15172	6767	15294	6821	15416	6875	15538
6714	15174	6768	15296	6822	15418	6876	15540
6715	15176	6769	15298	6823	15420	6877	15543
6716	15179	6770	15301	6824	15423	6878	15545
6717	15181	6771	15303	6825	15425	6879	15547
6718	15183	6772	15305	6826	15427	6880	15549
6719	15185	6773	15307	6827	15430	6881	15552
6720	15188	6774	15310	6828	15432	6882	15554
6721	15190	6775	15312	6829	15434	6883	15556
6722	15192	6776	15314	6830	15436	6884	15558
6723	15194	6777	15317	6831	15439	6885	15561
6724	15197	6778	15319	6832	15441	6886	15563
6725	15199	6779	15321	6833	15443	6887	15565
6726	15201	6780	15323	6834	15445	6888	15567
6727	15204	6781	15326	6835	15448	6889	15570
6728	15206	6782	15328	6836	15450	6890	15572

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
6891	15574	6945	15696	6999	15818	7053	15940
6892	15576	6946	15698	7000	15821	7054	15943
6893	15579	6947	15701	7001	15823	7055	15945
6894	15581	6948	15703	7002	15825	7056	15947
6895	15583	6949	15705	7003	15827	7057	15949
6896	15585	6950	15708	7004	15830	7058	15952
6897	15588	6951	15710	7005	15832	7059	15954
6898	15590	6952	15712	7006	15834	7060	15956
6899	15592	6953	15714	7007	15836	7061	15958
6900	15595	6954	15717	7008	15839	7062	15961
6901	15597	6955	15719	7009	15841	7063	15963
6902	15599	6956	15721	7010	15843	7064	15965
6903	15601	6957	15723	7011	15845	7065	15967
6904	15604	6958	15726	7012	15848	7066	15970
6905	15606	6959	15728	7013	15850	7067	15972
6906	15608	6960	15730	7014	15852	7068	15974
6907	15610	6961	15732	7015	15854	7069	15976
6908	15613	6962	15735	7016	15857	7070	15979
6909	15615	6963	15737	7017	15859	7071	15981
6910	15617	6964	15739	7018	15861	7072	15983
6911	15619	6965	15741	7019	15863	7073	15985
6912	15622	6966	15744	7020	15866	7074	15988
6913	15624	6967	15746	7021	15868	7075	15990
6914	15626	6968	15748	7022	15870	7076	15992
6915	15628	6969	15750	7023	15872	7077	15995
6916	15631	6970	15753	7024	15875	7078	15997
6917	15633	6971	15755	7025	15877	7079	15999
6918	15635	6972	15757	7026	15879	7080	16001
6919	15637	6973	15759	7027	15882	7081	16004
6920	15640	6974	15762	7028	15884	7082	16006
6921	15642	6975	15764	7029	15886	7083	16008
6922	15644	6976	15766	7030	15888	7084	16010
6923	15646	6977	15769	7031	15891	7085	16013
6924	15649	6978	15771	7032	15893	7086	16015
6925	15651	6979	15773	7033	15895	7087	16017
6926	15653	6980	15775	7034	15897	7088	16019
6927	15656	6981	15778	7035	15900	7089	16022
6928	15658	6982	15780	7036	15902	7090	16024
6929	15660	6983	15782	7037	15904	7091	16026
6930	15662	6984	15784	7038	15906	7092	16028
6931	15665	6985	15787	7039	15909	7093	16031
6932	15667	6986	15789	7040	15911	7094	16033
6933	15669	6987	15791	7041	15913	7095	16035
6934	15671	6988	15793	7042	15915	7096	16037
6935	15674	6989	15796	7043	15918	7097	16040
6936	15676	6990	15798	7044	15920	7098	16042
6937	15678	6991	15800	7045	15922	7099	16044
6938	15680	6992	15802	7046	15924	7100	16047
6939	15683	6993	15805	7047	15927	7101	16049
6940	15685	6994	15807	7048	15929	7102	16051
6941	15687	6995	15809	7049	15931	7103	16053
6942	15689	6996	15811	7050	15934	7104	16056
6943	15692	6997	15814	7051	15936	7105	16058
6944	15694	6998	15816	7052	15938	7106	16060

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
7107	16062	7161	16184	7215	16306	7269	16428
7108	16065	7162	16187	7216	16309	7270	16431
7109	16067	7163	16189	7217	16311	7271	16433
7110	16069	7164	16191	7218	16313	7272	16435
7111	16071	7165	16193	7219	16315	7273	16437
7112	16074	7166	16196	7220	16318	7274	16440
7113	16076	7167	16198	7221	16320	7275	16442
7114	16078	7168	16200	7222	16322	7276	16444
7115	16080	7169	16202	7223	16324	7277	16447
7116	16083	7170	16205	7224	16327	7278	16449
7117	16085	7171	16207	7225	16329	7279	16451
7118	16087	7172	16209	7226	16331	7280	16453
7119	16089	7173	16211	7227	16334	7281	16456
7120	16092	7174	16214	7228	16336	7282	16458
7121	16094	7175	16216	7229	16338	7283	16460
7122	16096	7176	16218	7230	16340	7284	16462
7123	16098	7177	16221	7231	16343	7285	16465
7124	16101	7178	16223	7232	16345	7286	16467
7125	16103	7179	16225	7233	16347	7287	16469
7126	16105	7180	16227	7234	16349	7288	16471
7127	16108	7181	16230	7235	16352	7289	16474
7128	16110	7182	16232	7236	16354	7290	16476
7129	16112	7183	16234	7237	16356	7291	16478
7130	16114	7184	16236	7238	16358	7292	16480
7131	16117	7185	16239	7239	16361	7293	16483
7132	16119	7186	16241	7240	16363	7294	16485
7133	16121	7187	16243	7241	16365	7295	16487
7134	16123	7188	16245	7242	16367	7296	16489
7135	16126	7189	16248	7243	16370	7297	16492
7136	16128	7190	16250	7244	16372	7298	16494
7137	16130	7191	16252	7245	16374	7299	16496
7138	16132	7192	16254	7246	16376	7300	16499
7139	16135	7193	16257	7247	16379	7301	16501
7140	16137	7194	16259	7248	16381	7302	16503
7141	16139	7195	16261	7249	16383	7303	16505
7142	16141	7196	16263	7250	16386	7304	16508
7143	16144	7197	16266	7251	16388	7305	16510
7144	16146	7198	16268	7252	16390	7306	16512
7145	16148	7199	16270	7253	16392	7307	16514
7146	16150	7200	16273	7254	16395	7308	16517
7147	16153	7201	16275	7255	16397	7309	16519
7148	16155	7202	16277	7256	16399	7310	16521
7149	16157	7203	16279	7257	16401	7311	16523
7150	16160	7204	16282	7258	16404	7312	16526
7151	16162	7205	16284	7259	16406	7313	16528
7152	16164	7206	16286	7260	16408	7314	16530
7153	16166	7207	16288	7261	16410	7315	16532
7154	16169	7208	16291	7262	16413	7316	16535
7155	16171	7209	16293	7263	16415	7317	16537
7156	16173	7210	16295	7264	16417	7318	16539
7157	16175	7211	16297	7265	16419	7319	16541
7158	16178	7212	16300	7266	16422	7320	16544
7159	16180	7213	16302	7267	16424	7321	16546
7160	16182	7214	16304	7268	16426	7322	16548

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
7323	16550	7377	16673	7431	16795	7485	16917
7324	16553	7378	16675	7432	16797	7486	16919
7325	16555	7379	16677	7433	16799	7487	16921
7326	16557	7380	16679	7434	16801	7488	16923
7327	16560	7381	16682	7435	16804	7489	16926
7328	16562	7382	16684	7436	16806	7490	16928
7329	16564	7383	16686	7437	16808	7491	16930
7330	16566	7384	16688	7438	16810	7492	16932
7331	16569	7385	16691	7439	16813	7493	16935
7332	16571	7386	16693	7440	16815	7494	16937
7333	16573	7387	16695	7441	16817	7495	16939
7334	16575	7388	16697	7442	16819	7496	16941
7335	16578	7389	16700	7443	16822	7497	16944
7336	16580	7390	16702	7444	16824	7498	16946
7337	16582	7391	16704	7445	16826	7499	16948
7338	16584	7392	16706	7446	16828	7500	16951
7339	16587	7393	16709	7447	16831	7501	16953
7340	16589	7394	16711	7448	16833	7502	16955
7341	16591	7395	16713	7449	16835	7503	16957
7342	16593	7396	16715	7450	16838	7504	16960
7343	16596	7397	16718	7451	16840	7505	16962
7344	16598	7398	16720	7452	16842	7506	16964
7345	16600	7399	16722	7453	16844	7507	16966
7346	16602	7400	16725	7454	16847	7508	16969
7347	16605	7401	16727	7455	16849	7509	16971
7348	16607	7402	16729	7456	16851	7510	16973
7349	16609	7403	16731	7457	16853	7511	16975
7350	16612	7404	16734	7458	16856	7512	16978
7351	16614	7405	16736	7459	16858	7513	16980
7352	16616	7406	16738	7460	16860	7514	16982
7353	16618	7407	16740	7461	16862	7515	16984
7354	16621	7408	16743	7462	16865	7516	16987
7355	16623	7409	16745	7463	16867	7517	16989
7356	16625	7410	16747	7464	16869	7518	16991
7357	16627	7411	16749	7465	16871	7519	16993
7358	16630	7412	16752	7466	16874	7520	16996
7359	16632	7413	16754	7467	16876	7521	16998
7360	16634	7414	16756	7468	16878	7522	17000
7361	16636	7415	16758	7469	16880	7523	17002
7362	16639	7416	16761	7470	16883	7524	17005
7363	16641	7417	16763	7471	16885	7525	17007
7364	16643	7418	16765	7472	16887	7526	17009
7365	16645	7419	16767	7473	16889	7527	17012
7366	16648	7420	16770	7474	16892	7528	17014
7367	16650	7421	16772	7475	16894	7529	17016
7368	16652	7422	16774	7476	16896	7530	17018
7369	16654	7423	16776	7477	16899	7531	17021
7370	16657	7424	16779	7478	16901	7532	17023
7371	16659	7425	16781	7479	16903	7533	17025
7372	16661	7426	16783	7480	16905	7534	17027
7373	16663	7427	16786	7481	16908	7535	17030
7374	16666	7428	16788	7482	16910	7536	17032
7375	16668	7429	16790	7483	16912	7537	17034
7376	16670	7430	16792	7484	16914	7538	17036



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
7539	17039	7593	17161	7647	17283	7701	17405
7540	17041	7594	17163	7648	17285	7702	17407
7541	17043	7595	17165	7649	17287	7703	17409
7542	17045	7596	17167	7650	17290	7704	17412
7543	17048	7597	17170	7651	17292	7705	17414
7544	17050	7598	17172	7652	17294	7706	17416
7545	17052	7599	17174	7653	17296	7707	17418
7546	17054	7600	17177	7654	17299	7708	17421
7547	17057	7601	17179	7655	17301	7709	17423
7548	17059	7602	17181	7656	17303	7710	17425
7549	17061	7603	17183	7657	17305	7711	17427
7550	17064	7604	17186	7658	17308	7712	17430
7551	17066	7605	17188	7659	17310	7713	17432
7552	17068	7606	17190	7660	17312	7714	17434
7553	17070	7607	17192	7661	17314	7715	17436
7554	17073	7608	17195	7662	17317	7716	17439
7555	17075	7609	17197	7663	17319	7717	17441
7556	17077	7610	17199	7664	17321	7718	17443
7557	17079	7611	17201	7665	17323	7719	17445
7558	17082	7612	17204	7666	17326	7720	17448
7559	17084	7613	17206	7667	17328	7721	17450
7560	17086	7614	17208	7668	17330	7722	17452
7561	17088	7615	17210	7669	17332	7723	17454
7562	17091	7616	17213	7670	17335	7724	17457
7563	17093	7617	17215	7671	17337	7725	17459
7564	17095	7618	17217	7672	17339	7726	17461
7565	17097	7619	17219	7673	17341	7727	17464
7566	17100	7620	17222	7674	17344	7728	17466
7567	17102	7621	17224	7675	17346	7729	17468
7568	17104	7622	17226	7676	17348	7730	17470
7569	17106	7623	17228	7677	17351	7731	17473
7570	17109	7624	17231	7678	17353	7732	17475
7571	17111	7625	17233	7679	17355	7733	17477
7572	17113	7626	17235	7680	17357	7734	17479
7573	17115	7627	17238	7681	17360	7735	17482
7574	17118	7628	17240	7682	17362	7736	17484
7575	17120	7629	17242	7683	17364	7737	17486
7576	17122	7630	17244	7684	17366	7738	17488
7577	17125	7631	17247	7685	17369	7739	17491
7578	17127	7632	17249	7686	17371	7740	17493
7579	17129	7633	17251	7687	17373	7741	17495
7580	17131	7634	17253	7688	17375	7742	17497
7581	17134	7635	17256	7689	17378	7743	17500
7582	17136	7636	17258	7690	17380	7744	17502
7583	17138	7637	17260	7691	17382	7745	17504
7584	17140	7638	17262	7692	17384	7746	17506
7585	17143	7639	17265	7693	17387	7747	17509
7586	17145	7640	17267	7694	17389	7748	17511
7587	17147	7641	17269	7695	17391	7749	17513
7588	17149	7642	17271	7696	17393	7750	17516
7589	17152	7643	17274	7697	17396	7751	17518
7590	17154	7644	17276	7698	17398	7752	17520
7591	17156	7645	17278	7699	17400	7753	17522
7592	17158	7646	17280	7700	17403	7754	17525

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
7755	17527	7809	17649	7863	17771	7917	17893
7756	17529	7810	17651	7864	17773	7918	17895
7757	17531	7811	17653	7865	17775	7919	17897
7758	17534	7812	17656	7866	17778	7920	17900
7759	17536	7813	17658	7867	17780	7921	17902
7760	17538	7814	17660	7868	17782	7922	17904
7761	17540	7815	17662	7869	17784	7923	17906
7762	17543	7816	17665	7870	17787	7924	17909
7763	17545	7817	17667	7871	17789	7925	17911
7764	17547	7818	17669	7872	17791	7926	17913
7765	17549	7819	17671	7873	17793	7927	17916
7766	17552	7820	17674	7874	17796	7928	17918
7767	17554	7821	17676	7875	17798	7929	17920
7768	17556	7822	17678	7876	17800	7930	17922
7769	17558	7823	17680	7877	17803	7931	17925
7770	17561	7824	17683	7878	17805	7932	17927
7771	17563	7825	17685	7879	17807	7933	17929
7772	17565	7826	17687	7880	17809	7934	17931
7773	17567	7827	17690	7881	17812	7935	17934
7774	17570	7828	17692	7882	17814	7936	17936
7775	17572	7829	17694	7883	17816	7937	17938
7776	17574	7830	17696	7884	17818	7938	17940
7777	17577	7831	17699	7885	17821	7939	17943
7778	17579	7832	17701	7886	17823	7940	17945
7779	17581	7833	17703	7887	17825	7941	17947
7780	17583	7834	17705	7888	17827	7942	17949
7781	17586	7835	17708	7889	17830	7943	17952
7782	17588	7836	17710	7890	17832	7944	17954
7783	17590	7837	17712	7891	17834	7945	17956
7784	17592	7838	17714	7892	17836	7946	17958
7785	17595	7839	17717	7893	17839	7947	17961
7786	17597	7840	17719	7894	17841	7948	17963
7787	17599	7841	17721	7895	17843	7949	17965
7788	17601	7842	17723	7896	17845	7950	17968
7789	17604	7843	17726	7897	17848	7951	17970
7790	17606	7844	17728	7898	17850	7952	17972
7791	17608	7845	17730	7899	17852	7953	17974
7792	17610	7846	17732	7900	17855	7954	17977
7793	17613	7847	17735	7901	17857	7955	17979
7794	17615	7848	17737	7902	17859	7956	17981
7795	17617	7849	17739	7903	17861	7957	17983
7796	17619	7850	17742	7904	17864	7958	17986
7797	17622	7851	17744	7905	17866	7959	17988
7798	17624	7852	17746	7906	17868	7960	17990
7799	17626	7853	17748	7907	17870	7961	17992
7800	17629	7854	17751	7908	17873	7962	17995
7801	17631	7855	17753	7909	17875	7963	17997
7802	17633	7856	17755	7910	17877	7964	17999
7803	17635	7857	17757	7911	17879	7965	18001
7804	17638	7858	17760	7912	17882	7966	18004
7805	17640	7859	17762	7913	17884	7967	18006
7806	17642	7860	17764	7914	17886	7968	18008
7807	17644	7861	17766	7915	17888	7969	18010
7808	17647	7862	17769	7916	17891	7970	18013

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
7971	18015	8025	18137	8079	18259	8133	18381
7972	18017	8026	18139	8080	18261	8134	18383
7973	18019	8027	18142	8081	18264	8135	18386
7974	18022	8028	18144	8082	18266	8136	18388
7975	18024	8029	18146	8083	18268	8137	18390
7976	18026	8030	18148	8084	18270	8138	18392
7977	18029	8031	18151	8085	18273	8139	18395
7978	18031	8032	18153	8086	18275	8140	18397
7979	18033	8033	18155	8087	18277	8141	18399
7980	18035	8034	18157	8088	18279	8142	18401
7981	18038	8035	18160	8089	18282	8143	18404
7982	18040	8036	18162	8090	18284	8144	18406
7983	18042	8037	18164	8091	18286	8145	18408
7984	18044	8038	18166	8092	18288	8146	18410
7985	18047	8039	18169	8093	18291	8147	18413
7986	18049	8040	18171	8094	18293	8148	18415
7987	18051	8041	18173	8095	18295	8149	18417
7988	18053	8042	18175	8096	18297	8150	18420
7989	18056	8043	18178	8097	18300	8151	18422
7990	18058	8044	18180	8098	18302	8152	18424
7991	18060	8045	18182	8099	18304	8153	18426
7992	18062	8046	18184	8100	18307	8154	18429
7993	18065	8047	18187	8101	18309	8155	18431
7994	18067	8048	18189	8102	18311	8156	18433
7995	18069	8049	18191	8103	18313	8157	18435
7996	18071	8050	18194	8104	18316	8158	18438
7997	18074	8051	18196	8105	18318	8159	18440
7998	18076	8052	18198	8106	18320	8160	18442
7999	18078	8053	18200	8107	18322	8161	18444
8000	18081	8054	18203	8108	18325	8162	18447
8001	18083	8055	18205	8109	18327	8163	18449
8002	18085	8056	18207	8110	18329	8164	18451
8003	18087	8057	18209	8111	18331	8165	18453
8004	18090	8058	18212	8112	18334	8166	18456
8005	18092	8059	18214	8113	18336	8167	18458
8006	18094	8060	18216	8114	18338	8168	18460
8007	18096	8061	18218	8115	18340	8169	18462
8008	18099	8062	18221	8116	18343	8170	18465
8009	18101	8063	18223	8117	18345	8171	18467
8010	18103	8064	18225	8118	18347	8172	18469
8011	18105	8065	18227	8119	18349	8173	18471
8012	18108	8066	18230	8120	18352	8174	18474
8013	18110	8067	18232	8121	18354	8175	18476
8014	18112	8068	18234	8122	18356	8176	18478
8015	18114	8069	18236	8123	18358	8177	18481
8016	18117	8070	18239	8124	18361	8178	18483
8017	18119	8071	18241	8125	18363	8179	18485
8018	18121	8072	18243	8126	18365	8180	18487
8019	18123	8073	18245	8127	18368	8181	18490
8020	18126	8074	18248	8128	18370	8182	18492
8021	18128	8075	18250	8129	18372	8183	18494
8022	18130	8076	18252	8130	18374	8184	18496
8023	18132	8077	18255	8131	18377	8185	18499
8024	18135	8078	18257	8132	18379	8186	18501

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
8187	18503	8241	18625	8295	18747	8349	18869
8188	18505	8242	18627	8296	18749	8350	18872
8189	18508	8243	18630	8297	18752	8351	18874
8190	18510	8244	18632	8298	18754	8352	18876
8191	18512	8245	18634	8299	18756	8353	18878
8192	18514	8246	18636	8300	18759	8354	18881
8193	18517	8247	18639	8301	18761	8355	18883
8194	18519	8248	18641	8302	18763	8356	18885
8195	18521	8249	18643	8303	18765	8357	18887
8196	18523	8250	18646	8304	18768	8358	18890
8197	18526	8251	18648	8305	18770	8359	18892
8198	18528	8252	18650	8306	18772	8360	18894
8199	18530	8253	18652	8307	18774	8361	18896
8200	18533	8254	18655	8308	18777	8362	18899
8201	18535	8255	18657	8309	18779	8363	18901
8202	18537	8256	18659	8310	18781	8364	18903
8203	18539	8257	18661	8311	18783	8365	18905
8204	18542	8258	18664	8312	18786	8366	18908
8205	18544	8259	18666	8313	18788	8367	18910
8206	18546	8260	18668	8314	18790	8368	18912
8207	18548	8261	18670	8315	18792	8369	18914
8208	18551	8262	18673	8316	18795	8370	18917
8209	18553	8263	18675	8317	18797	8371	18919
8210	18555	8264	18677	8318	18799	8372	18921
8211	18557	8265	18679	8319	18801	8373	18923
8212	18560	8266	18682	8320	18804	8374	18926
8213	18562	8267	18684	8321	18806	8375	18928
8214	18564	8268	18686	8322	18808	8376	18930
8215	18566	8269	18688	8323	18810	8377	18933
8216	18569	8270	18691	8324	18813	8378	18935
8217	18571	8271	18693	8325	18815	8379	18937
8218	18573	8272	18695	8326	18817	8380	18939
8219	18575	8273	18697	8327	18820	8381	18942
8220	18578	8274	18700	8328	18822	8382	18944
8221	18580	8275	18702	8329	18824	8383	18946
8222	18582	8276	18704	8330	18826	8384	18948
8223	18584	8277	18707	8331	18829	8385	18951
8224	18587	8278	18709	8332	18831	8386	18953
8225	18589	8279	18711	8333	18833	8387	18955
8226	18591	8280	18713	8334	18835	8388	18957
8227	18594	8281	18716	8335	18838	8389	18960
8228	18596	8282	18718	8336	18840	8390	18962
8229	18598	8283	18720	8337	18842	8391	18964
8230	18600	8284	18722	8338	18844	8392	18966
8231	18603	8285	18725	8339	18847	8393	18969
8232	18605	8286	18727	8340	18849	8394	18971
8233	18607	8287	18729	8341	18851	8395	18973
8234	18609	8288	18731	8342	18853	8396	18975
8235	18612	8289	18734	8343	18856	8397	18978
8236	18614	8290	18736	8344	18858	8398	18980
8237	18616	8291	18738	8345	18860	8399	18982
8238	18618	8292	18740	8346	18862	8400	18985
8239	18621	8293	18743	8347	18865	8401	18987
8240	18623	8294	18745	8348	18867	8402	18989

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
8403	18991	8457	19113	8511	19235	8565	19357
8404	18994	8458	19116	8512	19238	8566	19360
8405	18996	8459	19118	8513	19240	8567	19362
8406	18998	8460	19120	8514	19242	8568	19364
8407	19000	8461	19122	8515	19244	8569	19366
8408	19003	8462	19125	8516	19247	8570	19369
8409	19005	8463	19127	8517	19249	8571	19371
8410	19007	8464	19129	8518	19251	8572	19373
8411	19009	8465	19131	8519	19253	8573	19375
8412	19012	8466	19134	8520	19256	8574	19378
8413	19014	8467	19136	8521	19258	8575	19380
8414	19016	8468	19138	8522	19260	8576	19382
8415	19018	8469	19140	8523	19262	8577	19385
8416	19021	8470	19143	8524	19265	8578	19387
8417	19023	8471	19145	8525	19267	8579	19389
8418	19025	8472	19147	8526	19269	8580	19391
8419	19027	8473	19149	8527	19272	8581	19394
8420	19030	8474	19152	8528	19274	8582	19396
8421	19032	8475	19154	8529	19276	8583	19398
8422	19034	8476	19156	8530	19278	8584	19400
8423	19036	8477	19159	8531	19281	8585	19403
8424	19039	8478	19161	8532	19283	8586	19405
8425	19041	8479	19163	8533	19285	8587	19407
8426	19043	8480	19165	8534	19287	8588	19409
8427	19046	8481	19168	8535	19290	8589	19412
8428	19048	8482	19170	8536	19292	8590	19414
8429	19050	8483	19172	8537	19294	8591	19416
8430	19052	8484	19174	8538	19296	8592	19418
8431	19055	8485	19177	8539	19299	8593	19421
8432	19057	8486	19179	8540	19301	8594	19423
8433	19059	8487	19181	8541	19303	8595	19425
8434	19061	8488	19183	8542	19305	8596	19427
8435	19064	8489	19186	8543	19308	8597	19430
8436	19066	8490	19188	8544	19310	8598	19432
8437	19068	8491	19190	8545	19312	8599	19434
8438	19070	8492	19192	8546	19314	8600	19437
8439	19073	8493	19195	8547	19317	8601	19439
8440	19075	8494	19197	8548	19319	8602	19441
8441	19077	8495	19199	8549	19321	8603	19443
8442	19079	8496	19201	8550	19324	8604	19446
8443	19082	8497	19204	8551	19326	8605	19448
8444	19084	8498	19206	8552	19328	8606	19450
8445	19086	8499	19208	8553	19330	8607	19452
8446	19088	8500	19211	8554	19333	8608	19455
8447	19091	8501	19213	8555	19335	8609	19457
8448	19093	8502	19215	8556	19337	8610	19459
8449	19095	8503	19217	8557	19339	8611	19461
8450	19098	8504	19220	8558	19342	8612	19464
8451	19100	8505	19222	8559	19344	8613	19466
8452	19102	8506	19224	8560	19346	8614	19468
8453	19104	8507	19226	8561	19348	8615	19470
8454	19107	8508	19229	8562	19351	8616	19473
8455	19109	8509	19231	8563	19353	8617	19475
8456	19111	8510	19233	8564	19355	8618	19477

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
8619	19479	8673	19601	8727	19724	8781	19846
8620	19482	8674	19604	8728	19726	8782	19848
8621	19484	8675	19606	8729	19728	8783	19850
8622	19486	8676	19608	8730	19730	8784	19852
8623	19488	8677	19611	8731	19733	8785	19855
8624	19491	8678	19613	8732	19735	8786	19857
8625	19493	8679	19615	8733	19737	8787	19859
8626	19495	8680	19617	8734	19739	8788	19861
8627	19498	8681	19620	8735	19742	8789	19864
8628	19500	8682	19622	8736	19744	8790	19866
8629	19502	8683	19624	8737	19746	8791	19868
8630	19504	8684	19626	8738	19748	8792	19870
8631	19507	8685	19629	8739	19751	8793	19873
8632	19509	8686	19631	8740	19753	8794	19875
8633	19511	8687	19633	8741	19755	8795	19877
8634	19513	8688	19635	8742	19757	8796	19879
8635	19516	8689	19638	8743	19760	8797	19882
8636	19518	8690	19640	8744	19762	8798	19884
8637	19520	8691	19642	8745	19764	8799	19886
8638	19522	8692	19644	8746	19766	8800	19889
8639	19525	8693	19647	8747	19769	8801	19891
8640	19527	8694	19649	8748	19771	8802	19893
8641	19529	8695	19651	8749	19773	8803	19895
8642	19531	8696	19653	8750	19776	8804	19898
8643	19534	8697	19656	8751	19778	8805	19900
8644	19536	8698	19658	8752	19780	8806	19902
8645	19538	8699	19660	8753	19782	8807	19904
8646	19540	8700	19663	8754	19785	8808	19907
8647	19543	8701	19665	8755	19787	8809	19909
8648	19545	8702	19667	8756	19789	8810	19911
8649	19547	8703	19669	8757	19791	8811	19913
8650	19550	8704	19672	8758	19794	8812	19916
8651	19552	8705	19674	8759	19796	8813	19918
8652	19554	8706	19676	8760	19798	8814	19920
8653	19556	8707	19678	8761	19800	8815	19922
8654	19559	8708	19681	8762	19803	8816	19925
8655	19561	8709	19683	8763	19805	8817	19927
8656	19563	8710	19685	8764	19807	8818	19929
8657	19565	8711	19687	8765	19809	8819	19931
8658	19568	8712	19690	8766	19812	8820	19934
8659	19570	8713	19692	8767	19814	8821	19936
8660	19572	8714	19694	8768	19816	8822	19938
8661	19574	8715	19696	8769	19818	8823	19940
8662	19577	8716	19699	8770	19821	8824	19943
8663	19579	8717	19701	8771	19823	8825	19945
8664	19581	8718	19703	8772	19825	8826	19947
8665	19583	8719	19705	8773	19827	8827	19950
8666	19586	8720	19708	8774	19830	8828	19952
8667	19588	8721	19710	8775	19832	8829	19954
8668	19590	8722	19712	8776	19834	8830	19956
8669	19592	8723	19714	8777	19837	8831	19959
8670	19595	8724	19717	8778	19839	8832	19961
8671	19597	8725	19719	8779	19841	8833	19963
8672	19599	8726	19721	8780	19843	8834	19965

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
8835	19968	8889	20090	8943	20212	8997	20334
8836	19970	8890	20092	8944	20214	8998	20336
8837	19972	8891	20094	8945	20216	8999	20338
8838	19974	8892	20096	8946	20218	9000	20341
8839	19977	8893	20099	8947	20221	9001	20343
8840	19979	8894	20101	8948	20223	9002	20345
8841	19981	8895	20103	8949	20225	9003	20347
8842	19983	8896	20105	8950	20228	9004	20350
8843	19986	8897	20108	8951	20230	9005	20352
8844	19988	8898	20110	8952	20232	9006	20354
8845	19990	8899	20112	8953	20234	9007	20356
8846	19992	8900	20115	8954	20237	9008	20359
8847	19995	8901	20117	8955	20239	9009	20361
8848	19997	8902	20119	8956	20241	9010	20363
8849	19999	8903	20121	8957	20243	9011	20365
8850	20002	8904	20124	8958	20246	9012	20368
8851	20004	8905	20126	8959	20248	9013	20370
8852	20006	8906	20128	8960	20250	9014	20372
8853	20008	8907	20130	8961	20252	9015	20374
8854	20011	8908	20133	8962	20255	9016	20377
8855	20013	8909	20135	8963	20257	9017	20379
8856	20015	8910	20137	8964	20259	9018	20381
8857	20017	8911	20139	8965	20261	9019	20383
8858	20020	8912	20142	8966	20264	9020	20386
8859	20022	8913	20144	8967	20266	9021	20388
8860	20024	8914	20146	8968	20268	9022	20390
8861	20026	8915	20148	8969	20270	9023	20392
8862	20029	8916	20151	8970	20273	9024	20395
8863	20031	8917	20153	8971	20275	9025	20397
8864	20033	8918	20155	8972	20277	9026	20399
8865	20035	8919	20157	8973	20279	9027	20402
8866	20038	8920	20160	8974	20282	9028	20404
8867	20040	8921	20162	8975	20284	9029	20406
8868	20042	8922	20164	8976	20286	9030	20408
8869	20044	8923	20166	8977	20289	9031	20411
8870	20047	8924	20169	8978	20291	9032	20413
8871	20049	8925	20171	8979	20293	9033	20415
8872	20051	8926	20173	8980	20295	9034	20417
8873	20053	8927	20176	8981	20298	9035	20420
8874	20056	8928	20178	8982	20300	9036	20422
8875	20058	8929	20180	8983	20302	9037	20424
8876	20060	8930	20182	8984	20304	9038	20426
8877	20063	8931	20185	8985	20307	9039	20429
8878	20065	8932	20187	8986	20309	9040	20431
8879	20067	8933	20189	8987	20311	9041	20433
8880	20069	8934	20191	8988	20313	9042	20435
8881	20072	8935	20194	8989	20316	9043	20438
8882	20074	8936	20196	8990	20318	9044	20440
8883	20076	8937	20198	8991	20320	9045	20442
8884	20078	8938	20200	8992	20322	9046	20444
8885	20081	8939	20203	8993	20325	9047	20447
8886	20083	8940	20205	8994	20327	9048	20449
8887	20085	8941	20207	8995	20329	9049	20451
8888	20087	8942	20209	8996	20331	9050	20454

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
9051	20456	9105	20578	9159	20700	9213	20822
9052	20458	9106	20580	9160	20702	9214	20824
9053	20460	9107	20582	9161	20704	9215	20826
9054	20463	9108	20585	9162	20707	9216	20829
9055	20465	9109	20587	9163	20709	9217	20831
9056	20467	9110	20589	9164	20711	9218	20833
9057	20469	9111	20591	9165	20713	9219	20835
9058	20472	9112	20594	9166	20716	9220	20838
9059	20474	9113	20596	9167	20718	9221	20840
9060	20476	9114	20598	9168	20720	9222	20842
9061	20478	9115	20600	9169	20722	9223	20844
9062	20481	9116	20603	9170	20725	9224	20847
9063	20483	9117	20605	9171	20727	9225	20849
9064	20485	9118	20607	9172	20729	9226	20851
9065	20487	9119	20609	9173	20731	9227	20854
9066	20490	9120	20612	9174	20734	9228	20856
9067	20492	9121	20614	9175	20736	9229	20858
9068	20494	9122	20616	9176	20738	9230	20860
9069	20496	9123	20618	9177	20741	9231	20863
9070	20499	9124	20621	9178	20743	9232	20865
9071	20501	9125	20623	9179	20745	9233	20867
9072	20503	9126	20625	9180	20747	9234	20869
9073	20505	9127	20628	9181	20750	9235	20872
9074	20508	9128	20630	9182	20752	9236	20874
9075	20510	9129	20632	9183	20754	9237	20876
9076	20512	9130	20634	9184	20756	9238	20878
9077	20515	9131	20637	9185	20759	9239	20881
9078	20517	9132	20639	9186	20761	9240	20883
9079	20519	9133	20641	9187	20763	9241	20885
9080	20521	9134	20643	9188	20765	9242	20887
9081	20524	9135	20646	9189	20768	9243	20890
9082	20526	9136	20648	9190	20770	9244	20892
9083	20528	9137	20650	9191	20772	9245	20894
9084	20530	9138	20652	9192	20774	9246	20896
9085	20533	9139	20655	9193	20777	9247	20899
9086	20535	9140	20657	9194	20779	9248	20901
9087	20537	9141	20659	9195	20781	9249	20903
9088	20539	9142	20661	9196	20783	9250	20906
9089	20542	9143	20664	9197	20786	9251	20908
9090	20544	9144	20666	9198	20788	9252	20910
9091	20546	9145	20668	9199	20790	9253	20912
9092	20548	9146	20670	9200	20793	9254	20915
9093	20551	9147	20673	9201	20795	9255	20917
9094	20553	9148	20675	9202	20797	9256	20919
9095	20555	9149	20677	9203	20799	9257	20921
9096	20557	9150	20680	9204	20802	9258	20924
9097	20560	9151	20682	9205	20804	9259	20926
9098	20562	9152	20684	9206	20806	9260	20928
9099	20564	9153	20686	9207	20808	9261	20930
9100	20567	9154	20689	9208	20811	9262	20933
9101	20569	9155	20691	9209	20813	9263	20935
9102	20571	9156	20693	9210	20815	9264	20937
9103	20573	9157	20695	9211	20817	9265	20939
9104	20576	9158	20698	9212	20820	9266	20942



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
9267	20944	9321	21066	9375	21188	9429	21310
9268	20946	9322	21068	9376	21190	9430	21312
9269	20948	9323	21070	9377	21193	9431	21315
9270	20951	9324	21073	9378	21195	9432	21317
9271	20953	9325	21075	9379	21197	9433	21319
9272	20955	9326	21077	9380	21199	9434	21321
9273	20957	9327	21080	9381	21202	9435	21324
9274	20960	9328	21082	9382	21204	9436	21326
9275	20962	9329	21084	9383	21206	9437	21328
9276	20964	9330	21086	9384	21208	9438	21330
9277	20967	9331	21089	9385	21211	9439	21333
9278	20969	9332	21091	9386	21213	9440	21335
9279	20971	9333	21093	9387	21215	9441	21337
9280	20973	9334	21095	9388	21217	9442	21339
9281	20976	9335	21098	9389	21220	9443	21342
9282	20978	9336	21100	9390	21222	9444	21344
9283	20980	9337	21102	9391	21224	9445	21346
9284	20982	9338	21104	9392	21226	9446	21348
9285	20985	9339	21107	9393	21229	9447	21351
9286	20987	9340	21109	9394	21231	9448	21353
9287	20989	9341	21111	9395	21233	9449	21355
9288	20991	9342	21113	9396	21235	9450	21358
9289	20994	9343	21116	9397	21238	9451	21360
9290	20996	9344	21118	9398	21240	9452	21362
9291	20998	9345	21120	9399	21242	9453	21364
9292	21000	9346	21122	9400	21245	9454	21367
9293	21003	9347	21125	9401	21247	9455	21369
9294	21005	9348	21127	9402	21249	9456	21371
9295	21007	9349	21129	9403	21251	9457	21373
9296	21009	9350	21132	9404	21254	9458	21376
9297	21012	9351	21134	9405	21256	9459	21378
9298	21014	9352	21136	9406	21258	9460	21380
9299	21016	9353	21138	9407	21260	9461	21382
9300	21019	9354	21141	9408	21263	9462	21385
9301	21021	9355	21143	9409	21265	9463	21387
9302	21023	9356	21145	9410	21267	9464	21389
9303	21025	9357	21147	9411	21269	9465	21391
9304	21028	9358	21150	9412	21272	9466	21394
9305	21030	9359	21152	9413	21274	9467	21396
9306	21032	9360	21154	9414	21276	9468	21398
9307	21034	9361	21156	9415	21278	9469	21400
9308	21037	9362	21159	9416	21281	9470	21403
9309	21039	9363	21161	9417	21283	9471	21405
9310	21041	9364	21163	9418	21285	9472	21407
9311	21043	9365	21165	9419	21287	9473	21409
9312	21046	9366	21168	9420	21290	9474	21412
9313	21048	9367	21170	9421	21292	9475	21414
9314	21050	9368	21172	9422	21294	9476	21416
9315	21052	9369	21174	9423	21296	9477	21419
9316	21055	9370	21177	9424	21299	9478	21421
9317	21057	9371	21179	9425	21301	9479	21423
9318	21059	9372	21181	9426	21303	9480	21425
9319	21061	9373	21183	9427	21306	9481	21428
9320	21064	9374	21186	9428	21308	9482	21430

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
9483	21432	9537	21554	9591	21676	9645	21798
9484	21434	9538	21556	9592	21678	9646	21800
9485	21437	9539	21559	9593	21681	9647	21803
9486	21439	9540	21561	9594	21683	9648	21805
9487	21441	9541	21563	9595	21685	9649	21807
9488	21443	9542	21565	9596	21687	9650	21810
9489	21446	9543	21568	9597	21690	9651	21812
9490	21448	9544	21570	9598	21692	9652	21814
9491	21450	9545	21572	9599	21694	9653	21816
9492	21452	9546	21574	9600	21697	9654	21819
9493	21455	9547	21577	9601	21699	9655	21821
9494	21457	9548	21579	9602	21701	9656	21823
9495	21459	9549	21581	9603	21703	9657	21825
9496	21461	9550	21584	9604	21706	9658	21828
9497	21464	9551	21586	9605	21708	9659	21830
9498	21466	9552	21588	9606	21710	9660	21832
9499	21468	9553	21590	9607	21712	9661	21834
9500	21471	9554	21593	9608	21715	9662	21837
9501	21473	9555	21595	9609	21717	9663	21839
9502	21475	9556	21597	9610	21719	9664	21841
9503	21477	9557	21599	9611	21721	9665	21843
9504	21480	9558	21602	9612	21724	9666	21846
9505	21482	9559	21604	9613	21726	9667	21848
9506	21484	9560	21606	9614	21728	9668	21850
9507	21486	9561	21608	9615	21730	9669	21852
9508	21489	9562	21611	9616	21733	9670	21855
9509	21491	9563	21613	9617	21735	9671	21857
9510	21493	9564	21615	9618	21737	9672	21859
9511	21495	9565	21617	9619	21739	9673	21861
9512	21498	9566	21620	9620	21742	9674	21864
9513	21500	9567	21622	9621	21744	9675	21866
9514	21502	9568	21624	9622	21746	9676	21868
9515	21504	9569	21626	9623	21748	9677	21871
9516	21507	9570	21629	9624	21751	9678	21873
9517	21509	9571	21631	9625	21753	9679	21875
9518	21511	9572	21633	9626	21755	9680	21877
9519	21513	9573	21635	9627	21758	9681	21880
9520	21516	9574	21638	9628	21760	9682	21882
9521	21518	9575	21640	9629	21762	9683	21884
9522	21520	9576	21642	9630	21764	9684	21886
9523	21522	9577	21645	9631	21767	9685	21889
9524	21525	9578	21647	9632	21769	9686	21891
9525	21527	9579	21649	9633	21771	9687	21893
9526	21529	9580	21651	9634	21773	9688	21895
9527	21532	9581	21654	9635	21776	9689	21898
9528	21534	9582	21656	9636	21778	9690	21900
9529	21536	9583	21658	9637	21780	9691	21902
9530	21538	9584	21660	9638	21782	9692	21904
9531	21541	9585	21663	9639	21785	9693	21907
9532	21543	9586	21665	9640	21787	9694	21909
9533	21545	9587	21667	9641	21789	9695	21911
9534	21547	9588	21669	9642	21791	9696	21913
9535	21550	9589	21672	9643	21794	9697	21916
9536	21552	9590	21674	9644	21796	9698	21918

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
9699	21920	9753	22042	9807	22164	9861	22286
9700	21923	9754	22045	9808	22167	9862	22289
9701	21925	9755	22047	9809	22169	9863	22291
9702	21927	9756	22049	9810	22171	9864	22293
9703	21929	9757	22051	9811	22173	9865	22295
9704	21932	9758	22054	9812	22176	9866	22298
9705	21934	9759	22056	9813	22178	9867	22300
9706	21936	9760	22058	9814	22180	9868	22302
9707	21938	9761	22060	9815	22182	9869	22304
9708	21941	9762	22063	9816	22185	9870	22307
9709	21943	9763	22065	9817	22187	9871	22309
9710	21945	9764	22067	9818	22189	9872	22311
9711	21947	9765	22069	9819	22191	9873	22313
9712	21950	9766	22072	9820	22194	9874	22316
9713	21952	9767	22074	9821	22196	9875	22318
9714	21954	9768	22076	9822	22198	9876	22320
9715	21956	9769	22078	9823	22200	9877	22323
9716	21959	9770	22081	9824	22203	9878	22325
9717	21961	9771	22083	9825	22205	9879	22327
9718	21963	9772	22085	9826	22207	9880	22329
9719	21965	9773	22087	9827	22210	9881	22332
9720	21968	9774	22090	9828	22212	9882	22334
9721	21970	9775	22092	9829	22214	9883	22336
9722	21972	9776	22094	9830	22216	9884	22338
9723	21974	9777	22097	9831	22219	9885	22341
9724	21977	9778	22099	9832	22221	9886	22343
9725	21979	9779	22101	9833	22223	9887	22345
9726	21981	9780	22103	9834	22225	9888	22347
9727	21984	9781	22106	9835	22228	9889	22350
9728	21986	9782	22108	9836	22230	9890	22352
9729	21988	9783	22110	9837	22232	9891	22354
9730	21990	9784	22112	9838	22234	9892	22356
9731	21993	9785	22115	9839	22237	9893	22359
9732	21995	9786	22117	9840	22239	9894	22361
9733	21997	9787	22119	9841	22241	9895	22363
9734	21999	9788	22121	9842	22243	9896	22365
9735	22002	9789	22124	9843	22246	9897	22368
9736	22004	9790	22126	9844	22248	9898	22370
9737	22006	9791	22128	9845	22250	9899	22372
9738	22008	9792	22130	9846	22252	9900	22375
9739	22011	9793	22133	9847	22255	9901	22377
9740	22013	9794	22135	9848	22257	9902	22379
9741	22015	9795	22137	9849	22259	9903	22381
9742	22017	9796	22139	9850	22262	9904	22384
9743	22020	9797	22142	9851	22264	9905	22386
9744	22022	9798	22144	9852	22266	9906	22388
9745	22024	9799	22146	9853	22268	9907	22390
9746	22026	9800	22149	9854	22271	9908	22393
9747	22029	9801	22151	9855	22273	9909	22395
9748	22031	9802	22153	9856	22275	9910	22397
9749	22033	9803	22155	9857	22277	9911	22399
9750	22036	9804	22158	9858	22280	9912	22402
9751	22038	9805	22160	9859	22282	9913	22404
9752	22040	9806	22162	9860	22284	9914	22406

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
9915	22408	9969	22530	10023	22652	10077	22775
9916	22411	9970	22533	10024	22655	10078	22777
9917	22413	9971	22535	10025	22657	10079	22779
9918	22415	9972	22537	10026	22659	10080	22781
9919	22417	9973	22539	10027	22662	10081	22784
9920	22420	9974	22542	10028	22664	10082	22786
9921	22422	9975	22544	10029	22666	10083	22788
9922	22424	9976	22546	10030	22668	10084	22790
9923	22426	9977	22549	10031	22671	10085	22793
9924	22429	9978	22551	10032	22673	10086	22795
9925	22431	9979	22553	10033	22675	10087	22797
9926	22433	9980	22555	10034	22677	10088	22799
9927	22436	9981	22558	10035	22680	10089	22802
9928	22438	9982	22560	10036	22682	10090	22804
9929	22440	9983	22562	10037	22684	10091	22806
9930	22442	9984	22564	10038	22686	10092	22808
9931	22445	9985	22567	10039	22689	10093	22811
9932	22447	9986	22569	10040	22691	10094	22813
9933	22449	9987	22571	10041	22693	10095	22815
9934	22451	9988	22573	10042	22695	10096	22817
9935	22454	9989	22576	10043	22698	10097	22820
9936	22456	9990	22578	10044	22700	10098	22822
9937	22458	9991	22580	10045	22702	10099	22824
9938	22460	9992	22582	10046	22704	10100	22827
9939	22463	9993	22585	10047	22707	10101	22829
9940	22465	9994	22587	10048	22709	10102	22831
9941	22467	9995	22589	10049	22711	10103	22833
9942	22469	9996	22591	10050	22714	10104	22836
9943	22472	9997	22594	10051	22716	10105	22838
9944	22474	9998	22596	10052	22718	10106	22840
9945	22476	9999	22598	10053	22720	10107	22842
9946	22478	10000	22601	10054	22723	10108	22845
9947	22481	10001	22603	10055	22725	10109	22847
9948	22483	10002	22605	10056	22727	10110	22849
9949	22485	10003	22607	10057	22729	10111	22851
9950	22488	10004	22610	10058	22732	10112	22854
9951	22490	10005	22612	10059	22734	10113	22856
9952	22492	10006	22614	10060	22736	10114	22858
9953	22494	10007	22616	10061	22738	10115	22860
9954	22497	10008	22619	10062	22741	10116	22863
9955	22499	10009	22621	10063	22743	10117	22865
9956	22501	10010	22623	10064	22745	10118	22867
9957	22503	10011	22625	10065	22747	10119	22869
9958	22506	10012	22628	10066	22750	10120	22872
9959	22508	10013	22630	10067	22752	10121	22874
9960	22510	10014	22632	10068	22754	10122	22876
9961	22512	10015	22634	10069	22756	10123	22878
9962	22515	10016	22637	10070	22759	10124	22881
9963	22517	10017	22639	10071	22761	10125	22883
9964	22519	10018	22641	10072	22763	10126	22885
9965	22521	10019	22643	10073	22765	10127	22888
9966	22524	10020	22646	10074	22768	10128	22890
9967	22526	10021	22648	10075	22770	10129	22892
9968	22528	10022	22650	10076	22772	10130	22894

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
10131	22897	10185	23019	10239	23141	10293	23263
10132	22899	10186	23021	10240	23143	10294	23265
10133	22901	10187	23023	10241	23145	10295	23267
10134	22903	10188	23025	10242	23147	10296	23269
10135	22906	10189	23028	10243	23150	10297	23272
10136	22908	10190	23030	10244	23152	10298	23274
10137	22910	10191	23032	10245	23154	10299	23276
10138	22912	10192	23034	10246	23156	10300	23279
10139	22915	10193	23037	10247	23159	10301	23281
10140	22917	10194	23039	10248	23161	10302	23283
10141	22919	10195	23041	10249	23163	10303	23285
10142	22921	10196	23043	10250	23166	10304	23288
10143	22924	10197	23046	10251	23168	10305	23290
10144	22926	10198	23048	10252	23170	10306	23292
10145	22928	10199	23050	10253	23172	10307	23294
10146	22930	10200	23053	10254	23175	10308	23297
10147	22933	10201	23055	10255	23177	10309	23299
10148	22935	10202	23057	10256	23179	10310	23301
10149	22937	10203	23059	10257	23181	10311	23303
10150	22940	10204	23062	10258	23184	10312	23306
10151	22942	10205	23064	10259	23186	10313	23308
10152	22944	10206	23066	10260	23188	10314	23310
10153	22946	10207	23068	10261	23190	10315	23312
10154	22949	10208	23071	10262	23193	10316	23315
10155	22951	10209	23073	10263	23195	10317	23317
10156	22953	10210	23075	10264	23197	10318	23319
10157	22955	10211	23077	10265	23199	10319	23321
10158	22958	10212	23080	10266	23202	10320	23324
10159	22960	10213	23082	10267	23204	10321	23326
10160	22962	10214	23084	10268	23206	10322	23328
10161	22964	10215	23086	10269	23208	10323	23330
10162	22967	10216	23089	10270	23211	10324	23333
10163	22969	10217	23091	10271	23213	10325	23335
10164	22971	10218	23093	10272	23215	10326	23337
10165	22973	10219	23095	10273	23217	10327	23340
10166	22976	10220	23098	10274	23220	10328	23342
10167	22978	10221	23100	10275	23222	10329	23344
10168	22980	10222	23102	10276	23224	10330	23346
10169	22982	10223	23104	10277	23227	10331	23349
10170	22985	10224	23107	10278	23229	10332	23351
10171	22987	10225	23109	10279	23231	10333	23353
10172	22989	10226	23111	10280	23233	10334	23355
10173	22991	10227	23114	10281	23236	10335	23358
10174	22994	10228	23116	10282	23238	10336	23360
10175	22996	10229	23118	10283	23240	10337	23362
10176	22998	10230	23120	10284	23242	10338	23364
10177	23001	10231	23123	10285	23245	10339	23367
10178	23003	10232	23125	10286	23247	10340	23369
10179	23005	10233	23127	10287	23249	10341	23371
10180	23007	10234	23129	10288	23251	10342	23373
10181	23010	10235	23132	10289	23254	10343	23376
10182	23012	10236	23134	10290	23256	10344	23378
10183	23014	10237	23136	10291	23258	10345	23380
10184	23016	10238	23138	10292	23260	10346	23382

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
10347	23385	10401	23507	10455	23629	10509	23751
10348	23387	10402	23509	10456	23631	10510	23753
10349	23389	10403	23511	10457	23633	10511	23755
10350	23392	10404	23514	10458	23636	10512	23758
10351	23394	10405	23516	10459	23638	10513	23760
10352	23396	10406	23518	10460	23640	10514	23762
10353	23398	10407	23520	10461	23642	10515	23764
10354	23401	10408	23523	10462	23645	10516	23767
10355	23403	10409	23525	10463	23647	10517	23769
10356	23405	10410	23527	10464	23649	10518	23771
10357	23407	10411	23529	10465	23651	10519	23773
10358	23410	10412	23532	10466	23654	10520	23776
10359	23412	10413	23534	10467	23656	10521	23778
10360	23414	10414	23536	10468	23658	10522	23780
10361	23416	10415	23538	10469	23660	10523	23782
10362	23419	10416	23541	10470	23663	10524	23785
10363	23421	10417	23543	10471	23665	10525	23787
10364	23423	10418	23545	10472	23667	10526	23789
10365	23425	10419	23547	10473	23669	10527	23792
10366	23428	10420	23550	10474	23672	10528	23794
10367	23430	10421	23552	10475	23674	10529	23796
10368	23432	10422	23554	10476	23676	10530	23798
10369	23434	10423	23556	10477	23679	10531	23801
10370	23437	10424	23559	10478	23681	10532	23803
10371	23439	10425	23561	10479	23683	10533	23805
10372	23441	10426	23563	10480	23685	10534	23807
10373	23443	10427	23566	10481	23688	10535	23810
10374	23446	10428	23568	10482	23690	10536	23812
10375	23448	10429	23570	10483	23692	10537	23814
10376	23450	10430	23572	10484	23694	10538	23816
10377	23453	10431	23575	10485	23697	10539	23819
10378	23455	10432	23577	10486	23699	10540	23821
10379	23457	10433	23579	10487	23701	10541	23823
10380	23459	10434	23581	10488	23703	10542	23825
10381	23462	10435	23584	10489	23706	10543	23828
10382	23464	10436	23586	10490	23708	10544	23830
10383	23466	10437	23588	10491	23710	10545	23832
10384	23468	10438	23590	10492	23712	10546	23834
10385	23471	10439	23593	10493	23715	10547	23837
10386	23473	10440	23595	10494	23717	10548	23839
10387	23475	10441	23597	10495	23719	10549	23841
10388	23477	10442	23599	10496	23721	10550	23844
10389	23480	10443	23602	10497	23724	10551	23846
10390	23482	10444	23604	10498	23726	10552	23848
10391	23484	10445	23606	10499	23728	10553	23850
10392	23486	10446	23608	10500	23731	10554	23853
10393	23489	10447	23611	10501	23733	10555	23855
10394	23491	10448	23613	10502	23735	10556	23857
10395	23493	10449	23615	10503	23737	10557	23859
10396	23495	10450	23618	10504	23740	10558	23862
10397	23498	10451	23620	10505	23742	10559	23864
10398	23500	10452	23622	10506	23744	10560	23866
10399	23502	10453	23624	10507	23746	10561	23868
10400	23505	10454	23627	10508	23749	10562	23871

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
10563	23873	10617	23995	10671	24117	10725	24239
10564	23875	10618	23997	10672	24119	10726	24241
10565	23877	10619	23999	10673	24121	10727	24244
10566	23880	10620	24002	10674	24124	10728	24246
10567	23882	10621	24004	10675	24126	10729	24248
10568	23884	10622	24006	10676	24128	10730	24250
10569	23886	10623	24008	10677	24131	10731	24253
10570	23889	10624	24011	10678	24133	10732	24255
10571	23891	10625	24013	10679	24135	10733	24257
10572	23893	10626	24015	10680	24137	10734	24259
10573	23895	10627	24018	10681	24140	10735	24262
10574	23898	10628	24020	10682	24142	10736	24264
10575	23900	10629	24022	10683	24144	10737	24266
10576	23902	10630	24024	10684	24146	10738	24268
10577	23905	10631	24027	10685	24149	10739	24271
10578	23907	10632	24029	10686	24151	10740	24273
10579	23909	10633	24031	10687	24153	10741	24275
10580	23911	10634	24033	10688	24155	10742	24277
10581	23914	10635	24036	10689	24158	10743	24280
10582	23916	10636	24038	10690	24160	10744	24282
10583	23918	10637	24040	10691	24162	10745	24284
10584	23920	10638	24042	10692	24164	10746	24286
10585	23923	10639	24045	10693	24167	10747	24289
10586	23925	10640	24047	10694	24169	10748	24291
10587	23927	10641	24049	10695	24171	10749	24293
10588	23929	10642	24051	10696	24173	10750	24296
10589	23932	10643	24054	10697	24176	10751	24298
10590	23934	10644	24056	10698	24178	10752	24300
10591	23936	10645	24058	10699	24180	10753	24302
10592	23938	10646	24060	10700	24183	10754	24305
10593	23941	10647	24063	10701	24185	10755	24307
10594	23943	10648	24065	10702	24187	10756	24309
10595	23945	10649	24067	10703	24189	10757	24311
10596	23947	10650	24070	10704	24192	10758	24314
10597	23950	10651	24072	10705	24194	10759	24316
10598	23952	10652	24074	10706	24196	10760	24318
10599	23954	10653	24076	10707	24198	10761	24320
10600	23957	10654	24079	10708	24201	10762	24323
10601	23959	10655	24081	10709	24203	10763	24325
10602	23961	10656	24083	10710	24205	10764	24327
10603	23963	10657	24085	10711	24207	10765	24329
10604	23966	10658	24088	10712	24210	10766	24332
10605	23968	10659	24090	10713	24212	10767	24334
10606	23970	10660	24092	10714	24214	10768	24336
10607	23972	10661	24094	10715	24216	10769	24338
10608	23975	10662	24097	10716	24219	10770	24341
10609	23977	10663	24099	10717	24221	10771	24343
10610	23979	10664	24101	10718	24223	10772	24345
10611	23981	10665	24103	10719	24225	10773	24347
10612	23984	10666	24106	10720	24228	10774	24350
10613	23986	10667	24108	10721	24230	10775	24352
10614	23988	10668	24110	10722	24232	10776	24354
10615	23990	10669	24112	10723	24234	10777	24357
10616	23993	10670	24115	10724	24237	10778	24359

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
10779	24361	10833	24483	10887	24605	10941	24727
10780	24363	10834	24485	10888	24607	10942	24729
10781	24366	10835	24488	10889	24610	10943	24732
10782	24368	10836	24490	10890	24612	10944	24734
10783	24370	10837	24492	10891	24614	10945	24736
10784	24372	10838	24494	10892	24616	10946	24738
10785	24375	10839	24497	10893	24619	10947	24741
10786	24377	10840	24499	10894	24621	10948	24743
10787	24379	10841	24501	10895	24623	10949	24745
10788	24381	10842	24503	10896	24625	10950	24748
10789	24384	10843	24506	10897	24628	10951	24750
10790	24386	10844	24508	10898	24630	10952	24752
10791	24388	10845	24510	10899	24632	10953	24754
10792	24390	10846	24512	10900	24635	10954	24757
10793	24393	10847	24515	10901	24637	10955	24759
10794	24395	10848	24517	10902	24639	10956	24761
10795	24397	10849	24519	10903	24641	10957	24763
10796	24399	10850	24522	10904	24644	10958	24766
10797	24402	10851	24524	10905	24646	10959	24768
10798	24404	10852	24526	10906	24648	10960	24770
10799	24406	10853	24528	10907	24650	10961	24772
10800	24409	10854	24531	10908	24653	10962	24775
10801	24411	10855	24533	10909	24655	10963	24777
10802	24413	10856	24535	10910	24657	10964	24779
10803	24415	10857	24537	10911	24659	10965	24781
10804	24418	10858	24540	10912	24662	10966	24784
10805	24420	10859	24542	10913	24664	10967	24786
10806	24422	10860	24544	10914	24666	10968	24788
10807	24424	10861	24546	10915	24668	10969	24790
10808	24427	10862	24549	10916	24671	10970	24793
10809	24429	10863	24551	10917	24673	10971	24795
10810	24431	10864	24553	10918	24675	10972	24797
10811	24433	10865	24555	10919	24677	10973	24799
10812	24436	10866	24558	10920	24680	10974	24802
10813	24438	10867	24560	10921	24682	10975	24804
10814	24440	10868	24562	10922	24684	10976	24806
10815	24442	10869	24564	10923	24686	10977	24809
10816	24445	10870	24567	10924	24689	10978	24811
10817	24447	10871	24569	10925	24691	10979	24813
10818	24449	10872	24571	10926	24693	10980	24815
10819	24451	10873	24573	10927	24696	10981	24818
10820	24454	10874	24576	10928	24698	10982	24820
10821	24456	10875	24578	10929	24700	10983	24822
10822	24458	10876	24580	10930	24702	10984	24824
10823	24460	10877	24583	10931	24705	10985	24827
10824	24463	10878	24585	10932	24707	10986	24829
10825	24465	10879	24587	10933	24709	10987	24831
10826	24467	10880	24589	10934	24711	10988	24833
10827	24470	10881	24592	10935	24714	10989	24836
10828	24472	10882	24594	10936	24716	10990	24838
10829	24474	10883	24596	10937	24718	10991	24840
10830	24476	10884	24598	10938	24720	10992	24842
10831	24479	10885	24601	10939	24723	10993	24845
10832	24481	10886	24603	10940	24725	10994	24847



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
10995	24849	11049	24971	11103	25093	11157	25215
10996	24851	11050	24974	11104	25096	11158	25218
10997	24854	11051	24976	11105	25098	11159	25220
10998	24856	11052	24978	11106	25100	11160	25222
10999	24858	11053	24980	11107	25102	11161	25224
11000	24861	11054	24983	11108	25105	11162	25227
11001	24863	11055	24985	11109	25107	11163	25229
11002	24865	11056	24987	11110	25109	11164	25231
11003	24867	11057	24989	11111	25111	11165	25233
11004	24870	11058	24992	11112	25114	11166	25236
11005	24872	11059	24994	11113	25116	11167	25238
11006	24874	11060	24996	11114	25118	11168	25240
11007	24876	11061	24998	11115	25120	11169	25242
11008	24879	11062	25001	11116	25123	11170	25245
11009	24881	11063	25003	11117	25125	11171	25247
11010	24883	11064	25005	11118	25127	11172	25249
11011	24885	11065	25007	11119	25129	11173	25251
11012	24888	11066	25010	11120	25132	11174	25254
11013	24890	11067	25012	11121	25134	11175	25256
11014	24892	11068	25014	11122	25136	11176	25258
11015	24894	11069	25016	11123	25138	11177	25261
11016	24897	11070	25019	11124	25141	11178	25263
11017	24899	11071	25021	11125	25143	11179	25265
11018	24901	11072	25023	11126	25145	11180	25267
11019	24903	11073	25025	11127	25148	11181	25270
11020	24906	11074	25028	11128	25150	11182	25272
11021	24908	11075	25030	11129	25152	11183	25274
11022	24910	11076	25032	11130	25154	11184	25276
11023	24912	11077	25035	11131	25157	11185	25279
11024	24915	11078	25037	11132	25159	11186	25281
11025	24917	11079	25039	11133	25161	11187	25283
11026	24919	11080	25041	11134	25163	11188	25285
11027	24922	11081	25044	11135	25166	11189	25288
11028	24924	11082	25046	11136	25168	11190	25290
11029	24926	11083	25048	11137	25170	11191	25292
11030	24928	11084	25050	11138	25172	11192	25294
11031	24931	11085	25053	11139	25175	11193	25297
11032	24933	11086	25055	11140	25177	11194	25299
11033	24935	11087	25057	11141	25179	11195	25301
11034	24937	11088	25059	11142	25181	11196	25303
11035	24940	11089	25062	11143	25184	11197	25306
11036	24942	11090	25064	11144	25186	11198	25308
11037	24944	11091	25066	11145	25188	11199	25310
11038	24946	11092	25068	11146	25190	11200	25313
11039	24949	11093	25071	11147	25193	11201	25315
11040	24951	11094	25073	11148	25195	11202	25317
11041	24953	11095	25075	11149	25197	11203	25319
11042	24955	11096	25077	11150	25200	11204	25322
11043	24958	11097	25080	11151	25202	11205	25324
11044	24960	11098	25082	11152	25204	11206	25326
11045	24962	11099	25084	11153	25206	11207	25328
11046	24964	11100	25087	11154	25209	11208	25331
11047	24967	11101	25089	11155	25211	11209	25333
11048	24969	11102	25091	11156	25213	11210	25335

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
11211	25337	11265	25459	11319	25581	11373	25703
11212	25340	11266	25462	11320	25584	11374	25706
11213	25342	11267	25464	11321	25586	11375	25708
11214	25344	11268	25466	11322	25588	11376	25710
11215	25346	11269	25468	11323	25590	11377	25713
11216	25349	11270	25471	11324	25593	11378	25715
11217	25351	11271	25473	11325	25595	11379	25717
11218	25353	11272	25475	11326	25597	11380	25719
11219	25355	11273	25477	11327	25600	11381	25722
11220	25358	11274	25480	11328	25602	11382	25724
11221	25360	11275	25482	11329	25604	11383	25726
11222	25362	11276	25484	11330	25606	11384	25728
11223	25364	11277	25487	11331	25609	11385	25731
11224	25367	11278	25489	11332	25611	11386	25733
11225	25369	11279	25491	11333	25613	11387	25735
11226	25371	11280	25493	11334	25615	11388	25737
11227	25374	11281	25496	11335	25618	11389	25740
11228	25376	11282	25498	11336	25620	11390	25742
11229	25378	11283	25500	11337	25622	11391	25744
11230	25380	11284	25502	11338	25624	11392	25746
11231	25383	11285	25505	11339	25627	11393	25749
11232	25385	11286	25507	11340	25629	11394	25751
11233	25387	11287	25509	11341	25631	11395	25753
11234	25389	11288	25511	11342	25633	11396	25755
11235	25392	11289	25514	11343	25636	11397	25758
11236	25394	11290	25516	11344	25638	11398	25760
11237	25396	11291	25518	11345	25640	11399	25762
11238	25398	11292	25520	11346	25642	11400	25765
11239	25401	11293	25523	11347	25645	11401	25767
11240	25403	11294	25525	11348	25647	11402	25769
11241	25405	11295	25527	11349	25649	11403	25771
11242	25407	11296	25529	11350	25652	11404	25774
11243	25410	11297	25532	11351	25654	11405	25776
11244	25412	11298	25534	11352	25656	11406	25778
11245	25414	11299	25536	11353	25658	11407	25780
11246	25416	11300	25539	11354	25661	11408	25783
11247	25419	11301	25541	11355	25663	11409	25785
11248	25421	11302	25543	11356	25665	11410	25787
11249	25423	11303	25545	11357	25667	11411	25789
11250	25426	11304	25548	11358	25670	11412	25792
11251	25428	11305	25550	11359	25672	11413	25794
11252	25430	11306	25552	11360	25674	11414	25796
11253	25432	11307	25554	11361	25676	11415	25798
11254	25435	11308	25557	11362	25679	11416	25801
11255	25437	11309	25559	11363	25681	11417	25803
11256	25439	11310	25561	11364	25683	11418	25805
11257	25441	11311	25563	11365	25685	11419	25807
11258	25444	11312	25566	11366	25688	11420	25810
11259	25446	11313	25568	11367	25690	11421	25812
11260	25448	11314	25570	11368	25692	11422	25814
11261	25450	11315	25572	11369	25694	11423	25816
11262	25453	11316	25575	11370	25697	11424	25819
11263	25455	11317	25577	11371	25699	11425	25821
11264	25457	11318	25579	11372	25701	11426	25823

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
11427	25826	11481	25948	11535	26070	11589	26192
11428	25828	11482	25950	11536	26072	11590	26194
11429	25830	11483	25952	11537	26074	11591	26196
11430	25832	11484	25954	11538	26076	11592	26198
11431	25835	11485	25957	11539	26079	11593	26201
11432	25837	11486	25959	11540	26081	11594	26203
11433	25839	11487	25961	11541	26083	11595	26205
11434	25841	11488	25963	11542	26085	11596	26207
11435	25844	11489	25966	11543	26088	11597	26210
11436	25846	11490	25968	11544	26090	11598	26212
11437	25848	11491	25970	11545	26092	11599	26214
11438	25850	11492	25972	11546	26094	11600	26217
11439	25853	11493	25975	11547	26097	11601	26219
11440	25855	11494	25977	11548	26099	11602	26221
11441	25857	11495	25979	11549	26101	11603	26223
11442	25859	11496	25981	11550	26104	11604	26226
11443	25862	11497	25984	11551	26106	11605	26228
11444	25864	11498	25986	11552	26108	11606	26230
11445	25866	11499	25988	11553	26110	11607	26232
11446	25868	11500	25991	11554	26113	11608	26235
11447	25871	11501	25993	11555	26115	11609	26237
11448	25873	11502	25995	11556	26117	11610	26239
11449	25875	11503	25997	11557	26119	11611	26241
11450	25878	11504	26000	11558	26122	11612	26244
11451	25880	11505	26002	11559	26124	11613	26246
11452	25882	11506	26004	11560	26126	11614	26248
11453	25884	11507	26006	11561	26128	11615	26250
11454	25887	11508	26009	11562	26131	11616	26253
11455	25889	11509	26011	11563	26133	11617	26255
11456	25891	11510	26013	11564	26135	11618	26257
11457	25893	11511	26015	11565	26137	11619	26259
11458	25896	11512	26018	11566	26140	11620	26262
11459	25898	11513	26020	11567	26142	11621	26264
11460	25900	11514	26022	11568	26144	11622	26266
11461	25902	11515	26024	11569	26146	11623	26268
11462	25905	11516	26027	11570	26149	11624	26271
11463	25907	11517	26029	11571	26151	11625	26273
11464	25909	11518	26031	11572	26153	11626	26275
11465	25911	11519	26033	11573	26155	11627	26278
11466	25914	11520	26036	11574	26158	11628	26280
11467	25916	11521	26038	11575	26160	11629	26282
11468	25918	11522	26040	11576	26162	11630	26284
11469	25920	11523	26042	11577	26165	11631	26287
11470	25923	11524	26045	11578	26167	11632	26289
11471	25925	11525	26047	11579	26169	11633	26291
11472	25927	11526	26049	11580	26171	11634	26293
11473	25929	11527	26052	11581	26174	11635	26296
11474	25932	11528	26054	11582	26176	11636	26298
11475	25934	11529	26056	11583	26178	11637	26300
11476	25936	11530	26058	11584	26180	11638	26302
11477	25939	11531	26061	11585	26183	11639	26305
11478	25941	11532	26063	11586	26185	11640	26307
11479	25943	11533	26065	11587	26187	11641	26309
11480	25945	11534	26067	11588	26189	11642	26311

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
11643	26314	11697	26436	11751	26558	11805	26680
11644	26316	11698	26438	11752	26560	11806	26682
11645	26318	11699	26440	11753	26562	11807	26684
11646	26320	11700	26443	11754	26565	11808	26687
11647	26323	11701	26445	11755	26567	11809	26689
11648	26325	11702	26447	11756	26569	11810	26691
11649	26327	11703	26449	11757	26571	11811	26693
11650	26330	11704	26452	11758	26574	11812	26696
11651	26332	11705	26454	11759	26576	11813	26698
11652	26334	11706	26456	11760	26578	11814	26700
11653	26336	11707	26458	11761	26580	11815	26702
11654	26339	11708	26461	11762	26583	11816	26705
11655	26341	11709	26463	11763	26585	11817	26707
11656	26343	11710	26465	11764	26587	11818	26709
11657	26345	11711	26467	11765	26589	11819	26711
11658	26348	11712	26470	11766	26592	11820	26714
11659	26350	11713	26472	11767	26594	11821	26716
11660	26352	11714	26474	11768	26596	11822	26718
11661	26354	11715	26476	11769	26598	11823	26720
11662	26357	11716	26479	11770	26601	11824	26723
11663	26359	11717	26481	11771	26603	11825	26725
11664	26361	11718	26483	11772	26605	11826	26727
11665	26363	11719	26485	11773	26607	11827	26730
11666	26366	11720	26488	11774	26610	11828	26732
11667	26368	11721	26490	11775	26612	11829	26734
11668	26370	11722	26492	11776	26614	11830	26736
11669	26372	11723	26494	11777	26617	11831	26739
11670	26375	11724	26497	11778	26619	11832	26741
11671	26377	11725	26499	11779	26621	11833	26743
11672	26379	11726	26501	11780	26623	11834	26745
11673	26381	11727	26504	11781	26626	11835	26748
11674	26384	11728	26506	11782	26628	11836	26750
11675	26386	11729	26508	11783	26630	11837	26752
11676	26388	11730	26510	11784	26632	11838	26754
11677	26391	11731	26513	11785	26635	11839	26757
11678	26393	11732	26515	11786	26637	11840	26759
11679	26395	11733	26517	11787	26639	11841	26761
11680	26397	11734	26519	11788	26641	11842	26763
11681	26400	11735	26522	11789	26644	11843	26766
11682	26402	11736	26524	11790	26646	11844	26768
11683	26404	11737	26526	11791	26648	11845	26770
11684	26406	11738	26528	11792	26650	11846	26772
11685	26409	11739	26531	11793	26653	11847	26775
11686	26411	11740	26533	11794	26655	11848	26777
11687	26413	11741	26535	11795	26657	11849	26779
11688	26415	11742	26537	11796	26659	11850	26782
11689	26418	11743	26540	11797	26662	11851	26784
11690	26420	11744	26542	11798	26664	11852	26786
11691	26422	11745	26544	11799	26666	11853	26788
11692	26424	11746	26546	11800	26669	11854	26791
11693	26427	11747	26549	11801	26671	11855	26793
11694	26429	11748	26551	11802	26673	11856	26795
11695	26431	11749	26553	11803	26675	11857	26797
11696	26433	11750	26556	11804	26678	11858	26800

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
11859	26802	11913	26924	11967	27046	12021	27168
11860	26804	11914	26926	11968	27048	12022	27170
11861	26806	11915	26928	11969	27050	12023	27172
11862	26809	11916	26931	11970	27053	12024	27175
11863	26811	11917	26933	11971	27055	12025	27177
11864	26813	11918	26935	11972	27057	12026	27179
11865	26815	11919	26937	11973	27059	12027	27182
11866	26818	11920	26940	11974	27062	12028	27184
11867	26820	11921	26942	11975	27064	12029	27186
11868	26822	11922	26944	11976	27066	12030	27188
11869	26824	11923	26946	11977	27069	12031	27191
11870	26827	11924	26949	11978	27071	12032	27193
11871	26829	11925	26951	11979	27073	12033	27195
11872	26831	11926	26953	11980	27075	12034	27197
11873	26833	11927	26956	11981	27078	12035	27200
11874	26836	11928	26958	11982	27080	12036	27202
11875	26838	11929	26960	11983	27082	12037	27204
11876	26840	11930	26962	11984	27084	12038	27206
11877	26843	11931	26965	11985	27087	12039	27209
11878	26845	11932	26967	11986	27089	12040	27211
11879	26847	11933	26969	11987	27091	12041	27213
11880	26849	11934	26971	11988	27093	12042	27215
11881	26852	11935	26974	11989	27096	12043	27218
11882	26854	11936	26976	11990	27098	12044	27220
11883	26856	11937	26978	11991	27100	12045	27222
11884	26858	11938	26980	11992	27102	12046	27224
11885	26861	11939	26983	11993	27105	12047	27227
11886	26863	11940	26985	11994	27107	12048	27229
11887	26865	11941	26987	11995	27109	12049	27231
11888	26867	11942	26989	11996	27111	12050	27234
11889	26870	11943	26992	11997	27114	12051	27236
11890	26872	11944	26994	11998	27116	12052	27238
11891	26874	11945	26996	11999	27118	12053	27240
11892	26876	11946	26998	12000	27121	12054	27243
11893	26879	11947	27001	12001	27123	12055	27245
11894	26881	11948	27003	12002	27125	12056	27247
11895	26883	11949	27005	12003	27127	12057	27249
11896	26885	11950	27008	12004	27130	12058	27252
11897	26888	11951	27010	12005	27132	12059	27254
11898	26890	11952	27012	12006	27134	12060	27256
11899	26892	11953	27014	12007	27136	12061	27258
11900	26895	11954	27017	12008	27139	12062	27261
11901	26897	11955	27019	12009	27141	12063	27263
11902	26899	11956	27021	12010	27143	12064	27265
11903	26901	11957	27023	12011	27145	12065	27267
11904	26904	11958	27026	12012	27148	12066	27270
11905	26906	11959	27028	12013	27150	12067	27272
11906	26908	11960	27030	12014	27152	12068	27274
11907	26910	11961	27032	12015	27154	12069	27276
11908	26913	11962	27035	12016	27157	12070	27279
11909	26915	11963	27037	12017	27159	12071	27281
11910	26917	11964	27039	12018	27161	12072	27283
11911	26919	11965	27041	12019	27163	12073	27285
11912	26922	11966	27044	12020	27166	12074	27288

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
12075	27290	12129	27412	12183	27534	12237	27656
12076	27292	12130	27414	12184	27536	12238	27658
12077	27295	12131	27417	12185	27539	12239	27661
12078	27297	12132	27419	12186	27541	12240	27663
12079	27299	12133	27421	12187	27543	12241	27665
12080	27301	12134	27423	12188	27545	12242	27667
12081	27304	12135	27426	12189	27548	12243	27670
12082	27306	12136	27428	12190	27550	12244	27672
12083	27308	12137	27430	12191	27552	12245	27674
12084	27310	12138	27432	12192	27554	12246	27676
12085	27313	12139	27435	12193	27557	12247	27679
12086	27315	12140	27437	12194	27559	12248	27681
12087	27317	12141	27439	12195	27561	12249	27683
12088	27319	12142	27441	12196	27563	12250	27686
12089	27322	12143	27444	12197	27566	12251	27688
12090	27324	12144	27446	12198	27568	12252	27690
12091	27326	12145	27448	12199	27570	12253	27692
12092	27328	12146	27450	12200	27573	12254	27695
12093	27331	12147	27453	12201	27575	12255	27697
12094	27333	12148	27455	12202	27577	12256	27699
12095	27335	12149	27457	12203	27579	12257	27701
12096	27337	12150	27460	12204	27582	12258	27704
12097	27340	12151	27462	12205	27584	12259	27706
12098	27342	12152	27464	12206	27586	12260	27708
12099	27344	12153	27466	12207	27588	12261	27710
12100	27347	12154	27469	12208	27591	12262	27713
12101	27349	12155	27471	12209	27593	12263	27715
12102	27351	12156	27473	12210	27595	12264	27717
12103	27353	12157	27475	12211	27597	12265	27719
12104	27356	12158	27478	12212	27600	12266	27722
12105	27358	12159	27480	12213	27602	12267	27724
12106	27360	12160	27482	12214	27604	12268	27726
12107	27362	12161	27484	12215	27606	12269	27728
12108	27365	12162	27487	12216	27609	12270	27731
12109	27367	12163	27489	12217	27611	12271	27733
12110	27369	12164	27491	12218	27613	12272	27735
12111	27371	12165	27493	12219	27615	12273	27737
12112	27374	12166	27496	12220	27618	12274	27740
12113	27376	12167	27498	12221	27620	12275	27742
12114	27378	12168	27500	12222	27622	12276	27744
12115	27380	12169	27502	12223	27624	12277	27747
12116	27383	12170	27505	12224	27627	12278	27749
12117	27385	12171	27507	12225	27629	12279	27751
12118	27387	12172	27509	12226	27631	12280	27753
12119	27389	12173	27511	12227	27634	12281	27756
12120	27392	12174	27514	12228	27636	12282	27758
12121	27394	12175	27516	12229	27638	12283	27760
12122	27396	12176	27518	12230	27640	12284	27762
12123	27398	12177	27521	12231	27643	12285	27765
12124	27401	12178	27523	12232	27645	12286	27767
12125	27403	12179	27525	12233	27647	12287	27769
12126	27405	12180	27527	12234	27649	12288	27771
12127	27408	12181	27530	12235	27652	12289	27774
12128	27410	12182	27532	12236	27654	12290	27776

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
12291	27778	12345	27900	12399	28022	12453	28144
12292	27780	12346	27902	12400	28025	12454	28147
12293	27783	12347	27905	12401	28027	12455	28149
12294	27785	12348	27907	12402	28029	12456	28151
12295	27787	12349	27909	12403	28031	12457	28153
12296	27789	12350	27912	12404	28034	12458	28156
12297	27792	12351	27914	12405	28036	12459	28158
12298	27794	12352	27916	12406	28038	12460	28160
12299	27796	12353	27918	12407	28040	12461	28162
12300	27799	12354	27921	12408	28043	12462	28165
12301	27801	12355	27923	12409	28045	12463	28167
12302	27803	12356	27925	12410	28047	12464	28169
12303	27805	12357	27927	12411	28049	12465	28171
12304	27808	12358	27930	12412	28052	12466	28174
12305	27810	12359	27932	12413	28054	12467	28176
12306	27812	12360	27934	12414	28056	12468	28178
12307	27814	12361	27936	12415	28058	12469	28180
12308	27817	12362	27939	12416	28061	12470	28183
12309	27819	12363	27941	12417	28063	12471	28185
12310	27821	12364	27943	12418	28065	12472	28187
12311	27823	12365	27945	12419	28067	12473	28189
12312	27826	12366	27948	12420	28070	12474	28192
12313	27828	12367	27950	12421	28072	12475	28194
12314	27830	12368	27952	12422	28074	12476	28196
12315	27832	12369	27954	12423	28076	12477	28199
12316	27835	12370	27957	12424	28079	12478	28201
12317	27837	12371	27959	12425	28081	12479	28203
12318	27839	12372	27961	12426	28083	12480	28205
12319	27841	12373	27963	12427	28086	12481	28208
12320	27844	12374	27966	12428	28088	12482	28210
12321	27846	12375	27968	12429	28090	12483	28212
12322	27848	12376	27970	12430	28092	12484	28214
12323	27850	12377	27973	12431	28095	12485	28217
12324	27853	12378	27975	12432	28097	12486	28219
12325	27855	12379	27977	12433	28099	12487	28221
12326	27857	12380	27979	12434	28101	12488	28223
12327	27860	12381	27982	12435	28104	12489	28226
12328	27862	12382	27984	12436	28106	12490	28228
12329	27864	12383	27986	12437	28108	12491	28230
12330	27866	12384	27988	12438	28110	12492	28232
12331	27869	12385	27991	12439	28113	12493	28235
12332	27871	12386	27993	12440	28115	12494	28237
12333	27873	12387	27995	12441	28117	12495	28239
12334	27875	12388	27997	12442	28119	12496	28241
12335	27878	12389	28000	12443	28122	12497	28244
12336	27880	12390	28002	12444	28124	12498	28246
12337	27882	12391	28004	12445	28126	12499	28248
12338	27884	12392	28006	12446	28128	12500	28251
12339	27887	12393	28009	12447	28131	12501	28253
12340	27889	12394	28011	12448	28133	12502	28255
12341	27891	12395	28013	12449	28135	12503	28257
12342	27893	12396	28015	12450	28138	12504	28260
12343	27896	12397	28018	12451	28140	12505	28262
12344	27898	12398	28020	12452	28142	12506	28264

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
12507	28266	12561	28388	12615	28510	12669	28632
12508	28269	12562	28391	12616	28513	12670	28635
12509	28271	12563	28393	12617	28515	12671	28637
12510	28273	12564	28395	12618	28517	12672	28639
12511	28275	12565	28397	12619	28519	12673	28641
12512	28278	12566	28400	12620	28522	12674	28644
12513	28280	12567	28402	12621	28524	12675	28646
12514	28282	12568	28404	12622	28526	12676	28648
12515	28284	12569	28406	12623	28528	12677	28651
12516	28287	12570	28409	12624	28531	12678	28653
12517	28289	12571	28411	12625	28533	12679	28655
12518	28291	12572	28413	12626	28535	12680	28657
12519	28293	12573	28415	12627	28538	12681	28660
12520	28296	12574	28418	12628	28540	12682	28662
12521	28298	12575	28420	12629	28542	12683	28664
12522	28300	12576	28422	12630	28544	12684	28666
12523	28302	12577	28425	12631	28547	12685	28669
12524	28305	12578	28427	12632	28549	12686	28671
12525	28307	12579	28429	12633	28551	12687	28673
12526	28309	12580	28431	12634	28553	12688	28675
12527	28312	12581	28434	12635	28556	12689	28678
12528	28314	12582	28436	12636	28558	12690	28680
12529	28316	12583	28438	12637	28560	12691	28682
12530	28318	12584	28440	12638	28562	12692	28684
12531	28321	12585	28443	12639	28565	12693	28687
12532	28323	12586	28445	12640	28567	12694	28689
12533	28325	12587	28447	12641	28569	12695	28691
12534	28327	12588	28449	12642	28571	12696	28693
12535	28330	12589	28452	12643	28574	12697	28696
12536	28332	12590	28454	12644	28576	12698	28698
12537	28334	12591	28456	12645	28578	12699	28700
12538	28336	12592	28458	12646	28580	12700	28703
12539	28339	12593	28461	12647	28583	12701	28705
12540	28341	12594	28463	12648	28585	12702	28707
12541	28343	12595	28465	12649	28587	12703	28709
12542	28345	12596	28467	12650	28590	12704	28712
12543	28348	12597	28470	12651	28592	12705	28714
12544	28350	12598	28472	12652	28594	12706	28716
12545	28352	12599	28474	12653	28596	12707	28718
12546	28354	12600	28477	12654	28599	12708	28721
12547	28357	12601	28479	12655	28601	12709	28723
12548	28359	12602	28481	12656	28603	12710	28725
12549	28361	12603	28483	12657	28605	12711	28727
12550	28364	12604	28486	12658	28608	12712	28730
12551	28366	12605	28488	12659	28610	12713	28732
12552	28368	12606	28490	12660	28612	12714	28734
12553	28370	12607	28492	12661	28614	12715	28736
12554	28373	12608	28495	12662	28617	12716	28739
12555	28375	12609	28497	12663	28619	12717	28741
12556	28377	12610	28499	12664	28621	12718	28743
12557	28379	12611	28501	12665	28623	12719	28745
12558	28382	12612	28504	12666	28626	12720	28748
12559	28384	12613	28506	12667	28628	12721	28750
12560	28386	12614	28508	12668	28630	12722	28752



<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
12723	28754	12777	28877	12831	28999	12885	29121
12724	28757	12778	28879	12832	29001	12886	29123
12725	28759	12779	28881	12833	29003	12887	29125
12726	28761	12780	28883	12834	29005	12888	29127
12727	28764	12781	28886	12835	29008	12889	29130
12728	28766	12782	28888	12836	29010	12890	29132
12729	28768	12783	28890	12837	29012	12891	29134
12730	28770	12784	28892	12838	29014	12892	29136
12731	28773	12785	28895	12839	29017	12893	29139
12732	28775	12786	28897	12840	29019	12894	29141
12733	28777	12787	28899	12841	29021	12895	29143
12734	28779	12788	28901	12842	29023	12896	29145
12735	28782	12789	28904	12843	29026	12897	29148
12736	28784	12790	28906	12844	29028	12898	29150
12737	28786	12791	28908	12845	29030	12899	29152
12738	28788	12792	28910	12846	29032	12900	29155
12739	28791	12793	28913	12847	29035	12901	29157
12740	28793	12794	28915	12848	29037	12902	29159
12741	28795	12795	28917	12849	29039	12903	29161
12742	28797	12796	28919	12850	29042	12904	29164
12743	28800	12797	28922	12851	29044	12905	29166
12744	28802	12798	28924	12852	29046	12906	29168
12745	28804	12799	28926	12853	29048	12907	29170
12746	28806	12800	28929	12854	29051	12908	29173
12747	28809	12801	28931	12855	29053	12909	29175
12748	28811	12802	28933	12856	29055	12910	29177
12749	28813	12803	28935	12857	29057	12911	29179
12750	28816	12804	28938	12858	29060	12912	29182
12751	28818	12805	28940	12859	29062	12913	29184
12752	28820	12806	28942	12860	29064	12914	29186
12753	28822	12807	28944	12861	29066	12915	29188
12754	28825	12808	28947	12862	29069	12916	29191
12755	28827	12809	28949	12863	29071	12917	29193
12756	28829	12810	28951	12864	29073	12918	29195
12757	28831	12811	28953	12865	29075	12919	29197
12758	28834	12812	28956	12866	29078	12920	29200
12759	28836	12813	28958	12867	29080	12921	29202
12760	28838	12814	28960	12868	29082	12922	29204
12761	28840	12815	28962	12869	29084	12923	29206
12762	28843	12816	28965	12870	29087	12924	29209
12763	28845	12817	28967	12871	29089	12925	29211
12764	28847	12818	28969	12872	29091	12926	29213
12765	28849	12819	28971	12873	29093	12927	29216
12766	28852	12820	28974	12874	29096	12928	29218
12767	28854	12821	28976	12875	29098	12929	29220
12768	28856	12822	28978	12876	29100	12930	29222
12769	28858	12823	28980	12877	29103	12931	29225
12770	28861	12824	28983	12878	29105	12932	29227
12771	28863	12825	28985	12879	29107	12933	29229
12772	28865	12826	28987	12880	29109	12934	29231
12773	28867	12827	28990	12881	29112	12935	29234
12774	28870	12828	28992	12882	29114	12936	29236
12775	28872	12829	28994	12883	29116	12937	29238
12776	28874	12830	28996	12884	29118	12938	29240

<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>	<b>BP (Pre-2006) without DP</b>	<b>Revised Consolidated Pension</b>
12939	29243	12993	29365				
12940	29245	12994	29367				
12941	29247	12995	29369				
12942	29249	12996	29371				
12943	29252	12997	29374				
12944	29254	12998	29376				
12945	29256	12999	29378				
12946	29258	13000	29381				
12947	29261						
12948	29263						
12949	29265						
12950	29268						
12951	29270						
12952	29272						
12953	29274						
12954	29277						
12955	29279						
12956	29281						
12957	29283						
12958	29286						
12959	29288						
12960	29290						
12961	29292						
12962	29295						
12963	29297						
12964	29299						
12965	29301						
12966	29304						
12967	29306						
12968	29308						
12969	29310						
12970	29313						
12971	29315						
12972	29317						
12973	29319						
12974	29322						
12975	29324						
12976	29326						
12977	29329						
12978	29331						
12979	29333						
12980	29335						
12981	29338						
12982	29340						
12983	29342						
12984	29344						
12985	29347						
12986	29349						
12987	29351						
12988	29353						
12989	29356						
12990	29358						
12991	29360						
12992	29362						

**ANNEXURE - III**

As referred in Para-16 of FD OM No. \_\_\_\_\_/F., dated \_\_\_\_\_

**FORM OF INTIMATION** by the Treasury Officer of District Treasury & Special Treasury to the Accountant General, Orissa and by the Public Sector Bank to Treasury Officer of District Treasury & Special Treasury regarding Consolidation of Pension and Family Pension.

**PARTICULARS**

1. Name of the Pensioner or Family Pensioner :
2. Date of Birth (if available in records) :
3. Date of retirement / death (in case of Family Pension) :
4. Pension Payment Order No. :
5. Treasury Serial No. :
6. Bank Code No. with S.B. A/C No. :
7. Computation of consolidated Pension / Family Pension :

	Computation of Pension/ Family Pension	Pension	Family Pension (enhanced)	Family Pension (normal)
A.	Existing Pension (inclusive of commuted pension) / Family Pension as on 01.01.2006.			
B.	Multiplied by a factor of 1.86 of the existing Pension/Family Pension as at (A)			
C.	Fitment Weightage @ 40% of the existing Pension/ Family Pension as at (A).			
D.	Revised Consolidated Pension/ Family Pension w.e.f. 01.01.2006 (B+C)			

8. Additional Pension / Family Pension admissible (if any) on attaining the age of 80 years or above. :- ----% Rs.                      /- pm.
9. Arrears of Pension / Family Pension up to ----- Rs.                      /-
10. 1st installment of arrear paid on dt-----Rs.                      /-
11. Whether the Pensioner / Family Pensioner is in receipt of any other pension, if so, its particulars and source from where being drawn. :
12. Remarks, if any :

Signature of Treasury Officer of  
District Treasury /Special Treasury  
Sub-Treasury /  
Authorized signatory of PSB.

To  
1) The Accountant General (A&E),  
Orissa, Bhubaneswar.  
2) Treasury Officer of District Treasury /  
Special Treasury.

**ANNEXURE-IV**

As referred in para-17 of FD OM No.-----/F., dt.-----

**FORM OF APPLICATION**

To

The Treasury Officer /Sub-Treasury Officer,  
District Treasury / Special Treasury / Sub-Treasury.  
 The Manager, Public Sector Banks.

**Sub:- Revision of Pension / Family Pension in respect of Pre-2006 Pensioners / Family Pensioners.**

1. Name of the Pensioner / Family Pensioner :  
 (In block letters)
2. Type of Pension admissible :
3. Pension Payment Order (PPO / FPPO) No. :
4. Date of Birth of the pensioner / family pensioner (if available) :  
 (documentary evidence in support of age should be attached)
5. Date of Birth of the spouse (if available) :  
 (documentary evidence in support of age should be attached)
6. Date of commencement of Pension / Family Pension :
7. Additional Pension / Personal Pension / Ex-gratia drawn, if any :
8. Whether the Pensioner / Family Pensioner is in receipt of  
 any other pension, if so, its particulars and source  
 from where being drawn.(copy of the PPO to be furnished) :

I declare that the information furnished above are true and correct. I will be liable for penal action, if the above information are found wrong on subsequent verification.

**Signature/LTI of Pensioner/Family Pensioner**

**UNDER TAKING**

I hereby undertake that any excess payment that may be found to have been made as a result of incorrect revision of Pension / Family Pension or any excess payment detected in the light of discrepancies noticed subsequently will be refunded by me to the concerned Pension Disbursing Authority either by adjustment against future Pension / Family Pension due to me or otherwise.

Signature/LTI of the Pensioner / Family Pensioner  
 Name  
 PPO No. / FPPO No.

Date :  
 Place :

**FINANCE DEPARTMENT**

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**Memo No. 4367 /F., Dated 22nd January, 2009**  
**Pen-181/08**

**CORRIGENDUM TO O.M. No. 3667 /F dt. 19th January 2009**

Para - 4 as referred in Annexure - I (form of application) to be submitted by the Pensioner / Family Pensioner to the Accountant General (A&E), Orissa, Bhubaneswar appended to O.M. No. 3667 /F dt. 19<sup>th</sup> January 2009 may be read as para - 5 / 6 / 7.

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

**No. Pen-98/2008 - 4 8 2 1 /F.,**

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM**

**Dated the 27th January, 2009**

**Sub:- Dearness Relief (TI) on Pension / Family Pension w.e.f. 01.01.2006 in favour of the State Government Pensioners / Family Pensioners.**

In pursuance of the recommendation of 6th Central Pay Commission, Government of India have revised the pension / family pension / gratuity etc. for the Central Government employees in their O.M. No. F. No.38/37/08-P & PW (A), dated 1st September, 2008 and O.M. No. F. No.38/37/08-P & PW (A), dated 2nd September, 2008 of the Department of Pension & Pensioners' Welfare, Ministry of Personnel, Public Grievances & Pensions. Subsequently, Government of India decided to grant Dearness Relief to Central Government Pensioners / Family Pensioners in OM No.42/2/2008-P & PW (G), dated 12<sup>th</sup> September, 2008 at the revised rates with effect from 01.01.2006, 01.07.2006, 01.01.2007, 01.07.2007, 01.01.2008 and 01.07.2008.

2. Having regard to the revision effected by Central Government in the retirement benefits for their employees and the recommendation of the Fitment Committee constituted by the State Government in Finance Department, the State Government decided in their Resolution No. PCC-51/2008-54080/F., dt.16<sup>th</sup> December, 2008 to follow the same pattern of Dearness Relief to all the State Government Pensioners / Family Pensioners as indicated in **Table-I** below :

**Table-I**

<b>Date from which Payable</b>	<b>Rate of Dearness Relief Per mensem</b>
<b>(1)</b>	<b>(2)</b>
From 01.01.2006	No Dearness Relief
From 01.07.2006	2% of basic Pension / Family Pension
From 01.01.2007	6% of basic Pension / Family Pension
From 01.07.2007	9% of basic Pension / Family Pension
From 01.01.2008	12% of basic Pension / Family Pension
From 01.07.2008	16% of basic Pension / Family Pension

3. It is also decided that Dearness Relief at the rates indicated in the

above table shall also be admissible on the additional basic pension /additional family pension available to older pensioners / family pensioners based on their age as indicated in this Department Resolution No. 3653/F., dated 19.01.2009 & O.M. No. 3667 /F., dated 19.01.2009.

4. The payment of Dearness Relief under these orders shall be made after adjusting the installments of enhanced Temporary Increase on Pension / Family Pension sanctioned and paid to State Government Pensioners / Family Pensioners w.e.f 01.01.2006, 01.07.2006, 01.01.2007, 01.07.2007 & 01.01.2008 as indicated in **Table-II** below.

**Table-II**

FD Resolution No. & Date	Effective Date	Rate of increase(%)	Remarks
(1)	(2)	(3)	(4)
26692 Dt.14.06.2006	01.04.2006	-	TI equivalent to 50% of pension/family pension merged with basic pension / family pension as Dearness Pension.
12857 Dt.23.03.2007	01.01.2006	3%	From 71% to 74% on basic pension/ family pension w.e.f. 01.01.2006 and 21% to 24% on basic pension and DP taken together w.e.f. 01.04.2006.
26410 Dt.13.06.2007	01.07.2007	5%	24% to 29% on basic pension and DP taken together.
41206 Dt.12.10.2007	01.01.2007	6%	29% to 35% on basic pension and DP taken together.
21615 Dt.21.04.2008	01.07.2007	6%	35% to 41% on basic pension and DP taken together.
30401 Dt.20.06.2008	01.01.2008	6%	41% to 47% on basic pension and DP taken together.

For the purpose of this Office Memorandum :-

- i) Pension / Family Pension in the case of the Pre 01.01.2006 retirees and where family pension was due prior to 01.01.2006 means the consolidated / revised pension or

consolidated / revised family pension as the case may be in terms of Finance Department Office Memorandum No. 3667 /F., dated 19.01.2009.

- ii) In the case of pensioners who have retired after 01.01.2006 or where family pension is sanctioned for the first time after 01.01.2006 the pension / family pension means the basic pension / family pension, as the case may be, sanctioned on retirement / death.

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

6. Other provisions governing grant of Dearness Relief(TI) to Pensioners such as regulation of Dearness Relief during employment / re-employment and regulation of Dearness Relief where more than one pension is drawn will remain unchanged.

7. It will be the responsibility of the Pension Disbursing Authority including the Nationalized Banks etc. to calculate the quantum of Dearness Relief payable in each individual case without waiting for any further instruction from Finance Department.

**Sd/- A.Misra**  
**Additional Secretary to Government**



**FINANCE DEPARTMENT**

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**No. 6 5 7 5 /F., Dated 6th February, 2009**  
**Pen-181/08**

From

Sri A. Misra,  
Additional Secretary to Government

To

The AG (A&E),  
Orissa, Bhubaneswar.

**Sub:- Revision of pension / family pension of Pre-2006 Pensioners  
/ Family Pensioners.**

Sir,

I am directed to say that pension / family pension of Pre-2006 Pensioners / Family Pensioners has been revised w.e.f. 01.01.2006 in Finance Department Office Memorandum No. 3667 /F., dt. 19.01.2009. But the procedure to be followed in this regard at the level of the AG (A&E), Orissa needs to be prescribed.

In this connection, para-16 of the Finance Department OM No. 3667 /F., dt. 19.01.2009 may please be referred to which provides that the fact of authorization of the revised rate of pension / family pension shall be recorded in both halves of PPO under the dated signature of Authorized Officer of the concerned District Treasury / Special Treasury / Sub-Treasury / Public Sector Banks. As further indicated in the said OM, Pension Disbursing Authority shall intimate the AG (A&E), Orissa in a prescribed form (Annexure-III attached to the said OM) about such revision for necessary correction in the PPO Register maintained by the AG (A&E), Orissa.

2. The Treasury Officer concerned will also send information in Annexure- III referred to above to the AG(A&E), Orissa basing on which the PPO Register shall be up-dated. An acknowledgement shall be obtained by the Treasury Officer concerned to this effect from the AG(A&E), Orissa.

3. For calculation of pension / family pension @ 50% & 30% respectively of the minimum pay in the Pay Band plus the Grade Pay, the Pensioner / Family Pensioner will have to submit an application to AG(A&E), Orissa for revision of pension / family pension in the prescribed form (Annexure-I attached to the said OM) as referred in Para-5, 6 & 7 of the OM dated 19.01.2009.

4. On receipt of the application, the AG(A&E), Orissa will verify the service particulars with reference to the information indicated below :-

- i) The post last held by the Pensioner /deceased Govt. servant on the date of retirement.
- ii) The Revised Scale of Pay applicable to the post as on 01.01.2006 under ORSP Rules, 2008 which is to be ascertained from " the list of posts under different Departments of the State Government in the Revised scale of Pay, 2008" supplied by the Finance Department.
- iii) Date of entry into Government service.
- iv) Date of superannuation / retirement / date of death of the deceased Government servant / Pensioner.
- v) The qualifying service.
- vi) 50% of the minimum Revised Scale of Pay in the Pay Band plus Grade Pay under ORSP Rules, 2008 applicable to the post of the retired / deceased Government servant as on 01.01.2006 as the minimum pension relatable to full qualifying service. If the service rendered is less than the maximum period of qualifying service, pension is to be proportionately reduced depending on the qualifying service.
- vii) The full pension relatable to full qualifying service or proportionately reduced pension relatable to the actual number of qualifying service, however, shall not be less than Rs.3,500/- per month.
- viii) The revised pension so worked out at sl.(vi) read with (vii) above is to be compared with the consolidated pension worked out as on 01.01.2006 in terms of para-4 of FD OM dated 19.01.2009 referred to above. The actual revised pension payable with effect from 01.01.2006 would be the revised pension arrived at sl.(vi)&(vii) or the consolidated pension worked out in terms of para-4 of FD OM referred to above whichever is higher.
- ix) The revised pension arrived at sl.(viii) is, however, to be reduced by an amount of pension commuted and the reduction would remain valid up to the date after which commuted value of pension is to be restored as per rule.

5. For arriving at the revised family pension w.e.f. 01.01.2006 in respect of Pre-2006 Pensioners / deceased Government servants, the following steps are to be taken at the level of AG(A&E), Orissa.

- i) At the first instance, eligibility of family pension is to be ascertained from the service records available.
- ii) Normal revised family pension w.e.f. 01.01.2006 shall be calculated @ 30% of the minimum of the revised Scale of Pay plus Grade Pay to the post last held by the Government servant / deceased Government servant on the date of retirement / death.
- iii) If the revised normal family pension so worked out at sl.(ii) is less than Rs.3,500/- pm, it shall be stepped up to a minimum of Rs.3,500/-. However, maximum of the normal revised family pension shall not exceed the maximum of 30% of the highest pay of the Government.
- iv) The normal revised family pension worked out at sl.(ii)&(iii) or the consolidated revised family pension worked out in terms of para-4 of FD OM dated 19.01.2009 referred to above whichever is higher, is to be authorized / paid.
- v) Enhanced rate of revised family pension would be determined under rule 56(4) of Orissa Civil Services (Pension) Rules, 1992.

6. The revised pension/family pension worked out as indicated above will be authorized by the AG (A&E), Orissa with the stipulation that the revised pension/family pension of Rs.\_\_\_\_\_ (to be determined by the AG (A&E), Orissa as per para-5, 6 & 7 of the FD OM dated 19.01.2009 referred to above) or revised pension/family pension as worked out as per para-4 of the said OM, whichever is higher, is to be paid by the Pension Disbursing Authority to the Pensioner/Family Pensioner.

Yours faithfully,

**Sd/- A.Misra**  
**Additional Secretary to Government.**

**FINANCE DEPARTMENT**

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**No. Pen – 17/09-9920 (225)/F., Bhubaneswar, dated the 24.02.09**

From

Shri D.P. Das,  
Special Secretary to Government.

To

The Principal Secretaries/Commissioner-cum-Secretaries/  
Secretaries to Government of All Department/  
All Heads of Department/All Collectors.

Sub : Timely submission of pension papers to A.G. (A&E) Orissa of retired Govt. servants as prescribed in Rule 62(2) of O.C.S. (Pension) Rules – 1992.

Sir,

In inviting a reference to this Department letter No.4204/F dt.31.01.08 (copy enclosed) on the subject cited above, I am directed to say that as per Rule 62(2) of O.C.S. (Pension) Rules 1992, the Pension Sanctioning Authorities are required to transmit the pension papers of retired employees to the A.G. (A&E), Orissa keeping the time limit in view. But in the meantime the Sr. Deputy Accountant General (Pension), O/o the A.G. (A&E), Orissa in his D.O. No. PMS/08-09/781 dt.10.02.09 has intimated that some Pension Sanctioning Authorities are not adhering to the aforesaid provisions of O.C.S. (Pension) Rules 1992 and making delay in submission of pension papers of Retired Govt. employees ignoring the time limit. Any deviation from the prescribed time schedule causes consequential delay at level and the very purpose of the rule is defeated even if clear instruction has been issued by this Department in this regard as referred to above.

I would, therefore, request you once again to kindly issue appropriate instructions to the Pension Sanctioning Authorities under your administrative Control to follow the above provisions of O.C.S. (Pension) Rules 1992 strictly and non-adherence to the above instructions will enjoin fixation of responsibility of the Pension Sanctioning Authority concerned in future.

Yours faithfully,

**Sd/- D.P.Das**  
**Special Secretary to Government**

**Most Urgent****FINANCE DEPARTMENT**

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**No. (CS-III)Pen - 5/08 - 4204 (255)/F, Dt.31.01.2008****From**Sri D.P. Das, IAS,  
Special Secretary to Govt.**To**The Principal Secretaries/ Commissioner-cum- Secretaries  
/ Secretaries to Govt. of All Deptts. /All Heads of  
Department/ All Collectors .**Sub:**Timely submission of pension papers to A.G. ( A &E)  
Orissa of retired Govt. Servants as prescribed in Rule 62(2)  
of O.C.S. (Pension) Rules 1992.**Sir,**

I am directed to say that sub-rule(2) of rule 62 of O.C.S. (Pension) Rules 1992 provides that the Pension Sanctioning Authorities shall sanction the pension and forward the pension and family pension papers to the Accountant General (A & E) Orissa not later than four months before the date of retirement of Govt. servant failing which he shall be liable for disciplinary action.

Now A.G. (A & E) Orissa has pointed out that in spite of aforesaid codal provisions in the O.C.S. (Pension) Rules 1992, some Pension Sanctioning Authorities are not adhering to the above provisions and transmitting pension papers of the retired employees to A.G. (A & E) Orissa much later than the prescribed time-limit for which difficulties are being experienced at the level of A.G. (A &E) Orissa to authorize the pensionary benefits not later than one month in advance of their retirement.

I would therefore to request you kindly to issue suitable instructions to the Pension Sanctioning Authorities under your Administrative Control to follow the above provisions of O.C.S. (Pension) Rules 1992 scrupulously and non-adherence to the above instructions will enjoin fixation of responsibility on the Pension Sanctioning Authority concerned in future.

Your faithfully,

**Sd/- D.P.Das**  
**Special Secretary to Government**

**FINANCE DEPARTMENT**

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**Memo No. 14308 /F., Dated 21<sup>st</sup> March, 2009**  
**Pen-181/08**

**CORRIGENDUM TO O.M. No. 3667 /F dt. 19th January 2009**

“Resolution indicated in the subject and 1<sup>st</sup> para in Annexure - I (form of application) to be submitted by the Pensioner / Family Pensioner to the Accountant General (A&E), Orissa, Bhubaneswar appended to the Finance Department O.M. No. 3667 /F dt. 19<sup>th</sup> January, 2009 may be read as “Office Memorandum”.

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

***MATTER RELATING TO BUDGET***

## FINANCE DEPARTMENT

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No.WM-16/08-20519(225)/F Dt. 15.04.2008

From

Shri R.N. Senapati, I.A.S.,  
Principal Secretary to Government.

To

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

**Sub: Procedure for regulating release of funds from Civil Deposit during 2008-2009.**

**Sir / Madam,**

I am directed to say that in a number of cases, funds which were sanctioned for expenditure could not be drawn in cash and were kept in Civil Deposit under the Head of Account "8443-Civil Deposit-800 other deposits." These funds should be withdrawn and utilized for the purpose for which those were sanctioned in a gradual manner so as not to affect the ways and means position as well as implementation of budgeted programmes of the Government in 2008-09. Civil Deposit releases would have direct effect on liquidity and resources as these are carried over expenditure from earlier financial years. **The balance available in Civil Deposit should not be treated as free resource available for expenditure and no drawal or expenditure commitment shall be made in violation of the instructions contained herein.** In order to regulate withdrawal of funds from Civil Deposit so as not to strain the Ways and Means position of the State Government., the following guidelines should be followed by all Departments and Sub-ordinate offices during the year 2008-09.

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

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

- a) Where the amount of Civil Deposit in a particular case does not exceed Rs. 10.00 lakh, the Head of Department may sanction withdrawal from Civil Deposit without referring to the Administrative Department for approval.
- b) Where the amount of Civil Deposit exceeds Rs. 10.00 lakh but does not exceed Rs. 200.00 lakh, the Administrative Department may sanction withdrawal from Civil Deposit without referring the matter to the Finance Department.



- c) **Where the amount of Civil Deposit exceeds Rs. 200.00 lakh, the sanction of withdrawal from the Civil Deposit would be accorded by the Administrative Department only after obtaining concurrence of the Finance Department.**
- d) However the restriction at clause ( c ) above will not apply to withdrawal from the Civil Deposit made out of the budgetary provisions for ACA for KBK , Centrally Sponsored Non Plan Scheme for Modernisation of State Police Force /Modernisation of Prison Administration / OBB / Extended OBB Schemes and programmes / schemes under grants recommended by the 12<sup>th</sup> Finance Commission. The Administrative Departments are authorized to allow release of funds for these schemes / programmes with the concurrence of their Financial Advisors / Asst. Financial Advisors and ensure submission of U.C. in the prescribed format within time limit indicated by Govt. of India. Health and Family Welfare Department are authorized to draw the fund from civil deposits in respect of civil deposit made in 2005-06, 2006-07 and 2007-08 for Equipment, Medicine, Bedding, Clothing etc. without any reference to Finance Department.
- e) **The above authorization under clause (a) and (b) does not cover cases where funds have been drawn and kept in Civil Deposit by augmenting provision through re-appropriation. Similarly such authorisation is not applicable to cases where Finance Department had made some specific stipulations while concurring in the proposal to keep the amount in Civil Deposit. In all such cases, prior concurrence of the Finance Department would be necessary.**
- f) **Release of funds relating to Central Plan Schemes, Centrally Sponsored Plan Schemes and State Plan (EAP) from Civil Deposit shall in all cases be referred to the Finance Department, irrespective of the amount involved.** While referring such cases the Administrative Department should specifically indicate if Central Assistance/Additional Central Assistance for EAP due has been released by the Government of India in respect of the CP / CSP/State Plan (EAP) Schemes. Further it should be indicated by the Administrative Deptt., if the withdrawal sought for will ensure further release of central assistance / central share/Additional Central Assistance for EAP under the respective Central Plan / Centrally Sponsored Plan/ State Plan (EAP) schemes. All such proposals for release must also indicated the upto date position of Central Assistance/ Additional Central Assistance for EAP received, expenditure incurred and U.C./Reimbursement Claims submitted.

- g) **Notwithstanding anything contained herein before, funds which are lying in Civil Deposit for more than three years should not be drawn without concurrence of Finance Deptt. Such unspent balances lying for more than three years should be allowed to lie over. No expenditure commitment should be made for such funds. However, funds relating to ACA for KBK, Modernisation of State Police Force, Modernisation of Prison Administration and OBB / Extended OBB Schemes may be released from Civil Deposit by the Administrative Department with the concurrence of their Financial Advisors/ AFAs even if the deposits are more than three years old. Similarly any amount kept in Civil Deposit for more than 3 years, relating to relief expenditure, for which no expenditure commitment has been made and there is no further need for expenditure, will however be allowed to be withdrawn and deposited by transfer credit under the Minor Head "911-Deduct Recoveries of Overpayment" below the Major Head/Sub-Major Head from which the amount was originally drawn. This will enable the unspent amount of Relief Funds to revert back to CRF/NCCF as the case may be. Such withdrawals would be allowed by the Revenue and Disaster Management Department with the concurrence of their FA/AFA, on the recommendations of the Special Relief Commissioner, Orissa. Concurrence of Finance Department is not necessary in this case.**

**3. It has been noticed that some Departments in anticipation of concurrence of Finance Department for release of funds from Civil Deposit have gone ahead with contracts / work orders. They should not create any liability on these accounts without seeking permission for withdrawal from Civil Deposit.**

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

5. All proposals of release from Civil Deposit when referred to Finance Deptt. should invariably have the detailed comments of the

F.A./A.F.A. of the Administrative Department. They should always ensure that the amount proposed for withdrawal from Civil Deposit is to be utilized for the purpose for which it was sanctioned. No deviation should be made from this cardinal principle of public expenditure. The F.A./A.F.A. of the Deptt. should indicate in the file, the amount lodged in Civil Deposit, the amount withdrawn earlier, the balance left un-drawn and urgency of release. Besides, it should be stated if the amount will be utilized for the purpose it was sanctioned. Similarly the delegation made vide para 2(ii) (a) & (b) may be exercised in consultation with the F.A. / A.F.A. or F.A. and C.A.O./Accounts Officer as the case may be.

6. It may kindly be noted that each deposit is a separate case for withdrawal from Civil Deposit and cases of deposits should not be clubbed together while referring the file to Finance Department. As each deposit is identified by a Treasury Challan Number, the amount to be withdrawn should always be mentioned with reference to particular Treasury Challan number in the proposal for withdrawal which should also be quoted invariably in the release order.

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

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

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

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

Yours faithfully,

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

**Annexure**  
**Sanction of withdrawal / release of funds from the civil deposits**

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

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

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

# FINANCE DEPARTMENT

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No. 20591(225) /F Dt. 15.04.08  
WM-15/2008

From

**Shri R.N. Senapati, I.A.S.**  
**Principal Secretary to Govt.**

To

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

**Sub: *Regulation of Expenditure out of the Annual Budget for the year 2008-09.***

Sir/ Madam

I am directed to say that the Appropriation Bill for the financial year 2008-09 has been passed by the State Legislature and enacted. The Administrative Departments are now authorized to incur expenditure on the basis of the provisions made in the **Annual Budget for 2008-09.**

2. The Administrative Departments have been, in the meanwhile, requested to draw up a monitorable monthly target of non-plan and plan expenditure so as to reach the level of expenditure provided in the Annual Budget. This monthly target should be further allocated among the Controlling Officers and Drawing & Disbursing Officers for effective monitoring of expenditure. In the second year of the 11<sup>th</sup> Five Year Plan, the State's Annual Plan outlay for 2008-09 as provided in the Budget is Rs.7100.00 crore which has been further enhanced to Rs.7500.00 crore in the discussion held between the Hon'ble Chief Minister and Deputy Chairman, Planning Commission. This represents a sizable increase over the outlay of the previous year. Hence it is necessary to take effective steps from the beginning of the year for achieving the plan expenditure target.

3. The thrust would be on **outcomes** by utilizing the budgeted outlays in a planned time schedule. Resources should flow in such a manner that maximum number of projects gets completed and returns flow back to the economy to enable the State Government to ensure greater flow of funds from Government of India and other sources. **The completion of incomplete projects identified under Zero Based Investment Review should get top-most priority. The identified**

**projects are enlisted at page 222-236 of Budget at a Glance 2008-09.**

4. In keeping with the above mentioned objectives, while sanctioning funds, the Administrative Departments are required to observe the following guidelines :-

Guiding  
principles for  
implementation  
of the Annual  
Budget 2008-09  
:- Need for  
maximum  
Output

- (i) The Secretaries of Administrative Departments should ensure that there is adequate progress in collection of State's own revenue as per the targets set by the Chief Secretary. These targets fixed by Chief Secretary are the minimum which the concerned Departments must achieve . Unless this is achieved, the fiscal targets fixed in the Annual Budget of 2008-09 may not be achieved and in that case there may be failure in getting central support, loans for structural adjustment and debt relief.
- (ii) The Secretaries of Revenue earning Departments like Excise, Transport, Energy, Revenue & Disaster Management. Forest & Environment, Steel & Mines, Water Resources, H & UD etc are to work out month wise break up of the annual target fixed by Chief Secretary and communicate the same to the field units under intimation to the Finance Department. They are to review the collection of revenue on monthly basis and take remedial measures in the next month to make good the shortfall, if any.
- (iii) **In terms of the provisions of the Fiscal Responsibility and Budget Management Act, 2005, the Secretary of each Administrative Department should take steps to curtail unproductive expenditure, enhance revenues and channelize more resources for faster economic development of the State. They should also ensure achievement of revenue target, particularly collection of arrear revenues, timely utilization of Central Assistance and submission of Utilisation Certificate at regular interval, completion of projects identified under Zero Based Investment Review, systematic follow up action for compliance to the audit observations and recommendations of the Standing Committee etc as these items would come up for close scrutiny by the Legislature and Public Accounts Committee.**
- (iv) **Creation of Capital Assets** : - Close attention should be paid to expenditure on completion of projects and creation of capital assets.

- (v) The funds should be released basing on definite action plan for achieving the target fixed for the year. **The Secretaries of Administrative Departments are requested to review physical achievement against expenditure by 15<sup>th</sup> of every month for which quantifiable quarterly targets should be fixed from the beginning of the year for better monitoring.**
- (vi) Statutory dues viz, Sales Tax (VAT & CST), Municipal Tax, compensation for land acquisition etc, as well as electricity dues and Rents, Rates and Taxes etc. should be cleared on the basis of provision made in the Budget as and when due after due verification and scrutiny. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office / DDO. Current Municipal taxes, Electricity and telephone charges including undisputed arrears should be paid in time out of the existing budget provision and rebate where-ever available should be availed.
- (vii) The allocation for the year under M.V., Telephone, T.E. and office expenses shall be so distributed that it lasts till the end of the financial year.
- (viii) While releasing funds, priority should be given for programmes / schemes where expenditure is reimbursable and for completion of the incomplete projects, especially completion of the projects identified by the Administrative Department under the Zero Based Investment Review.
- (ix) **The maintenance expenditure under Non Plan for Roads, Buildings, Urban Water Supply, Rural Water Supply, Major Medium & Minor Irrigation, Flood Control work etc. should be invariably linked to specific assets and certificate regarding proper utilization may be obtained from the beneficiaries / users. Identification of work, estimates, tendering and execution thereof should be expedited.**

Prioritization  
of  
expenditure

5. Expenditure with respect to outlays provided for specific work programmes under Normal State Plan Schemes like Biju KBK, Gopabandhu Gramin Yojna (GGY), Biju Jyoti, BKVY, Mo Kudia, Jalanidhi etc is to be expedited. At the same time, the expenditure under the following resource tied schemes should be given utmost priority and necessary steps taken from the beginning of the financial year to ensure optimum utilization of the provisions instead of keeping

them unutilized till the fag end of the year and then seeking concurrence of Finance Department for Civil Deposit.

- i) Externally Aided Projects under State Plan
- ii) RIDF projects under State Plan
- iii) All Resource Tied up schemes of State Plan like ACA for KBK, Backward Region Grant Fund, Rashtriya Krishi Vikas Yojana, Tribal Sub-Plan, National Programme for Adolescent Girls, National Social Assistance Programme, National E-Governance Action Plan, Jawaharlal Nehru National Urban Renewal Mission (JNNURM), Accelerated Power Development Reform Programme, Grants under 1<sup>st</sup> Proviso to Article 275(1) of the Constitution, AIBP , One Time ACA and 12<sup>th</sup> Finance Commission recommended grants for Heritage Conservation, Panchayatiraj Institutions, Urban Local Bodies, Consolidation & Strengthening work in the Chilika Lake, Development of Comprehensive, Sewerage System in the Capital City of Bhubaneswar, utilization of grant for Health, Education, Maintenance grant for Roads & Bridges, Buildings and Forests.
- iv) CSP & CP schemes
- v) Modernisation of Police force, Prison administration and security related expenditure under Non-Plan
- vi) Relief expenditure

Submission  
of Utilisation  
Certificate

**6.1 Government of India, in the Ministry of Finance, Department of Expenditure in para-IV of their Office Memorandum No. 7(3) E (00RD)/2006 dt. 22.07.06 and in para –IV of O & M No 7(3)E – COORD/2006 dt. 08.08.06 have stipulated that no amount will be released to any State Government which has defaulted in furnishing UC for grant-in-aid released by Central Government in the past without clearance from the Ministry of Finance. The State Government are required to furnish monthly returns of plan expenditure to respective Ministries / Departments along with report on amounts outstanding in the Public Account in respect of Central Assistance and Centrally Sponsored Schemes. It is, therefore, necessary to closely monitor the pace of expenditure and for submission of utilization certificates so as to leverage more Central Assistance. These instructions are also to be meticulously followed in the current financial year.**



6.2 While scrutinizing proposals for sanction of expenditure during the year 2008-09, the progress of submission of Utilization Certificate in respect of expenditure incurred upto the preceding month and expenditure incurred during 2007-08 should be reviewed.

6.3 In respect of Central Plan and Centrally Sponsored Plan Schemes as well as any new programmes / schemes launched by Government of India, the release of central assistance should be vigorously pursued with the Line Ministries. **The release of Central Assistance and the Progress of submission of utilization certificate may be reviewed each month by the Secretaries of the Administrative Departments and proposals for release of fund under CP & CSP shall invariably indicate the result of such review. A copy of such review report shall be furnished to Finance Department (Plan Finance Branch) by 15<sup>th</sup> of each succeeding month.**

Even pacing  
of  
expenditure

7. In the interest of management of Ways & Means position of the State Government, the flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that in the month March the level of expenditure is almost more than double of monthly average of the preceding months which puts avoidable strain on the Ways & Means position and on the Government machinery. Therefore, there is an urgent need for careful planning to avoid rush of expenditure towards the year –end. So also efforts for collection of revenue should start from the beginning of the year. Keeping this in view, necessary preparation should be made for sanction and utilization of funds. **Accordingly, from the beginning of the financial year 2008-09 sanction order for release of funds and allotment should be expedited. The total allotment including supplementary provision should be communicated by 31.12.08 or at the latest by 31.01.09 in case of re-appropriation or additional allotment. Similarly the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 28<sup>th</sup> February'2009. In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2008-09 will be 10<sup>th</sup> March 2009 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 16<sup>th</sup> March, 2009 for other claims. Apart from this, budgetary funds will in no case be transferred to Civil Deposit.**

Distribution  
of  
Budgetary  
Allotment  
by  
Controlling  
Officer to  
DDOs

8. **The detailed DDO-wise Budget Allotments for the financial year 2008-09 need to be fed into the Central Server at the Directorate of Treasuries & Inspection, Orissa, (DT & I(O))**

Bhubaneswar in terms of Finance Department Circular No. 7930/F., dated 23.02.2008 and 14377/F., dated 29.03.2008 and the time schedule indicated therein, in order to enable the Treasuries / Special Treasuries / Sub Treasuries in the State to check the claims contained in the bills against budgetary allotment under **Orissa Treasury Management System (OTMS)**. **It may be pointed out here that the system would not accept any bills after 1<sup>st</sup> of April, 2008 without detail DDO-wise budget allotment being made available through the system.**

9. The Administrative Departments, while sanctioning expenditure out of the budgetary provisions should observe the following guidelines meticulously.

- (i) Creation / filling up of posts, purchase of vehicles and equipment as per stipulations of F.D.O.M. dt.14.3.2001 and FD Memo No. 32861/F., dt.3.8.04

Finance Department have already issued orders for abolition of 75% of base level vacant posts vide O.M. NO. 32861/F dt. 03.08.2004. No. 55764/F dated 31.12.2004 and Memo No. Bt(V)-47/2004-2449(45)/F dt. 15.1.2005. It would not be possible to entertain any proposal relating to creation of new posts/ filling up of vacant posts / upgradation of existing posts till such time Administrative Department issue the abolition orders, submit a consolidated return and furnish the proposal through the Secretary of the Department. Reference to Finance Department for creation of posts/ filling up of vacant posts should be made only if the posts are essential and required for providing basic services or for developmental needs.
- (ii)

Purchase of new vehicles shall be on replacement basis only Unless the Secretary of the Department certifies that all the condemned vehicles have been disposed off and sale proceeds deposited into Government account and that there is availability of a Driver for the vehicle to be purchased, the proposal for purchase of vehicle shall not be entertained in Finance Department.
- (iii)

**Sanction for purchase of Machinery and equipment may be accorded by the Administrative Departments within the limit of sanction indicated in Para-11. Such proposal need not be referred to Finance Department.**
- (iv) Release to PSUs

Budgetary support to public sector undertakings in shape of share capital or loan has to be project/programme specific. For sanction of expenditure from these provisions, prior concurrence of Finance Department will be necessary. The Administrative Departments should place specific project proposals before the

Project Approval Committee (P.A.C.) and refer the proposals for sanction of expenditure for concurrence of the Finance Department supported by the decision of the PAC. While referring the file to the Finance Department, the Administrative Department should invariably indicate the outstanding dues, if any, recoverable from the public sector undertaking and the total amount of share capital investment made and loan advanced to the PSU. If any of the institutions/organizations are in default in payment of State Government dues including guarantee fee, dividends of earlier years etc, no further release in shape of grant, ways & means advance, loan of share capital should be proposed and made. Similarly no budgetary provision shall be released or guarantee proposals would be considered unless Escrow accounts are operated and stipulations contained in F.D. resolution No. 11311/F dt. 19.03.2004 are fully complied with.

- |  |   |
|--|---|
| (v) Release to Co-operatives                                     | Sanction of budgetary support to cooperative institutions in shape of share capital or loan has to be project/programme specific. For sanction of these provisions, prior approval of the Empowered Committee is necessary. The Administrative Department shall sanction expenditure within the budgetary limits <u>only with the prior concurrence of the Finance Department.</u> Proposal for concurrence of the Finance Department should be supported by the decision of the Empowered Committee. The cases of default in payment of State Government dues and non-compliance regarding operation of Escrow accounts shall not qualify for release of any budgetary provision or providing State Government guarantees <u>as enumerated in sub-para (iv) above.</u> |
| (vi) Release of Grant-in-aid and Subsidy to PSUs & Co-operatives | Sanction of subsidy (including managerial subsidy), grant-in-aid in favour of the public sector undertakings and cooperative organizations etc. including food subsidy in favour of the Orissa State Civil Supplies Corporation <u>shall be made after adjustment of outstanding Government dues including Guarantee Fees and will require prior concurrence of the Finance Department.</u> These releases would also be subject to opening of Escrow Account <u>mentioned in sub-para (iv) above.</u> The release would be considered based on progress of utilization of the fund earlier released.   |
| (vii) Release of Grant-in-aid to Educational Institutions        | Grant-in-aid salary to Universities/ Engineering Colleges, Non Government Aided Educational Institutions, other organizations which are regularly in receipt of grant-in-aid from Government, shall be sanctioned on quarterly/monthly basis by the concerned Administrative Department with the concurrence of FA/AFA of the Department and approval of the Secretary of the Department <u>at</u>  |

the existing scale of pay and rate of D.A without reference to the Finance Department subject to abolition of 75% of the base level vacant posts as on 01.04.2004 in respect of such institutions in terms of the Finance Department letter No. 32861 (45)/F., dt. 03.08.2004 and No. 55764/F dated 31.12.2004 and Memo No. Bt.(V)-47/2004-2449(45)/F dt. 15.01.2005 and submission of consolidated information. However the limit as prescribed in Para-11 will be applicable to other grants excepting in case of Grant-in-aid salary. Further, before sanction, the Administrative Departments should insist upon utilization certificate/ expenditure statement after 30.06.2007 in respect of grant-in-aid released up to 31.03.2007. For release of fund during the first quarter, such certificate may not be insisted upon. In all cases of sanction of grant-in-aid, it should be ensured that the amount sanctioned does not exceed the provision authorized by the Legislature. While sanctioning Grant-in-aid for the last quarter ending on 31.03.2009, the Administrative Departments should ensure that utilization certificate for quarter ending 3.9.2008 has been received. Where ever stipulations have been imposed at the time of admitting schedules for the regular budget proposals of 2008-09 for Post-budget scrutiny, the sanction and release of funds in such cases would **require prior clearance of Finance Department**.

(viii) Release of Scholarship Pre-matric and post matric scholarship for SC & ST students may be sanctioned subject to budgetary limit after the Secretary of SC & ST Development Department is satisfied that fund released during the previous year has been fully and properly utilized and actually the intended beneficiaries have got the benefit. Savings Bank Accounts for individual students should be opened to ensure that funds are received by the student concerned. In no case, such funds be parked in the Bank Account of the concerned DDOs. Budgetary release under this unit does not require the concurrence of Finance Department.

(ix) Purchase of equipment for Health Centres, Ayurvedic Hospitals, District Hospitals, etc. Sanction and release of funds towards the provision made for purchase of equipment /medicine/bedding, clothing etc. for Primary Health Centres, Ayurvedic Hospitals, Medical Colleges & Hospitals, District Hospitals etc. may be made by the Health and Family Welfare Department observing prescribed formalities as agreed to in the UOI No. 394/F., dated 06.04.2004 of Finance Department. The Administrative Department must ensure that funds are allocated to the appropriate disbursing authority in time and fund should be drawn only by observing the formalities for the purchases as and when payment is due on supply of equipment, medicines/ bedding, clothing etc. Prior concurrence of Finance

Department is not required for this. In case of lapse of fund it shall be the responsibility of the Administrative Departments.

(x) All other sanction of funds under Non-plan and State plan schemes should be made by the Administrative Departments with the concurrence of FA/AFA (in the absence of F.A) and approval of the Secretary of the Department, in suitable instalments (monthly, bi-monthly or quarterly, as it may suit the specific schemes/projects) not exceeding **Rs.700.00 lakh** at a time under Non Plan and **Rs.1500.00 lakh** at a time under Plan for which prior concurrence of the Finance Department would not be necessary. While sanctioning expenditure and communicating allotment, the stipulations made in F.D OM No. 10954/F dt.14.03.2001 (relating to austerity measures) read with FD OM No. 32861(45)/F dt.03.08.2004 and No. 55764/F dt.31.12.2004 should be scrupulously followed.

Release of fund under CP & CSP 10. Notwithstanding the limit of sanction indicated in para 11, the Administrative Departments are authorized to sanction funds in respect of Central Plan and Centrally Sponsored Plan Schemes to the extent of assistance received (irrespective of the amount) from Government of India; but in no case the sanction will exceed the limit authorized by the Legislature. They are also fully authorized to sanction funds towards matching state share under the Centrally Sponsored Plan Schemes commensurate with the quantum of central assistance received. Concurrence of Finance Department will not be required in these cases. However, in case, advance sanction of State matching share or central share pending receipt of central assistance is deemed absolutely necessary, the Administrative Department will have to obtain prior concurrence of the Finance Department in case of non-salary items only with full justification. The salary component of continuing schemes may be sanctioned up to end of December,2008 in anticipation of receipt of Central Assistance. **In cases where there is short fall in matching State share owing to inadequate provision, steps should be taken to utilize the existing provision first and thereafter seek augmentation at the supplementary stag so as to utilize the central assistance made available. Even in the absence of state matching share, the central assistance actually received may be utilized under the existing sanctioned schemes without concurrence of Finance Department but not under new schemes for which prior concurrence of Finance Department is necessary.**

Limit of sanction by Admn. Deptt. 11. Any sanction exceeding **Rs. 700.00 lakh** at a time under Non-Plan and **Rs.1500.00 lakh** at a time under State Plan, Central Plan or Centrally Sponsored Plan Schemes excluding salary components shall be made with the prior concurrence of Finance Department except

those mentioned in **para 10,13,14,15,16 & 17.** Administrative Departments shall indicate the UOR No. and date relating to concurrence of Finance Department in the sanction order. In case of sanction by the Administrative Department at their end, the number and date of the diary of the FA/Finance Section may be indicated. No bill exceeding **Rs. 700.00** lakhs under Non-Plan and **Rs. 1500.00 lakh** under Plan shall be entertained by Treasury/Special Treasury/Sub-Treasury Officers without the concurrence of Finance Department excepting those specified in **para 10,13,14,15,16 & 17. However releases under schemes reserved for post Budget scrutiny by P & C and Finance Department would require prior concurrence of P & C/Finance Department as the case may be irrespective of the amount involved.**

Achievement  
of financial &  
physical  
target

12. While furnishing proposals for sanction of expenditure to Finance Department, the Administrative Departments should indicate the financial outlay and physical programme content of the schemes, the physical targets fixed for the year and achievements during the previous year under the respective schemes in the enclosed proforma in **Annexure**. The Administrative Department should also make similar review while sanctioning funds at their level for work content of various schemes under Non-Plan and Plan and endorse a copy to Finance Department.

Release of  
fund by  
Admin. Deptt.  
without  
concurrence  
of Finance  
Deptt.

13. The restrictions in para 11 will not apply to sanction of funds for expenditure on account of Central Plan and Centrally Sponsored Plan Schemes (both State share and Central share) where adequate Central Assistance is available, 12<sup>th</sup> Finance Commission Grants, 12<sup>th</sup> Finance Commission recommended level of expenditure for maintenance of Roads & Buildings, Education and Health Sectors under Non Plan, Grant for Infrastructure Development of Universities under Non Plan, Relief, Modernisation of State Police Force, Modernisation of Prison Administration and other security related expenditure, RIDF, Rural Electrification works under Biju Joyti, Grant-in-aid (salary) for Aided Educational Institutions, and other tied up schemes of State Plan like Special ACA for KBK, Backward Region Grant Fund, Tribal Sub-Plan, National Programme for Adolescent Girls, National Social Assistance Programme, Accelerated Power Development Reform Programme, Jawaharlal Nehru National Urban Renewal Mission (JNNURM), National E-Governance Action Plan (NEGAP) Grants under 1<sup>st</sup> Proviso to Article 275(1) of the Constitution, Slum Development etc. ACA for EAPs One time ACA, Biju KBK, Gopabandhu Gamin Yojna (GGY), BKVY, Rashtruya Krishi Vikas Yojana, National Rural Health Mission, Jananidhi, Madhubabu Pension Scheme, SOAP, ODP, NOAP Supplementary Nutrition Programme, Nutrition for Adolescent Girls and Mid Day Meal Programme, National Family Benefit Scheme (State

Plan), Central Plan Schemes like ICDS, Balika Samridhi Yojana, National Nutrition Mission, World Bank Assisted ICDS-III Project and Swayam Sidha Yojana operated by Women and Child Development Department. Release of funds for schemes funded out of ACA for KBK, ACA for EAPs essential schemes Women & Child Development Department and the schemes under 12<sup>th</sup> Finance Commission Grants as well as recommended level of Non Plan Revenue expenditure will be further regulated by the provisions of para 14,15,16& 17 respectively.

ACA for  
KBK

**14. Budgetary provision made for different schemes in KBK districts out of ACA for KBK can be released by the Secretary of the concerned Department with concurrence of the FA/AFA(in the absence of F.A.) subject to the following stipulations:-**

- (i) The fund may be released in suitable instalments depending on the progress of work and utilization of funds allotted earlier for the programme.
- (ii) **Funds drawn from Treasury for utilization shall not remain idle for more than 15 days (except in case of L.C.).**
- (iii) The total release of fund shall be strictly limited to the budgetary allocation and any release beyond budgetary allocation will be constructed as misconduct and dereliction of duty on the part of the officers concerned enjoining liability for disciplinary action under the provision of OCS (CC&A) Rules, 1962 and under the FRBM Act, 2005.
- (iv) In case of utilization of fund by the Engineering Departments through Letter of Credit, specific requisition shall be made to Finance Department in the name cover of Sri R.N.Das, Under Secretary, Finance Department indicating on the top of the requisition letter "L.C. FOR KBK DISTRICTS" in bold letters. The L.C shall be released by Finance Department within 10 days from the date of receipt of the requisition and the L.C. so issued shall remain valid upto 90 days from the date of issue.
- (v) The requisition of LCs for other programmes should not be mixed up with the projects or release for KBK districts.
- (vi) While releasing funds, the Secretary of the Department must be satisfied that the fund released earlier has been utilized or likely to be utilized within a period not exceeding 15days (except in case of L.C.).
- (vii) In case the fund released remains idle for more than 15 days, the Secretary of the concerned Department will be personally responsible for such financial indiscipline and responsibility will be fixed on erring officers.
- (viii) Normal prescribed procedures for purchase /tender etc. should be followed by the Administrative Department/ Executing

Agency as per guidelines or/and Government orders issued from time to time.

Externally  
Aided  
Projects

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

- (a) The limit sanction of expenditure whether as loan or grant-in-aid to implementing agencies by the Administrative Department contemplated in para-11 shall not be applicable.
- (b) The Administrative Departments will release funds to the implementing agencies to the extent of reimbursement claims filed during the preceding month within the approved budgetary allocation for the scheme. Filing of reimbursement claims should be closely monitored. **Full amount indicated in the Loan /Credit Agreement of the Project, for withdrawal, should be drawn, through regular filing of reimbursement claims, failing which, the State Government would be required to pay commitment charges to the External Donor Agency.**
- (c) In case of the Externally Aided Projects of the Engineering Departments whose expenditure are regulated through Letter of Credit, then existing procedure will continue. However, the Controlling Officers should separately furnish requisition on monthly basis to Finance Department for authorization of Letter of Credit in respect of each EAP indicating the amount required, reimbursement claim submitted against previous authorization as well as ACA received.
- (d) In spite of the aforesaid mechanism for expeditious release of funds, **if there is delay in the pace of implementation of any Externally Aided Project, the matter will be seriously viewed** and necessary disciplinary action shall be initiated against the officers responsible for execution of the project, Money, however, should not be drawn and kept idle or parked in bank account.

Release of funds  
under SOAP, ODP  
and NOAP etc of  
W&CD Deptt. and  
different Schemes  
operated by  
ST&SC  
Development  
Deptt.

16. Release of funds under SOAP, ODP, NOAP schemes, Madhubabu Pension Scheme, Supplementary Nutrition Programme, Nutrition for Adolescent Girls and Mid Day Meal Programme, National Family Benefit Scheme (State Plan), Central Plan Schemes – ICDS, Balika Samridhi Yojana, National Nutrition Mission, World Bank Assisted ICDS-III Project and Swayam Sidha Yojana operated by Women and Child Development Department and scholarships for ST/SC/OBC etc. by ST & SC Development Department and S & ME



Department will be made as per the following guidelines without referring such cases to Finance Department.

- e) Funds may be released in suitable instalments (monthly/bi-monthly/quarterly) as may be decided by the Administrative Department.
- f) While releasing funds, the Administrative Department should ensure that funds released earlier has been utilized in full and necessary utilization certificates have been obtained and sent to proper quarters.
- g) The total release of funds shall be strictly limited to the budgetary allocation taking into account actual number of beneficiaries existing.

12<sup>TH</sup> Finance  
Commission  
Grants &  
recommended  
level of  
expenditure

17. Expenditure under 12<sup>th</sup> Finance Commission recommended grants for Heritage Conservation, Panchayatiraj Institutions, Urban Local Bodies, Consolidation & Strengthening work in the Chilka Lake, Development of Comprehensive Sewerage System in the Capital City of Bhubaneswar, Health, Education & Maintenance of Roads, Buildings, Forests as well as recommended level of Non Plan Revenue Expenditure for Health & Education and maintenance of Roads, Buildings & Forests **is to be regulated by the Administrative Department in consultation with FA/AFA of the Department on the basis of the recommendations of the High Level Monitoring Committee (HLMC) observing the prescribed procedure. While releasing funds, the Administrative Department must ensure that funds released in previous year has been utilized or likely to be utilized within a period of 3 months calculated from the date of fresh sanction. However, grants for Urban Local Bodies and Panchayatiraj Institutions should be released within 15 Days of its receipt from Government of India failing which the State Government will have to pay interest.** Emphasis should also be laid on prompt submission of Utilization Certificate to Government of India in the prescribed format for obtaining the subsequent instalments of the grants. Except for requisition of Letter of Credit, no reference should be made to Finance Department for sanction of expenditure/release of funds under the above schemes. However, no liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

Payment of  
Advance to  
Ordnance  
Factories

18. Payment of advance to ordnance factories, which are units of Government of India, towards procurement of arms and ammunitions under the scheme of Modernization of Police may not be referred to Finance Department. The Administrative Department shall take such

decisions keeping in view the delivery of the arms/ammunition in the respect of past advances.

Allotment  
for Salary

19.1 To avoid excess drawal, allotment for salary should be watched at the level of Administrative Departments/Controlling Officers/DDOs and Treasuries. Salary allotment should be released at a time under Non-Plan and State Plan. In case of continuing Central Plan and Centrally Sponsored Plan schemes, salary allotment can be issued for 9 months at a time in anticipation of receipt of Central Assistance till December, 2008 and last quarter release shall be subject to receipt of funds from Government of India and allotment under Non-Salary shall be regulated depending on the release of Central Assistance. The current salary should be paid first and arrear salary would be paid if it can be accommodated within the existing budget provision. But in case of retired employees/deceased employees the arrear should be cleared at the first instance on priority basis.

19.2 Concurrence of Finance Department will not be necessary for payment of arrear salary of Government servants subject to availability of budget provision. Previous circulars of Finance Department on drawal of arrear salary stand modified to this extent. The head of office shall however authenticate such claims on being satisfied about the accuracy and entitlement in terms of existing rules/orders in force and will be squarely responsible for its veracity. While clearing the arrear salary, priority should be given to court cases and for those who have retired or died or likely to retire by 31.3.2010.

20. Release of funds from Civil Deposit would be regulated in terms of Finance Department circular No.WM-16/2008-20519(225)/F Dt.15.04.2008.

Unauthorized  
parking of  
Govt. money

21. Provisions under SR 242 of Orissa Treasury Code, Vol. I stipulate that money should not be drawn from the Treasury unless it is required for immediate disbursement. It is, however, observed that some of the DDOs/Controlling Officers are drawing funds from the Treasury/PL Account/Civil Deposit and depositing in various Banks or keeping funds un-utilized in form of cash, Bank Draft, DCR etc. This sort of drawal and retention of money outside the State Government Account is in clear violation of the said provisions of OTC Vol.I. This affects the ways and means position of the State Government. Any withdrawal of funds by the DDOs and parking them outside the Government account shall be seriously viewed. The Administrative Department may issue instructions to all the DDOs accordingly and ensure that no Government money is kept outside the Government account by any DDO under their

administrative control. **If in future, such un-authorized parking of money is noticed, the concerned DDO shall be personally liable for recovery from his personal entitlements including his retirement benefits and he shall be liable for disciplinary action under Rule-15 of the OCS (CC & A) Rules, 1962.** Un-spent balance of funds drawn out of the budget provision for the year 2008-09 should be deposited in Government Account within 31.03.2009, such un-spent balances should, on no account be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.

Monthly  
Reconciliation  
of Accounts by  
COs with A.G  
(A&E), Orissa

22.1 The Controlling Officers are to reconcile their expenditure with the Accountant General (A&E), Orissa as required under Rule-319 of O.G.F.R. Volume-I as per verification schedule fixed by Finance Department. The Controlling Officer-wise expenditure statement furnished by A.G. (A&E), Orissa should from the basis of reconciliation.

22.2 The Treasury/Sub-Treasury Officers or the DTI(O), as the case may be, are to furnish printed as well as soft copy of monthly expenditure statement of each DDO to the respective Controlling Officers, on requisition, indicating the TV Nos to facilitate identification of misclassified expenditure, if any, and their booking under proper Head of account and Sector/scheme like Non Plan/ State Plan/ C.P./ C.S.P. On receipt of the Demand for Grant-wise expenditure from the A.G.(A&E), Orissa, the F.A./A.F.A. of the Department should cause a review of the same by the Secretary of the Administrative Department along with the result of reconciliation every quarter and submit to Finance Department a certificate stating that accounts of the previous quarter have been reconciled with the A.G.(A&E), Orissa by the Controlling Officers under their administrative control.

Timely  
submission of  
Accounts by  
Engineering  
and Forest  
Divisions and  
the Treasuries

22.3 Besides this, the Engineering Department & Forest Department must ensure submission of monthly Accounts to the Accountant General (A&E), Orissa by the 10<sup>th</sup> of the succeeding month. In case of delay, the monthly salary bills of the defaulting Divisions shall not be entertained by the Treasuries/Spl. Treasuries/Sub-Treasuries. The Treasuries are also to submit the monthly accounts by 8<sup>th</sup> of the next month, failing which responsibility will be fixed and appropriate action will be taken.

Timely  
submission of  
D.C. Bills in  
respect of  
Funds drawn in  
A.C. Bills

22.4 The Treasuries/Spl. Treasuries/ Sub-Treasuries are to keep watch over timely submission of D.C. Bills against funds drawn in A.C. Bills. In case of default in submission of D.C. Bills for funds drawn in A.C. Bills, after 30 days from the date of drawal, no other bill of the

defaulting D.D.Os should be entertained till receipt of any proof regarding submission of D.C. Bill.

Monthly  
review of  
Receipts,  
Expenditure,  
Audit  
compliance,  
utilization of  
Central  
assistance etc.  
by the  
Secretaries.

23. **The Secretary of each Administrative Department may review progress of monthly expenditure under Non Plan & Plan, collection of revenue receipts, utilization of Central Assistance, completion of projects included under Zero Based Investment Review, reconciliation of Accounts with Accountant General (A&E). Orissa, submission of D.C. Bills** and submit a report in this regard indicating the constraints and remedial measures taken/required to enhance collection of revenue and facilitate even pacing of expenditure, by 15<sup>th</sup> of the succeeding month with copies to Finance Department and Planning & Coordination Department. Monthly review shall also cover collection of arrear revenues and follow up action on Audit compliance together with the observations made in the report of C & A.G.

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

**Yours faithfully,**

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

**Annexure**

**Statement showing Physical/ Financial progress under different Non-Plan/ State Plan/ Central Plan/Centrally Sponsored Plan Schemes during the year 2008-09 of \_\_\_\_\_ Department.**

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

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

**FINANCE DEPARTMENT**

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**No.22240 (225)/F., Dt.25.04.08  
WF-II-5/2008**

**From**

**Shri R.N.Senapati, IAS,  
Principal Secretary to Govt.**

**To**

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

***Sub : Reconciliation and payment of outstanding dues of CESU,  
WESCO, NESCO & SOUTHCO by Government Offices within  
30<sup>th</sup> June, 2008.***

Sir,

I am directed to say that Orissa Electricity Regulatory Commission in their letter No.751 dt.09.04.2008 have impressed upon the State Government for ensuring timely payment of energy bills by Government Departments through a strictly enforced Time Table.

In Finance Department Circular No.37889(230/F dt.17.09.07 all Departments were directed to project their full requirements for provision of Funds in the B.E. 2008-09 towards payment of electricity charges. Finance Department during the pre-Budget scrutiny also ensured full allocation for payment of electricity dues on the basis of requisitions given by various Departments. In view of this, there should be no room for complaint regarding inadequate Budget provision for payment of electricity dues. There is a provision of Rs.93.52 crore in the Budget Estimate for 2008-09 for payment of electricity dues by various Government Offices.

In the Circular issued by this Department (vide No.20591(225)/F., dt.15.04.08) on Regulation of Expenditure out of the Annual Budget for the year 2008-09 it has been stipulated in para 4 (vi) that Statutory dues viz. Sales Tax (VAT & CST), Municipal Tax, compensation for land acquisition etc. as well as Electricity dues and Rents, Rates and Taxes etc. should be cleared on the basis of provision made in the Budget as and when due after due verification and scrutiny. If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO. Current municipal taxes, electricity

and telephone charges including undisputed arrears should be paid in time out of the existing budget provision and rebate where-ever available should be availed.

Keeping in view the provision of funds in the B.E. for 2008-09 and the suggestion of the OERC, the following Time Table is prescribed for reconciliation and full payment of the arrear electricity dues of Government offices under all Departments of Government.

- 1) The Administrative Departments/Controlling Offices are to provide funds to the Drawing & Disbursing Officers/Heads of Offices in the month of April, 2008 after ascertaining their requirement for payment of arrear and current electricity dues.
- 2) The concerned Heads of Offices/DDOs will reconcile their outstanding electricity dues with the Divisional Officers of CESU, NESCO, WESCO & SOUTHCO and ensure clearance of un-disputed arrear electricity dues by 31<sup>st</sup> May, 2008 and **furnish a certificate signed by the D.D.O. alongwith the salary bill for the month of June, 2008 that their arrear outstanding electricity bills upto 30<sup>th</sup> April, 2008 have been settled failing which the salary bill in respect of their establishments for the month of June, 2008 shall not be entertained in the Treasuries.**
- 3) In respect of institutions and organizations where there are big residential colonies adjoining the main office building, such as Irrigation colonies attached to multi-purpose projects, residential colonies, hostels attached to educational institutions and medical colleges etc. separate bills for consumption made by persons residing in such colonies are to be issued by the DISTCOs after segregation of the supply of electricity between Government buildings and individual houses/hostels. Government are not liable to pay for electricity consumption by the residents of such colonies/hostels.
- 4) Bill on account of contract demands are to be immediately reviewed to ensure that they are in line with actual consumption. New contracts, if necessary, have to be executed with the Distribution Companies.
- 5) All Heads of Offices/D.D.Os under the Administrative Departments are also to ensure that bills are raised as per meter reading and all the establishments have accurate working meters and the electricity consumption is as per the

norms prescribed in Finance Department letter No.WF-II-60/2002(pt.)/1182(45)/F dt.07.01.2003.

- 6) In case any Head of Office/D.D.O. face any difficulty in reconciliation of the outstanding dues with the Divisional Officers of the DISTCOs, the matter should be reported to Energy Department/Ombudsman of the concerned DISTCO/OERC.
- 7) No opportunity should be given to the DISTCOs to disconnect the line after 30<sup>th</sup> June, 2008, and all-out efforts should be made to clear outstanding dues on priority.

These instructions may kindly be brought to the notice of the Sub-ordinate Offices under your control.

Yours faithfully,

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



**FINANCE DEPARTMENT**

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**No. 22245 (4) /F., Dt.25.04.08**  
**WF-II-5/2008**

**From**

**Shri R.N.Senapati, IAS,**  
**Principal Secretary to Govt.**

**To**

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

***Sub : Reconciliation and payment of outstanding dues of CESU, WESCO, NESCO & SOUTHCO Urban Local Bodies, Panchayati Raj Institutions, Public Sector Undertakings and Co-operatives within 30<sup>th</sup> June, 2008.***

Sir,

I am directed to say that Orissa Electricity Regulatory Commission in their letter No.751 dt.09.04.2008 have impressed upon the State Government for ensuring timely payment of energy bills by Urban Local Bodies, Panchayati Raj Institutions, Public Sector Undertakings and Co-operatives through a strictly enforced Time Table.

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

The H&UD Department may issue necessary instruction to the Urban Local Bodies and Panchayati Raj Department to all the Panchayati Raj Institutions to reconcile and to clear all the outstanding electricity dues before 30.06.2008 at the latest. While releasing funds to the Local Bodies, H&UD Department and Panchayati Raj Department may earmark a certain amount towards electricity dues and before release of the subsequent installment, the concerned Local Bodies should furnish a certificate that the electricity dues are being paid regularly and there is no default on their part in payment of electricity dues including the past arrear. In the absence of such a certificate the next installment due may not be released by the Administrative Department/Controlling Officers.

2. In case of Public Sector Undertakings and Cooperatives, appropriate instruction may be issued by P.E. Department and Cooperation Department to ensure that the arrears of electricity dues and current electricity dues are paid by the PSUs and Cooperatives in time.

3. No opportunity should be given to the DISTCOs to disconnect the line after 30.06.2008, and all-out efforts should be made to clear outstanding dues on priority.

Yours faithfully,

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

**FINANCE DEPARTMENT**

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**Office Memorandum****No.Bt-I-23/07-28170/F., Dt.02.06.2008**

Sub : Rationalisation of restrictions imposed on air travel by officials of State Government/ PSUs within India.

Several restrictions have been imposed on air travel by officials of State Government and of PSUs/Co-operatives/Autonomous Bodies etc. for official visit vide Finance Department Office Memorandum No.10954/F dt.14.03.2001 read with Finance Department Office Memorandum No.52010/F dt.08.12.2003 and No.50427/F dt.11.12.2006. One of the restrictions was that prior approval of Government will be required for official air journey inside the country for more than six times in a calendar year performed by the Chairman/Members of Orissa Public Service Commission, State Election Commission, Staff Selection Commission, Orissa Electricity Regulatory Commission, State Human Rights Commission.

In the meantime, proposals have been received to relax the aforesaid restriction since they are required to perform frequent official journeys inside the country for which it may not be possible at times to obtain prior permission of Government.

Taking into account the above difficulties and in order to remove hardship, the Government have been pleased to order that Para-3(iii) of Finance Department Office Memorandum No.50427/F dt.11.12.2006 shall be substituted as under :-

“Air journey in the exigency of public service and urgent official work inside the country upto twelve 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 Commission upto twelve times in a calendar year. For the rest of air journeys exceeding twelve times in a year inside the country and for air journey outside the country, prior permission of Government would be required”.

By Order of the Governor

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

## FINANCE DEPARTMENT

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### NOTIFICATION

Bhubaneswar, the 10th September, 2008

**No. BT-VI (SFC)-1/2007- 41424/F.**, In pursuance of article 243-I of the Constitution of India read with sections 3 and 8 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993) the Governor of Orissa do hereby constitute a Finance Commission consisting of Prof. Sudhakar Panda, Former Professor, Applied Economics, Utkal University as the Chairman and the following other members, namely:—

- |  |                     |
|--|---------------------|
| 1 Shri Swapneswar Baya, IAS (Retired)<br>Plot No. S-28, Maitree Vihar, Phase-II,<br>Chandrasekharapur, Bhubaneswar | .. Member           |
| 2 Shri Bijaya Kumar Mohanty,<br>At/P.O.: -Bhatpura, Via:- Jamankira,<br>Dist:-Sambalpur                            | .. Member           |
| 3 Shri Durga Prasad Dash, IAS<br>Special Secretary to Government,<br>Finance Department.                           | .. Member-Secretary |

**2.** The Chairman and other Members of the Commission including Member- Secretary shall hold office from the date on which they, respectively, assume office up to 31st December, 2008.

**3.** The Chairman and the other Members (except the Member-Secretary) shall render part time service to the Commission. The Member-Secretary shall render whole time service to the Commission in addition to his own duty.

**4.** The Commission shall make recommendations relating to the following matters:—

(i) The Principles which should govern –

- (a) the distribution between State and Panchayati Raj Institutions and the Municipalities of the net proceeds of taxes, duties, tolls and fees leviable by the State which may be divided amongst them under Part-IX and Part-IXA of the Constitution and the allocation between the Panchayats at all levels and the Municipalities of their respective shares of such proceeds;

- (b) the determination of taxes, duties, tolls and fees which may be assigned to, or appropriated by Grama Panchayats, Panchayat Samities and Zilla Parishads or, as the case may be, Municipalities; and
    - (c) the Grants-in-aid to the Grama Panchayats, Panchayat Samities, Zilla Parishads or, as the case may be, Municipalities from the Consolidated Fund of the State;
  - (ii) the measures needed to improve the financial position of the Grama Panchayats, Panchayat Samities, Zilla Parishads and Municipalities;
  - (iii) any other matters, which the Governor may refer to the Commission in the interest of sound finance of Grama Panchayats, Panchayat Samities, Zilla Parishads and Municipalities.
- 5.** In making its recommendations, the Commission shall have regard, among other considerations, to –
- (a) the revenue proceeds of the State Government and the demands thereon, on account of expenditure on Civil Administration, Police and Judicial Administration, Education, Maintenance of Capital assets, Social Welfare, Debt Servicing and other committed expenditures and liabilities;
  - (b) the functions and liabilities of Panchayati Raj Institutions and Municipalities in respect of discharging and implementing the schemes entrusted to them under articles 243G and 243W of the Constitution;
  - (c) the revenue resources of Panchayati Raj Institutions and Municipalities at all levels of five years, commencing from 1st April, 2010 on the basis of levels of taxation reached in 2006-07, target set for additional resource mobilization and potential for mobilizing additional resources;
  - (d) the scope for better fiscal management consistent with the need for speed, efficiency and cost effectiveness of delivery of services; and
  - (e) the need for providing adequate incentive for better resource mobilization as well as closely linking expenditure and revenue raising decisions.
- 6.** The report of the Commission shall contain specific chapters, narrating –
- (i) the approach adopted by it;
  - (ii) an analysis of the resources of the State Government; and

- (iii) an analysis of the resources of Panchayats at each level and also Municipalities at each level,
- (iv) an estimation and analysis of the finances of the State Government as well as the Panchayati Raj Institutions and Municipalities at the pre and post transfer stages along with a quantification of the revenues that could be generated additionally by the Panchayati Raj Institutions and Municipalities by adopting the measures recommended therein.

7. For the purpose of assessment of supplementing the resources of the Panchayats and Municipalities by the Central Finance Commission, the Commission shall –

- (i) follow a normative approach in the assessment of revenues and expenditure rather than make forecasts based on historical trends;
- (ii) take into account *per capita* norms for revenue generation, the data relating to the tax bases and avenues for raising non-tax income by the Municipalities and the Panchayats, assuming reasonable buoyancies and the scope for additional resource mobilization; and
- (iii) take into account *per capita* expenditure norms on the basis of the average expenditure incurred by some of the best performing Municipalities and Panchayats in the provision of core services.

8. The Commission shall also review the implementation of the recommendations of the Second State Finance Commission.

9. On the matters aforesaid, the Commission shall make its report by 31st December, 2008 covering a period of five years commencing from 1st day of April, 2010.

10. The Commission shall indicate the basis on which it has arrived at its findings.

By Order of the Governor

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

**LAW DEPARTMENT****NOTIFICATION**

The 4<sup>th</sup> October, 2008

No. 12247/I-Legis.—The following Ordinance promulgated by the Governor of Orissa on the 26<sup>th</sup> September, 2008 hereby published for general information.

ORISSA ORDINANCE NO. 1 OF 2008

**THE ORISSA CONTINGENCY FUND (AMENDMENT)  
ORDINANCE, 2008  
AN  
ORDINANCE**

FURTHER TO AMEND THE ORISSA CONTINGENCY FUND ACT, 1967

Whereas the Legislature of the State of Orissa is not in session;

And whereas the Governor of Orissa is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Orissa Contingency Fund Act, 1967 in the manner hereinafter appearing;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Orissa is pleased to make and promulgate the following Ordinance in the Fifty-ninth Year of the Republic of India :-

Short title and  
commencement

**1. (1)** This Ordinance may be called the Orissa contingency Fund (Amendment) Ordinance, 2008.

Amendment of  
Section 2.

**(2)** It shall come into force at once.

**2.** In sub-section (1) of section 2 of the Orissa Contingency Fund Act, 1967, for the words “one hundred fifty crores of rupees”, the words “four hundred crores of rupees” shall be substituted.

Orissa Act  
18 of 1967.

MURLIDHAR CHANDRAKANT BHANDARE  
GOVERNOR OF ORISSA

Dated the 26<sup>th</sup> September, 2008

Sd/- B. K. NAYAK  
***Principal Secretary to Government***

**FINANCE DEPARTMENT****NOTIFICATION**

The 11th November 2008

No.49705-BT-VI(SFC)-1/2007(Part)/F.— In exercise of the powers conferred by section 11 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the State Government do hereby determine the following fees, honorarium and allowances payable to the Chairman, members and Member-Secretary of the third State Finance Commission, namely:—

**1. Honorarium**

- (a) The Chairman shall be paid a consolidated honorarium of rupees fifteen thousand per month.
- (b) The members other than Member-Secretary shall be paid a consolidated honorarium of rupees twelve thousand per month.
- (c) The Chairman and members other than Member-Secretary shall be paid sitting allowances of rupees three hundred per day on which the meeting takes place on the prior notice issued by the Member-Secretary.
- (d) The Member-Secretary shall be paid the pay, allowances and other service benefits as applicable to his grade under the relevant rules and a special pay per month as per the present rate.

**2. Travelling Allowance**

- (a) The Chairman and the members shall be paid a Travelling allowance and Daily allowance as admissible to the Officers of Commissioner rank in the IAS while touring on duty on official business.
- (b) The Member-Secretary shall be paid a Traveling allowance and Daily allowance as admissible to him as per his grade while touring on duty in connection with official business.
- (c) The Chairman, members and Member-Secretary shall be entitled to travel by Air and Class-II Tier A.C. in train while touring on duty in connection with official business, for which no prior permission from Government shall be required.

By Order of the Governor

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



**TOP PRIORITY****Time Limit****FINANCE DEPARTMENT**

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**Memo No. 53219(255) /F., dated 08.12.08**  
**Bt- I –18 / 2008**

To

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

**Sub :- *Admissibility of expenditure relating to the provisions made in the Supplementary Statement of Expenditure for the year 2008-09 and Expeditious action to utilize the fund in time etc.***

The undersigned is directed to say that the Demands contained in the Supplementary Statement of Expenditure 2008-09 have been approved by the Legislature and the Appropriation Bill has been enacted. Expenditure in terms of the provision in the Supplementary Statement of Expenditure is now admissible and can be incurred observing all formalities and subject to the restrictions and stipulations contained in FD letter No. 20591(237)/F., Dt.15.04.2008 (Regulation of expenditure out of the Budget for the year 2008-09), No.43387 (230)/F., dt.21.09.2008 (Revised Estimate for 2007-08 and Budget Estimate for 2008-09) .

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

- (i) Advance taken from O.C.F shall be recouped by **19.12.2008** and compliance be reported to F.D by **21.12.2008**.
- (ii) The total allotment including supplementary provision should be communicated by **31.12.2008** or at the latest by **28.02.2009** in case of re-appropriation or additional allotment.
- (iii) The process of issue of sanction orders for release of funds as well as surrender of budgetary provisions should be completed by **28.02.2009**.
- (iv) In order to avoid last minute rush, it is hereby indicated that the last date for submission of bills to the Treasuries for the financial year 2008-09 will be **10th March, 2009** for claims under other contingencies, machinery, equipment, vehicle,

share capital, subsidy loans and **16th March, 2009** for other claims.

- (v) Budgetary funds will, in no case, be transferred to Civil Deposit.
- (vi) Wherever supplementary schedules have been admitted with the stipulations like subject to post budget scrutiny, release of central assistance, prior clearance of P & C Department, Finance Department etc., those have to be complied with before release of additional provision made in the Supplementary Statement of Expenditure.
- (vii) Top priority shall however be given to expedite expenditure in respect; of :-
  - Funds provided for Completion of Projects
  - Central Share and State Share of CSP
  - Central Grant under Central Plan
  - Outlays provided for RIDF/AIBP/EAP/JNNURM/Rural Health Mission/NREGC etc.

### **3. Time schedule for allotment, verification, compliance to the report of C & A.G. etc.**

- (i) It is seen that despite repeated instructions issued by FD from time to time, Administrative Departments are not issuing re-appropriation orders in respect of supplementary provision taken by locating savings within their demand which creates a lot of difficulties for matching the expenditure against the actual budget provision and the final grant. The Administrative Departments are, therefore, instructed to adhere to the datelines regarding re-appropriation/surrender of funds indicated in the preceding paragraph. In case of default, the Controlling Officers of the concerned Departments shall be liable for excess expenditure, wrong booking of expenditure, non-surrender of savings taken etc. and there is every possibility that such adverse comments may find place in the report of C & AG.
- (ii) DDO wise allotments made by the Controlling Officers have to be supplied in soft copies to the Director of Treasuries and Inspection, Orissa, Bhubaneswar for feeding into the Central Server located in his Office and **in the absence of such data being fed into the Central Server,** under the Online System of Transaction in the Treasuries, the bills cannot be entertained in the system. Therefore, special

care must be taken by all Controlling Officers to supply the soft copies of Budgetary Allotment in all cases to the Director of Treasuries and Inspection, Orissa, Bhubaneswar in order to allow the transaction under the Online System of Treasury transaction. **The concerned Controlling Officer would be responsible for any dislocation arising out of their failure in submission of the Budgetary Allotment Data in soft copies to Director of Treasuries and Inspection Orissa, Bhubaneswar**

- (iii) All Administrative Departments are requested to adhere to the following time schedule for verification and reconciliation of Departmental Receipt and

Expenditure figures for 2008-09 with those of A.G (A&E), Orissa, communicated in Finance Department letter No. 36688 (225)/F., dt. 02.08.2008.

Month / Quarter	The date fixed for verification
April-June, 2008	31.8.2008
July, 2008	30.9.2008
August, 2008	31.10.2008
September, 2008	30.11.2008
October, 2008	31.12.2008
November, 2008	31.1.2009
December, 2008	28.2.2009
January, 2009	31.3.2009
February, 2009	20.4.2009
March, 2009	05.06.2009

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

**Sd/-S.K.Mishra**  
**SPECIAL SECRETARY TO GOVT.**

**FINANCE DEPARTMENT****NOTIFICATION****The 23rd December 2008**

No. 55076—BT-VI (SFC)-1/2007(Pt.)-F.—In exercise of the powers conferred by Section 11 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the State Government do hereby direct that the following amendments shall be made in the notification of the Government of Orissa in Finance Department No. 49705-F., dated the 11<sup>th</sup> November 2008, namely :—

**AMENDMENT**

In the said notification, in para 1, under the heading Honorarium, for the words “fifteen” and “twelve” appearing in clauses (a) and (b) respectively, the words “twenty” and “seventeen” shall be substituted.

NOTE—This amendment shall be given effect from the date(s) of joining of the Chairman and members of the Commission respectively.

By Order of the Governor

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

**FINANCE DEPARTMENT**

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**No.56171 (45)/F., Dated, Bhubaneswar, the 31<sup>st</sup> December, 2008**  
**Bt-V-25/07**

From

Shri B.C.Mohapatra, IAS,  
 Additional Secretary to Government.

To

Principal Secretary/  
Commissioner-cum-Secretary to Govt., All Department.  
EIC-cum-Secretary to Govt. Works Department  
Special Secretary to Govt. P & C Department  
 Special Secretary to Govt. G.A. Department

Sub : Creation and filling up of contractual posts in different Departments of Government.

Sir,

I am directed to say that Finance Department have permitted for creation and filling up of many contractual posts in Administrative Departments and Sub-ordinate Offices under their control during the period from 2000-01 to 01.12.2008. Besides, in a meeting taken by Chief Secretary on 24.09.2007 & 26.09.2007 and subsequent series of meetings during May, 2008, 35,808 and 9200 number of base level posts respectively have been permitted to be filled up in different Departments of Govt. including Sub-ordinate Offices.

2. It has come to the notice of Finance Department that after obtaining concurrence of FD for creation and filling up of the posts, including existing vacant posts, some Departments have not taken adequate steps for filling up of the same. These posts were allowed to be created and filled up as it was considered essential for carrying on developmental activities and normal functioning of the Government.

3. It is now felt necessary to assess the expenditure being incurred by the State Govt. per annum on account of contractual salary/remuneration of the posts so created and filled up by different Departments, including the Sub-ordinate Offices.

4. It is, therefore, requested that information on creation and filling up of contractual posts with monthly salary/remuneration being disbursed to the contractual appointees may be submitted by all Departments of Govt. to FD in the enclosed proforma by 15.01.2009. Such information shall include data relating to Sub-ordinate Offices to enable Finance Department to assess the expenditure liability of the contractual posts.

Yours faithfully,

**Sd/- B.C.Mohapatra**  
**Additional Secretary to Government**

**LAW DEPARTMENT**  
**NOTIFICATION**  
The 3rd January, 2009

No. 182/I-Legis.46/08—The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 2nd January, 2009 is hereby published for general information.

ORISSA ACT 1 OF 2009

**THE ORISSA CONTINGENCY FUND (AMENDMENT) ACT, 2008**

AN ACT FURTHER TO AMEND THE ORISSA CONTINGENCY  
FUND ACT, 1967

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

Short title  
and  
commencement.

**1. (1)** This Act may be called the Orissa Contingency Fund (Amendment) Act, 2008.

**(2)** It shall be deemed to have come into force on the 4<sup>th</sup> day of October, 2008.

Amendment  
of section 2.

**2.** In sub-section (1) of section 2 of the Orissa Contingency Fund Act, 1967, for the words “one hundred fifty crores of rupees”, the words “four hundred crores of rupees” shall be substituted.

Orissa  
Act  
18 of  
1967.

Repeal.

**3.** The Orissa Contingency Fund (Amendment) Ordinance, 2008 is hereby repealed.

Orissa  
Ordinance  
No. 1 of  
2008.

By Order of the Governor

**Sd/- B. K. NAYAK**  
**Principal Secretary to Government**

**Top Priority**  
**Deadline cases**

**FINANCE DEPARTMENT**

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No. 2857(225) /F.,  
WM-15/2008

Dt.14.01.09

From

Shri R.N Senapati, IAS  
Principal Secretary to Government

To

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

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

**Ref: Finance Department Circular No.20591(225)/F, dt.15.04.2008 & 53219(225)/F, dt.08.12.2008.**

**Sir,**

I am directed to say that Finance Department have issued instructions to avoid rush of expenditure towards the fag end of the financial year in the circulars under reference and fixed the following deadlines for issue of allotment, surrender of budgeted provision and drawal of funds.

**i) Issue of allotment – By 31.12.2008**

In para 7 of Finance Department Circular No 20591(225)/F, dt.15.04.2008 it was indicated **that total allotment including Supplementary provision should be communicated by 31.12.2008 or at the latest by 31.01.2009 in case of re-appropriation or additional allotment.** Further it was indicated in para 2(ii) of Finance Department Circular No.53219(225)/F., dt.08.12.2008 that **the total Budgetary allotment including Supplementary Provision for 2008-09 shall have to be communicated by all Controlling Officers to the concerned D.D.Os by 31.12.2008 and in case of funds augmented through re-appropriation or on account of late receipt of Central Assistance the allotment would be accepted in Treasuries latest by 28.2.2009.**

**The detailed DDO wise Budget allotments should also be supplied by the Controlling Officers in soft copies within the deadlines indicated above to the Director of Treasuries &**

**Inspection, Orissa, Bhubaneswar for being fed into the Central server.** Budgetary allotments issued after the stipulated deadline shall not be acted upon by the Treasury Officers except under special circumstances.

ii) **Surrender of provision – By 28<sup>th</sup> February, 2009**

It was indicated in para 7 of Finance Department Circular No.20591(225)/F., dt.15.04.2008 and para 2(iii) of Finance Department Circular No.53219(225)/F, dt.08.12.2008 that surrender or Budgetary provision should be completed by 28<sup>th</sup> February, 2009. These deadline are to be followed strictly.

iii) **Last date for submission of bill in Treasury – 10<sup>th</sup> March/16<sup>th</sup> March,2009.**

It was indicated in para 7 of the Finance Department Circular No. 20591(225)/F., dt.15.04.2008 and para 2 (iv) of Finance Department Circular No.53219 (225)/F., dt.08.12.2008 that last date for submission of bills to the Treasuries in the financial year 2008-09 would be 10<sup>th</sup> March, 2009 for claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 16<sup>th</sup> March, 2009 for other claims.

2. Rush of expenditure in the month of March defeats the objects of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. In order to check this unhealthy practice it has been decided to ensure **completion of all formalities for sanction and release of funds latest by 28.02.2009** so as to avoid last minute rush and ensure utilization of public funds in a planned and efficient manner.

3. Under the Orissa Treasury Management System (OTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & inspection, Orissa, Bhubaneswar and the transactions are controlled by the System itself. The OTMS does not provide for any backlog processing of transactions at any stage. As such exactly **after 12.00 Midnight 31<sup>st</sup> March 2009, which is technically the end of the current financial year 2008-09, the system would automatically disable all the allotments for 2008-09 across the State as a whole for the financial year 2008-09** and it would not be possible at all to carry out any transaction, relating to the budget of 2008-09 after that time, which is to be accounted for in the financial year 2008-09.

4. It is, therefore, impressed upon all Administrative Departments that **the following formalities for sanction/release/drawal of funds should be completed by the deadlines mentioned below so that budgeted**



expenditure can be processed for drawal by the OTMS within the timeline indicated above.

- i) Sanction orders for release of funds are to be issued by the respective Administrative Department by 28.02.2009 at the latest. Special care should be taken to ensure that the sanction orders are received by the concerned Controlling Officers and the DDOs in time so that they would be able to complete the formalities like sanction of expenditure for a particular purpose, wherever necessary and submit the bill for drawal in the Treasury/Sub-Treasury within the stipulated deadline.
- ii) **Finance Department will not accept any proposal for sanction of funds and release from Civil Deposit after 28<sup>th</sup> February, 2009.**
- iii) Requisition for Letter of Credit in respect of the Controlling Officers of the Engineering Departments should be furnished to Finance Department by the respective Administrative Departments **within 16<sup>th</sup> February, 2009** indicating the requirement of funds for **February, 2009 & March, 2009.** No request for issue of Letter of Credit will be accepted in Finance Department after 16.02.2009, except in very exceptional cases for which the concerned Departments are to furnish convincing reasons.
- iv) The Controlling Officers are to monitor proper utilization of funds released for maintenance and repair of the Roads, Buildings, PH works, Water Supply etc. by preparing a database of the work done and submit Utilization Certificate along with User's certification in terms of instructions contained in Finance Department Circular No.45495(4) dt.26.90.2005.
- v) **Re appropriation of funds, wherever necessary, should be completed by 28.02.2009 as the last date for issue of allotment in respect of original Supplementary Provision as well as provision of Funds augmented through re-appropriation is now extended to 28.02.2009. Treasuries will not accept any allotment after 28.02.2009.** The detailed DDO wise Budget allotments should also be supplied by the Controlling officers in soft copies within the deadlines indicated above to the Director of Treasuries & Inspection, Orissa, Bhubaneswar for being fed into the Central server. Budgetary allotments issued after the deadline stipulated above shall not be acted upon by the Treasury Officers except under special circumstances. The concerned Controlling Officers shall be held responsible for any dislocation in Government transactions and lapse of budgeted funds arising out

of non-receipt of such data in soft copies by the Director of Treasuries and Inspection, Orissa by **28.02.2009**

- vi) Re-appropriation of funds from among the units Pay, DP.DA and HRA may be made at the level of the Administrative Departments without reference to Finance Department for facilitating drawal of revised salary (Current salary for the months of December, 2008 to February, 2009 and 40% of the arrears) under ORSP Rules, 2008 within the current financial year.
- vii) Pay and Grade Pay in the Revised Scale of Pay, 2008 should be met from the provision under the unit of appropriation "Pay"
- viii) Surrender of unutilized budgetary provisions should be made by **28.2.2009**.
- ix) **The last date for submission of bills requiring payment in cash or by transfer credit in respect of claims under Other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan is fixed to 9<sup>th</sup> March, 2009 and 16<sup>th</sup> March, 2009 is the last date for submission of bills relating to other claims involving payment in cash or by transfer credit.**
- x) **The Administrative Department and the Controlling Officers should scrupulously adhere to the following expenditure targets :-**
  - Non Plan Revenue Expenditure as stipulated by the 12<sup>th</sup> Finance Commission including the Grants for maintenance of Roads & Bridges, Non Residential & Residential Buildings provided in the Budget of different Departments should be fully spent.
  - Provisions for Non-Plan Revenue Expenditure including the Finance Commission Grants for Health & Education Sectors as provided in the budget of 2008-09 should be utilized fully.
  - Grants to ULB and PRIs on the recommendation of 12<sup>th</sup> F.C. should also be transferred to the concerned Local Bodies in full.
  - Under State Plan, the 12<sup>th</sup> Finance Commission grant for Chilka Lake, Sewerage System for Bhubanewar, Heritage Conservation and maintenance of Forests should be fully utilized.
  - **Sanction & release of funds for these purposes should be given top priority so as to reach the targeted level of expenditure fixed by the 12<sup>th</sup> Finance Commission failing which the State Government will stand to lose a substantial amount of grant.**

- **However, there will be no relaxation in the deadline for issue of allotments, re-appropriations (28.02.2009) and submission of bills (09.03.2009/16.3.2009).** The concerned Department should take advance action in this regard. The Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31<sup>st</sup> March, 2009 as the centralized and computerized payment procedure of the Agency Banks under the Core Banking System may not accept last minute transactions.
- xi) The Budgetary provision for **Relief Expenditure** should be released fully in time by issue of allotment according to the deadline fixed i.e 28.02.2009. **The drawal of funds as per the allotment issued should be ensured by presentation of bills in the Treasury (by 16.3.2009) and filing of requisition for LC (by 16.02.2009) as per the deadlines stipulated above.**
- xii) **Budgeted funds shall not be allowed to be transferred to Civil Deposit under any circumstances and Civil Deposit is banned at all levels.** The concerned Controlling Officers/DDOs will be held personally liable for unauthorized transfer of funds to Civil Deposit. The Treasury Officers/Sub-Treasury Officers will also be liable for disciplinary action for violation of Government orders in this regard.
- xiii) **Money after drawal from Bank/Treasury should not be kept outside Public Account.**

#### **5. Timely verification and reconciliation of expenditure for 2008-09**

The deadline fixed for verification / reconciliation of expenditure for 2008-09 as indicated in FD Circular No.53219(225)/F dated 08.12.2008 should be strictly followed.

6. Keeping in view the difficulties faced in the past, observations made in the Reports of Comptroller & Auditor General of India for different years and the concern expressed by Public Accounts Committee on rush of expenditure towards fag end of the financial year, belated surrenders, non release of budgeted funds in time etc., the Action Points and Deadlines have been indicated in the preceding paragraphs to ensure fiscal accountability at all levels. The concerned Controlling Officers are to be held accountable in case of violation of these instructions.

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

Yours faithfully,

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

**FINANCE DEPARTMENT****NOTIFICATION**

The 14th January 2009

**S.R.O. No.26/2009**— In pursuance of article 243-I of the Constitution of India read with sections 3 and 8 of the Orissa Finance Commission (Miscellaneous Provisions) Act, 1993 (Orissa Act 28 of 1993), the Governor of Orissa hereby makes the following amendments to the notification of the Government of Orissa in Finance Department No.41424/F, dated the 10th September,2008,namely:-

**AMENDMENT**

In the said notification,—

(i) in paragraph 1,

(a) the existing serial No.3 shall be re-numbered as serial No.4. and

(b) after serial No.2, the following serial and entries shall be inserted, namely:—

“3. Shri Rabi Ranjan Mallick, IAS ..... Member, and Director, Municipal Administration”

(ii) in paragraphs 2 and 9, for the words, figures and commas “31st December, 2008”, the words, figures and commas “30th June,2009” shall be substituted.

[No. 2843-BT-VI (SFC)-1/2007(Pt.-I)/F.]

By Order of the Governor

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

**FINANCE DEPARTMENT**

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**No. 12511 (237)/F., Dt. 13.03.2009**  
**Bt.I-18/08**

**From**

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

**To**

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

***Sub : Drawal of Arrear Revised Pay under Plan Schemes.***

Sir,

I am directed to say that proposals have come up from different Departments for allowing drawal of 40% of arrear revised pay from the Unit-“136-Pay” as the employees drawing their salaries under Plan Schemes are demanding payment of their 40% arrear revised pay during the current financial year at par with their counterparts drawing salary from Non Plan.

2. In the Supplementary Statement of Expenditure for 2008-09, provision has not been made under the unit – “855 – Arrear Pay” in the plan side for drawal of 40% of the arrear revised pay under the Orissa Revised Scale of Pay Rules, 2008. However, specific provision has been made under the unit – “855 – Arrear Pay” in the Non Plan side.

3. In terms of Para-IV of Memo No. PCC-51/2008/55371/F., dt.26.12.2008, after revision of pay, the total differential arrear shall be calculated and 40% of the same is to be drawn in cash and disbursed on or before 31.03.2009 without checking by the designated authority.

4. In order to remove the hardship faced by the employees drawing salary from plan schemes, it is now decided to allow drawal of aforesaid arrear revised pay from the unit “136 – Pay” under plan schemes and wherever necessary, re-appropriation of funds within salary heads and from the non-salary heads under plan schemes may be allowed by following the prescribed procedure to facilitate drawal of such arrear revised pay.

5. I would, therefore, request you to issue necessary instructions to the Heads of Offices and DDOs under your control to take necessary follow up action regarding drawal of 40% arrear revised pay in respect of the employees drawing salary from Plan Schemes.

Yours faithfully,

**Sd/- S.K.Mishra**  
**Special Secretary to Govt.**

***MATTER RELATING TO  
COMMERCIAL TAXES***

**FINANCE DEPARTMENT****NOTIFICATION****The 6th June 2008**

**S.R.O. No. 303/2008**—In exercise of the powers conferred by sub-section (1) of Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule C to the said Act and direct that the said amendments shall come into force on the 7th June, 2008, namely: —

**AMENDMENTS**

In Schedule C,-

- (i) for the entry appearing in column (2) against serial No.3 excluding the explanation thereto, the following entry shall be substituted, namely :—

“Motor Spirit including Light Diesel Oil and Aviation Turbine Fuel except when sold to a Turbo-Prop Aircraft ;” and

- (ii) after serial No. 3, the following new serial and the entries against it shall be inserted under appropriate columns, namely :—

“3A. Petrol and High Speed Diesel                      18%”

[No.28816-CTA-14/2007-F.]

By Order of the Governor

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

**FINANCE DEPARTMENT****No. CTD-30/2008- 37800/F.****RESOLUTION****Bhubaneswar, dated the 8th August, 2008**

Sub-section (2) of Section 3 of the Orissa Value Added Tax Act, 2004 provides that Government may appoint such other persons under any prescribed designation including a Special Commissioner, an Additional Commissioner, a Joint Commissioner, a Deputy Commissioner, an Assistant Commissioner, etc. to assist the Commissioner. After implementation of the VAT system, some of the designations now attached to the Officers in Commercial Taxes Wing are not found compatible with designation as provided in the above Act. So in tune with the prescribed designation in the VAT Act and to maintain parity of designation available in other States, Government after careful consideration have decided to redesignate the following posts of Sales Tax Wing as under :

1. All the posts of Assistant Commissioner of Commercial Taxes in O.F.S. -I (S.B.) grade excepting 12 (twelve) posts of Assistant Commissioner of Commercial Taxes in charge of 12 (twelve) Territorial Ranges and 3 ( three) posts of Assistant Commissioner of Commercial Taxes in the office of the Commissioner of Commercial Taxes, Orissa, Cuttack, namely, Assistant Commissioner of Commercial Taxes (Law), Assistant Commissioner of Commercial Taxes (Administration) and Assistant Commissioner of Commercial Taxes (VAT) are redesignated as Deputy Commissioner of Commercial Taxes.
2. All the posts of Commercial Tax Officer in O.F.S. - I (J.B.) will be redesignated as Assistant Commissioner of Commercial Taxes.
3. All the posts of Additional Commercial Tax Officer O.F.S. Class - II grade are redesignated as Commercial Tax Officer.

**This will come into force with immediate effect.**

**ORDER** — Ordered that this Resolution be published in the extraordinary issue of *the Orissa Gazette*.

**By Order of the Governor****Sd/- B. R. MISHRA****Additional Secretary to Government**



**FINANCE DEPARTMENT****No. CTD-30/2008- 37805/F.****RESOLUTION****Bhubaneswar, dated the 8th August, 2008**

On account of implementation of VAT system in the State, functions of various functionaries under Commercial Tax Wing have been enhanced considerably casting more responsibility and warranting upgradation of the status of posts according to functional necessity. Also there is imperative need to upgrade some of the posts of the Tax Wing in tune with the provisions of Value Added Tax Act after changing the nomenclature of some posts.

After careful consideration, the Government have been pleased to upgrade the following posts of Commercial Tax Organisation as under :—

1. The post of Additional Commissioner of Commercial Taxes (Administration) in the grade of O.F.S. (UGST) is upgraded to the rank of O.F.S.(SAG).
2. 12 (twelve) posts of Assistant Commissioner of Commercial Taxes in O.F.S. - I (SB) grade in charge of 12 (twelve) Territorial Ranges, 3 (three) posts of Assistant Commissioners of Commercial Taxes, O.F.S. - I (SB) grade in the office of Commissioner of Commercial Taxes, Orissa, Cuttack namely Assistant Commissioner of Commercial Taxes (Law), Assistant Commissioner of Commercial Taxes (Administration) & Assistant Commissioner of Commercial Taxes (VAT) are upgraded to (O.F.S. Super Time) grade and redesignated as Joint Commissioner of Commercial Taxes.
3. All the 3 (three) posts of Special Additional Commissioner of Commercial Taxes in O.F.S. (Super Time Scale) grade are upgraded to O.F.S. (UGST) grade and are redesignated as Additional Commissioner of Commercial Taxes (Appeal).
4. 13 (thirteen) posts of Additional Commercial Tax Officer in O.F.S. -II are upgraded to Commercial Tax Officer, O.F.S. - I (JB) exclusively for VAT Audit in the Territorial Ranges (except Cuttack- II Range, Puri Range and Sambalpur Range) including four posts for Enforcement in 4 (four) Enforcement Range except Cuttack Range and are redesignated as Assistant Commissioner of Commercial Taxes.

**This will come into force with immediate effect.**

**ORDER** — Ordered that the Resolution be published in the extraordinary issue of *the Orissa Gazette*.

**By Order of the Governor**

**Sd/- B. R. MISHRA**  
**Additional Secretary to Government**

**FINANCE DEPARTMENT****NOTIFICATION**The 1<sup>st</sup> October 2008

**S.R.O. No. 479/2008**—In exercise of the powers conferred by sub-rule (6) of rule 4 of the Orissa Value Added Tax Rules, 2005 and in supersession of the notification of the Govt. of Orissa in the Finance Department No.54102-CTC-71/2005-F., dated the 2<sup>nd</sup> December, 2005, the State Government do hereby constitute in respect of ranges specified in column (2) of the schedule below, such number of Large Tax-Payers' Units (LTUs) as specified against each in column (3) of the said schedule, and direct that the Assistant Commissioner of Sales Tax or the Sales Tax Officer appointed to such ranges shall exercise jurisdiction over the LTUs constituted within the area specified in column (4) thereof.

**SCHEDULE**

Sl.No.	Name of the Range	Number of Large Tax Payers Unit(s) constituted	Area of Jurisdiction
(1)	(2)	(3)	(4)
1	Balasore	One	Balasore Range
2	Bolangir	One	Bolangir Range
3	Cuttack-I	One	Cuttack-I Range
4	Cuttack-II	One	Cuttack-II Range
5	Jajpur	One	Jajpur Range
6	Ganjam	One	Ganjam Range
7	Koraput	One	Koraput Range
8	Puri	One	Puri Range
9	Sambalpur	One	Sambalpur Range
10	Sundargarh	One	Sundargarh Range
11	Bhubaneswar	One	Bhubaneswar Range
12	Angul	One	Angul Range

[No.44697-CTC-71/2005-F.]

By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION**

The 15th November 2008

**S.R.O. No.540/2008**— In exercise of the powers conferred by the second proviso to sub-section (1) of Section 65 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) the State Government do hereby exempt the dealers carrying on business in out-stilled liquor and paying tax under composition scheme, from the liability to get their accounts audited under the provisions of the said sub-section subject to furnishing of a certificate (annexed herewith) by such dealers each year within a period of three months from the date of expiry of that year on due payment of tax.

[ No.50156/F-CTA-33/08/F.]

By Order of the Governor

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

Certificate to be furnished by a dealer dealing in out-still liquor under second proviso to sub-section (1) of Section 65 of the Orissa Value Added Tax Act, 2004.

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Name of the Dealer —

Address —

SRIN/TIN —

Period —

**CERTIFICATE**

I \_\_\_\_\_ Proprietor/Partner/Authorized  
Person of M/s. \_\_\_\_\_ certify  
that I/We have paid tax at the prescribed rate on the prescribed  
percentage of the consideration money payable by me/us during the  
year \_\_\_\_\_.

Signature of the Proprietor/  
Partner/Authorized Person

Date-  
**Place-**

**FINANCE DEPARTMENT****NOTIFICATION**

The 10th December 2008

**S.R.O. No.618/2008**— In exercise of the powers conferred by section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) the State Government having been satisfied that it is necessary so to do in the public interest do hereby exempt from tax the sale of food grains by Food Corporation of India and Orissa State Civil Supplies Corporation Limited inside the State for use in different welfare schemes:

Provided that, the aforesaid exemption shall be available only in respect of those food grains which have suffered tax under the Orissa Value Added Tax Act, 2004:

Provided further that, claim for credit of input tax towards tax paid at the time of purchase of those food grains by the said Corporations shall not be admissible.

[No. 53381-CTA-23/2008/F.]

By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION**

The 23rd December 2008

**S.R.O. No.628/2008**— In exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the Scheduled goods brought into the local area from the levy of tax under the said Act which are procured for exclusive use as material/equipment in the construction/installation of rural electrification projects under the Rajiv Gandhi Grameena Vidyutikaran Yojana:

Provided that the executants of the aforesaid rural electrification projects i.e. Central Public Sector Undertakings (National Thermal Power Corporation Ltd. (NTPC), National Hydro Power Corporation Ltd. (NHPC) and Power Grid Corporation of India Ltd. (PGCIL) shall furnish necessary certificate (annexed herewith) to the effect that those goods will be used in the execution of Rural Electrification Project under Rajiv Gandhi Grameen Vidyutikaran Yojana.

[No. 55064 –CTN-7/2008-F]  
By Oder of the Governor

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

**Certificate to be furnished by the Executant of Rural Electrification Projects under Rajiv Gandhi Grameena Vidyutikaran Yojana Scheme in respect of materials/equipments used in construction of the said Projects in Orissa.**

To

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Certified that the Goods/equipments as specified in tax invoice/bills as mentioned below, have been purchased for use in construction/installation of rural electrification projects in \_\_\_\_\_ district of Orissa under RGGVY.

1. Cash memo/tax invoice/invoice/bill No. and date.
2. Description of the goods.
3. Quantity of the goods.
4. Value of the goods.
5. Location of the project.
6. Gross value of the project referred to in Sl. No.5 above.

Seal

Date

Signature .....

Name and designation of the  
Person signing the certificate.

.....

.....



**FINANCE DEPARTMENT****NOTIFICATION**

The 23rd December 2008

**S.R.O. No.629/2008**—In exercise of the powers conferred by section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2004) the State Government having been satisfied that it is necessary so to do in the public interest do hereby exempt from tax the sale of materials such as PSC Pole, Conductor, Transformer etc. for use as equipment and material in the construction of Rural Electrification Project in the State of Orissa under Rajiv Gandhi Grameena Vidyutikaran Yojana- Scheme of Rural Electricity Infrastructure and Household Electrification:

Provided that, the executants i.e. Central Public Sector Undertakings (National Thermal Power Corporation Limited (NTPC), National Hydro Power Corporation Ltd. (NHPC) and Power Grid Corporation of India Ltd. (PGCIL) shall furnish necessary certificate (annexed herewith) to the selling dealer to the effect that those goods are purchased for use in the execution of rural Electrification Project under Rajiv Gandhi Grameena Vidyutikaran Yojana:

Provided further that, claim for credit of input tax towards tax paid at the time of purchase of those goods/raw-materials shall not be admissible.

[No. 55067–CTA-7/2008-F]  
By Order of the Governor

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

**Certificate to be furnished by the Executant of Rural Electrification Projects under Rajiv Gandhi Grameena Vidyutikaran Yojana Scheme in respect of materials/equipments used in construction of the said Projects in Orissa.**

To

\_\_\_\_\_ (The Selling Dealer),  
 \_\_\_\_\_ (Address)  
 \_\_\_\_\_  
 \_\_\_\_\_ (TIN/SHRIN).

Certified that the Goods/equipments as specified in tax invoice/bills as mentioned below, have been purchased for use in construction/installation of rural electrification projects in \_\_\_\_\_ district of Orissa under RGGVY.

1. Cash memo/tax invoice/invoice/bill No. and date.
2. Description of the goods.
3. Quantity of the goods.
4. Value of the goods.
5. Location of the project.
6. Gross value of the project referred to in Sl. No.5 above.

Seal

Date

Signature .....

Name and designation of the  
 Person signing the certificate.

.....

.....

**FINANCE DEPARTMENT****NOTIFICATION**

The 13th January 2009

**S.R.O. No.24/2009**—In exercise of the power conferred by section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2004), the state Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the goods (as goods or any other form) sold in course of execution of works contract to Indian Oil Corporation Limited (I.O.C.L.) Paradeep Petroleum Refinery Project located in the State of Orissa at Abhaya Chandrapur in the district of Jagatsinghpur from payment of tax payable under the provisions of the said Act, on the following conditions, namely:—

1. The aforesaid exemption shall be valid up to the date of commercial production of the concerned unit as to be certified by the Director of Industries, Orissa.
2. For availing the aforesaid exemption the Petroleum Refinery Unit shall furnish to the works contractor a certificate in the format appended hereto duly filled in and signed by the Authorized Officer/Officers of the Unit.
3. The Petroleum Refinery Unit shall submit monthly information of payment made to the works contractors to the Joint Commissioner of Commercial Taxes/Deputy Commissioner of Commercial Taxes of the concerned Range as the case may be within twenty-one days from the end of the relevant month.

[No. 2680-CTA-117/2002(Pt .II)-F]  
By Order of the Governor

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

**(Declaration to be furnished by the Authorised Officer of the Petroleum Refinery Unit on receipt of goods through execution of works contract)**

I, Sri .....(Name).....  
 (Designation) having duly been authorized by .....(Petroleum Refinery Unit), do hereby certify that payment made vide Bill No.....  
 to .....to M/s. ....(Name of the contractor) ..... having registration certificate number (TIN/SRIN).....  
 was in pursuance to work order No.....Dt..... and work agreement dt.....

I further certify that , from the payment made as above a sum of Rs..... represents the value of goods (as per details below) involved in the execution of the works contract.

I also declare that the work executed was in the process of setting up the refinery and the commencement of commercial production has not started.

**Office Seal of the Authorised Officer**

Place.....  
 Date.....

**Signature**  
**Designation of Authorised Officer.**

<b>Goods used in the execution of works contract</b>	<b>Value</b>
<b>(1)</b>	
<b>(2)</b>	
<b>(3)</b>	
<b>etc.</b>	

**FINANCE DEPARTMENT****NOTIFICATION**

The 13th January 2009

**S.R.O. No.25/2009**— In exercise of the power conferred by section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2004), the state Government having been satisfied that it is necessary so to do in the public interest do hereby exempt purchase of goods by Indian Oil Corporation Limited (IOCL) Paradeep Petroleum Refinery Project at Abhaya Chandrapur in the district of Jagatsinghpur from payment of tax payable under the provisions of the said Act on the following conditions, namely:—

1. The aforesaid exemption shall be available for a period of eleven years from the date of commencement of commercial production by the Refinery as certified by the Director of Industries, Orissa.

2. For availing the aforesaid exemption the I.O.C.L., Paradeep Petroleum Refinery Unit shall authorize an officer/officers who, on its behalf, shall furnish to the selling registered dealer a certificate in format appended hereto duly filled in and signed by such Authorized Officer/Officers.

3. The I.O.C.L., Paradeep Refinery shall submit monthly information of its purchase of goods within the State to the Joint Commissioner of Commercial Taxes/Deputy Commissioner of Commercial Taxes of the Range as the case may be within twenty-one days from the end of the relevant month.

[No. 2683 -CTA-117/2002(Pt .II)-F]  
By Order of the Governor

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

**(Declaration to be furnished by the Authorized Officer of the I.O.C.L. Paradeep Refinery to the selling dealer on purchase of goods )**

I, Sri .....(Name).....  
 (Designation) having duly been authorized by .....  
 (I.O.C.L., Paradeep Refinery ), do hereby certify that goods purchased  
 vide Invoice No.....to .....from M/s. ....  
 of .....having registration  
 certificate number (TIN/SRIN).....are for use  
 by I.O.C.L., Paradeep Refinery. I further certify that this Refinery Unit  
 has started commercial production on dt. ....

**Office Seal of the Authorized Officer**

**Place.....**

**Date.....**

**Signature**

**Designation of Authorized Officer**

**Details of goods purchased**

**FINANCE DEPARTMENT****NOTIFICATION**

The 27th January 2009

**S.R.O. No.34/2009**—In exercise of the powers conferred by clause (m) of sub-section (8) of section 20 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government, having been satisfied that it is necessary so to do, hereby specify that no input tax credit shall be allowed to the registered dealers in respect of the goods description of which is given in the Schedule below.

**SCHEDULE**

Sl. No.	Description of goods
(1)	(2)
1	Coal except when purchased for resale
2	Furnace oil except when purchased for resale
3	Kerosene except when purchased for resale
4	All automobiles including commercial vehicle/two wheelers/three wheelers required to be registered under the Motor Vehicles Act 1988 and including tyres and tubes, spare parts and accessories for the repair and maintenance thereof; except when purchased for resale.
5	Air conditioning units other than those used in plant and laboratory except when purchased for resale
6	Earth moving equipment such as dozers, loaders and excavators; and poclain, dumpers and tippers etc. except when purchased for resale.
7	Machinery and equipments including accessories and component parts thereof purchased for use in mining.
8	Machinery and equipments including accessories and component parts thereof purchased for use in construction activities such as mixer, road roller, paver, vibrator etc.

[No.4762/CTA-63/08-F]  
By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION****The 25<sup>th</sup> February, 2009**

**S.R.O No.65/2009** - 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, 2009.  
 (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 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1),  
 (i) for clause (d), the following clause shall be substituted, namely:-  
 “(d) Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Special Additional Commissioner and Special Commissioner shall respectively mean Assistant Commissioner of Sales Tax, Deputy Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Additional Commissioner of Sales Tax, Special Additional Commissioner of Sales Tax and Special Commissioner of Sales Tax appointed under sub-section(2) of section 3 of the Act to assist the Commissioner;”
3. In the said rules, in rule 4,-  
 (i) in sub-rule (1), for the words “an Assistant Sales Tax Officer or a Sales Tax Officer” the words “an Assistant Commissioner of Sales Tax, a Sales Tax Officer (s), and an Assistant Sales Tax Officer (s)” shall be substituted;  
 (ii) in sub-rule (2), after the words “Sales Tax Officer”, the words “or an Assistant Commissioner of Sales Tax” shall be inserted;



(iii) sub-rule (4) shall be substituted by the following sub-rule, namely:-

“(4)The Government may, by notification, constitute several circles into ranges over which a Joint Commissioner, a Deputy Commissioner(s), an Assistant Commissioner(s), a Sales Tax Officer(s) and an Assistant Sales Tax Officer(s) shall exercise jurisdiction”;

(iv) sub-rule (6) shall be substituted by the following sub-rule, namely:-

“(6) The Government may, by notification, constitute one or more Large Tax payers’ Unit, hereinafter referred to as LTU, in a range”;

(v) sub-rule (7) shall be substituted by the following sub-rule, namely:-

“(7)The Commissioner may, by notification, assign any dealer under any circle in the range to the LTU, constituted in that range”;

(vi) sub-rule (8) shall be substituted by the following sub-rule, namely :-

“(8)A Joint Commissioner, Deputy Commissioner, and/or an Assistant Commissioner, a Sales Tax Officer and an Assistant Sales Tax Officer shall discharge such function under the Act and these rules as may be specified by the Commissioner, by notification, in respect of the dealers assigned to that LTU under sub-rule(7)”;

sub-rule(9), shall be substituted by the following namely:-

“(9)The Government may also, by notification, constitute enforcement ranges comprising different circles over which a Joint Commissioner, a Deputy Commissioner, an Assistant Commissioner, a Sales Tax Officer (s) and/or an Assistant Sales Tax Officer(s) shall exercise jurisdiction”.

**4.** In the said rules, in rule 5, for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) The Commissioner shall not authorize any officer below the rank of a Sales Tax Officer, to exercise power under sub-section (3) of section 73, and sub-section (3) of section 74”.

**5.** In the said rules, in rule 6,-

(i) the words “of sales” wherever appear in the first paragraph shall be omitted;

(ii) clause (c) & (d) shall be substituted by the following clauses, namely:-

“(c) The turnover of sales of goods, when such goods are intended to be used as capital goods as referred to in sub section (8) of Section -2 or for use in manufacturing of goods to a dealer under:

- (i) a SEZ, or
- (ii) a STP, or
- (iii) an EHTP,

subject to production of evidence to the satisfaction of the Commissioner,”

d) the turnover of sale of goods to a EOU when such goods are intended to be used as capital goods as referred to in sub section (8) of Section-2 or for use in manufacturing of goods, subject to production of evidence to the satisfaction of the Commissioner;”

(iii) after clause (e), the following clauses shall be added, namely:-

“(f) the turnover of sales of goods as specified in Schedule ‘C’ which has suffered tax under the Act, in the State.

(g) The turnover of sale of a retailer liable to pay turnover tax, of such goods which are declared u/s 14 of the CST Act and which have been purchased on payment of tax under the Act.

(h) The turnover of sale of a retailer, who is liable to pay turnover tax, of such goods on which tax has been paid on M.R.P under the Act.”

**6.** In the said rules, in rule 7,-

(i) in sub-rule (2), for the word ‘six’ the word “three” shall be substituted;

(ii) in sub-rule (3), in clause (d), for the words, “thirty days”, the words “three months” shall be substituted;

(iii) sub-rules (4), (5), (6) and (7) shall be substituted by the following sub-rules, namely:-

“(4) where, due to occurrence of any or more of the events referred to in sub-rule (3) above, credit notes and debit notes are either issued or received, the dealer shall make adjustment as per the particulars contained in the credit notes and debit notes issued and/or received in the manner prescribed in sub-rule (5) and in sub-rule (6).

(5) Subject to sub-rule(2) and (3) above, the registered dealer, on receipt of

credit notes and debit notes in any tax period, shall furnish the details of such credit notes and debit notes and work out its effect on input tax credit in Annexure-V of Form VAT-201; and shall make adjustment in return by reducing or increasing the ITC, as the case may be,

(6) Subject to sub-rule (2) and (3) above, the registered dealer, on issue of credit notes and/or debit notes by him in any tax period, shall furnish the details of such credit notes and debit notes and work out its effect on output tax in Annexure-V of Form VAT-201 for making adjustment in the return by reducing or increasing the output tax, as the case may be.

(7) In cases where the input tax credit and/or output tax are adjusted in any tax period, in the manner provided in sub-rule (5) and (6) due to occurrence of any or more of the events referred to in sub-rule (3), the revised return required to be filed as per the provisions of the clause (b) of sub section (4) of section 33 of the Act shall be deemed to have been filed; and

(iv) sub-rule (8) and (9) shall be omitted.

**7. In the said rules, in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:-**

(i) “(1) A dealer executing works contract shall be eligible to pay tax by way of composition in the manner set out in the following sub-rules, in lieu of tax payable under clauses (a) of section 9, subject to the following conditions and restrictions, -

(a) he shall not purchase or sell goods in course of inter state trade or commerce;

(b) he shall not dispatch goods to or receive goods from, outside the State, otherwise than by way of sales or purchases, as the case may be; and

(c) he shall not import goods from or export goods to, outside the territory of India.

(d) he shall not undertake any business other than execution of works contract”;

(ii) the proviso to sub-rule (4) shall be omitted; and

(iii) for sub-rule-(9), the following sub-rule shall be substituted, namely:-

“(9)(a)Notwithstanding anything contained in sub-rules (1) to (8) the

assessing authority may, assess the tax payable by a dealer in accordance with the provisions of section 40, 42, and/or 43 for any tax period(s) in the year(s) for which the dealer has been permitted to pay tax by way of composition in lieu of tax assessable on his taxable turnover, if he is satisfied on the basis of audit or any other information in his possession that the dealer has suppressed the gross value received or receivable towards execution of works contract or violates any of the conditions prescribed in sub-rule (1) during the tax period(s).

(b) where assessment proceeding is initiated as referred to in clause (a), the permission for payment of tax by way of composition shall be deemed to have been revoked for the tax periods to be assessed under section 40, 42 and/or 43”.

**8.** In the said rules, in rule 9,-

(i) in sub-rule (1), -

**(i-a)** clause (a) including explanation thereto shall be substituted by the following namely:-

“(a) his gross turnover does not exceed rupees twenty lakh during the preceding year.

Explanation-I - For the purpose of this clause, a dealer who is registered under the repealed Act and is deemed to have been registered under the Act and his gross turnover did not exceed rupees twenty lakh in a period of twelve consecutive months ending on the date immediately preceding the appointed day shall, subject to clauses (b), (c), (d) and (e) be liable to pay turnover tax.

Explanation-II – The expression retailer as referred to in sub-rule (1) shall mean and always be deemed to have meant not to include the works contractor.”

**(i.b)** after clause (e), the following clause shall be inserted, namely:-

“(f) he does not execute any works contract”; and

(ii) in sub-rule (4), for the words, “makes purchase of taxable goods” the words, “purchases or receives any taxable goods within the state” shall be substituted.

(iii) in sub-rule (6), the words, bracket and figure “sub-rule (3) of” shall be omitted.

9. In the said rules, in rule 9-A, in sub-rule (3),  
for the word “claim” the word “collect” shall be substituted.
10. In the said rules, in rule 11, sub-rule (2) shall be substituted by the following sub-rule namely:-  
 “(2) Subject to the conditions prescribed in sub section (5) of section 20 input tax credit on capital goods shall be allowed in the following manner:
  - (a) in case of a continuing business, the admissible input tax credit on purchase of capital goods during a tax period shall be credited in full during that tax period; and
  - (b) in case of a start up or new business, admissible input tax credit on purchase of capital goods during a tax period shall be allowed to be credited in the tax period in which commercial sale commences; and input tax on capital goods purchased after commencement of commercial sale of the goods produced shall be allowed credit as per provisions made in clause (a).
  - (c) Where there is sale of both taxable and tax exempt finished products admissible input tax credit, shall be determined on application of the principles as provided under sub-rule (1) in respect of each tax period.
  - (d) The balance admissible input tax on account of purchase of capital goods remaining unadjusted till the tax period shall be credited in the first tax period after the OVAT (Amendment) Rules 2009 come into force;” and
  - (i) after sub-rule (2), the following sub-rules shall be inserted, namely:-
    - “(3)(a) where a dealer effects sale of goods in the course of interstate trade and commerce, the creditable input tax shall be calculated limiting the same to the extent of CST payable under the CST Act 1956 as provided in clause (d) of the proviso to sub section (3) of Section 20 of the Act.
    - (b) in case of sale of goods in any tax period in the manner referred to in clause (a) above, the registered dealer making such sales, while filing return under the Act for the tax period, shall furnish the particulars of such sales and the corresponding purchases of goods made from the registered

dealers inside the state in Annexure-II of Form VAT-201.

(c) In case, the sale of goods in the manner referred to clause (a) above, results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reversed by the amount calculated in the box provided in serial No.5 of Annexure-II in the Return.

(d) In case the CST payable is equal to or more than the corresponding input tax as calculated as per provisions of clause (c), there shall be no reversal of Input Tax Credit.

(e) In case of sale of goods in the manner referred to in clause (a) above during the period commencing from 1<sup>st</sup> of June 2008 till the month in which sub-rule (3) comes in to force, the registered dealer making such sales, while filing return under the Act for the tax period in which sub-rule (3) comes into force, shall furnish the required information in Annexure-II-A of Form VAT-201.

(f) In case, the sale of goods in the manner referred to clause (a) above during the tax periods referred to in clause (e) above, results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reversed by the amount as calculated in Annexure-II-A of Form VAT-201.

(4) Input Tax Credit on stock of goods held, (i) on the date of Registration as admissible under sub-section (11) of Section 20 and (ii) on the date of assignment of TIN to a registered dealer liable to pay tax u/s 11 in lieu of tax payable u/s 16, shall be calculated and availed in the manner prescribed as under:

(a) The claim of credit of input tax shall be the tax paid on purchases, duly supported by retail invoices, made from a dealer(s) registered under this Act inside the State within 3 months prior to the date of registration or the date on which TIN is assigned in lieu of SRIN and held in stock on the date of registration or on the date a dealer is assigned with TIN in lieu of SRIN.

(b) Every dealer granted registration under rule 18 and assigned with TIN

and such dealers who are assigned with TIN in lieu of SRIN u/r 27 shall, within 15 days from the date of grant of registration, apply to the assessing authority in Form VAT-607-A along with an inventory showing the quantity and value of goods held in stock as on the date of registration.

- (c) The Assessing Authorities shall verify and allow the claim of credit as found admissible.
- (d) When the claim of credit preferred by a registered dealer is accepted by the assessing authority he shall be communicated in Form VAT-608-A, the amount of claim allowed and the tax period in which it shall be availed.
- (e) The Input Tax allowed shall be adjusted against Output tax payable.

Provided that no credit under this rule shall be allowed to a registered dealer liable to pay turnover tax under clause (b) of section 9”.

- 11.** In the said rules, rule 13 including the marginal heading shall be substituted by the following rule and the marginal heading, namely:-

“(13) (1) *Input tax credit on purchase of goods intended for sale by way of transfer of right to use* – where goods are purchased within the state by a registered dealer on tax invoice which are intended for sale by way of transfer of right to use, the dealer making such purchases shall furnish the required information in Annexure-III-A of the return and credit of input tax shall be allowed in the tax period during which the first of such sale by way of transfer of right to use is made.

(2) The balance admissible input tax on account of purchase of goods for sale by way of transfer of right to use remaining unadjusted till the tax period shall be credited in the first tax period after the OVAT (Amendment) Rules 2009 come into force;

(3) In cases where goods purchased for sale by way of transfer of right to use are not sold but used otherwise, the input tax availed shall be reversed as per provisions of clause (a) of sub section (9) of section 20”.

- 12.** In the said rules, in rule 14,-

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

“(1) Where input tax credit is already availed of by a registered dealer against purchase of goods and the goods so purchased are used, sold or disposed

of in a manner envisaged in sub section (9) of section 20 which makes the dealer ineligible for Input Tax Credit, the input tax credit so availed of shall be deducted from the input tax credit for the tax period in which such event takes place”;

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

“(2) Where there is a negative input tax credit for a tax period, as a result of deductions made under sub-rule (1) the said negative amount will be paid along with the output tax as in the prescribed return”;

(iii) sub-rule (3) shall be omitted;

(iv) in sub-rule (4), for clause (ii), the following clause shall be substituted, namely:-

“(ii) in case of a registered dealer selling taxable goods, a part of which is disposed off in the manner prescribed in sub-rule (1).

$$X = U \times \frac{V}{W}$$

Where ‘X’ is the input tax credit to be reversed,

‘U’ is the input tax credit availed during the tax period,

‘V’ is the total estimated sale value of goods, disposed off in the manner prescribed in sub-rule (1) above in that period,

‘W’ is the total sale value of goods including the sale value of goods disposed off in the manner prescribed in sub-rule (1) above during that tax period”.

(v) after sub-rule (4), the following sub-rules shall be inserted, namely:

“(5) Where any registered dealer assigned with TIN sells any goods at a price less than the corresponding purchase price in any tax period, he shall furnish the particulars of sale of such goods in Annexure – VI of Form VAT-201.

(6) In the case of sale of goods in the manner referred to in sub-rule (5), which results in output tax less than the corresponding input tax paid on the purchase of such goods, the input tax creditable for the tax period shall be reversed as calculated in Annexure-VI of Form VAT-201.

(7) A registered dealer making sale of goods in the manner referred to in sub-rule (5), during the period commencing from 1<sup>st</sup> of June 2008 till the date on which sub-rule (5) and (6) come into force shall furnish information of such sale effected during the period mentioned above and the corresponding purchase price in Annexure-VI-A of Form VAT-201; and input tax credit for the tax period in which sub-rule (6) comes into force shall be reduced by the amount as calculated in the said Annexure”.

- 13.** In the said rules, in rule 15, for sub-rule (2) the following sub-rule shall be substituted, namely:-



“(2) Any person, not being liable to pay tax under section 10 of the Act who intends to establish a business for manufacturing of goods of value exceeding Rupees one lakh for sale, or to carry on business in respect of goods of value exceeding Rupees three lakhs during a period of twelve consecutive months, shall make an application in Form VAT-101 to the registering Authority under whose jurisdiction the place of business is situated, for registration under sub section(1) of section 26 of the Act”;

- (i) sub-rule (4) including the proviso thereto shall be omitted;
- (ii) sub-rule (6) shall be omitted;
- (iii) For the proviso to sub-rule (7), the following proviso shall be substituted, namely:-

“Provided that where any dealer has more than one place of business inside the state falling under the jurisdiction of different registering authorities and such dealer failing to intimate the principal place of business to the registering authority within the stipulated time period, the registering authority (s) may report such cases to the Commissioner for deciding the principal place of business. The Commissioner, on receipt of such information or on his own motion and after such enquiry as deemed necessary may decide the principal place of business and the registering authority concerned may be intimated to issue certificate of registration to the dealer”;

- (iv) sub-rule (8), shall be omitted;
- (v) after sub-rule (8), so omitted, the following sub-rules shall be inserted, namely:-

“(8-a) - Every dealer, who is deemed to be registered under sub-section (5) of section 25 and liable to pay VAT under section 11 or liable to pay turnover tax under section 16, and who has not submitted the information required to be submitted in Form VAT-1 shall furnish the said information and declarations in Form VAT-1 to the registering authority, within three months from the date of effect of this sub-rule.

(8-b) in cases where dealers deemed to be registered under sub section (5) of section 25 and assigned with TIN have furnished the required information in VAT-1, but registration certificates have not been issued, such pending cases shall be transferred to the circle office for issue of registration certificate”; and

- (vi) after sub-rule (9), the following sub-rule shall be inserted, namely:-

“(10) in cases where registration certificates have not been issued on applications received in the range office in Form VAT-101 such pending applications, with all enclosures shall be transferred within 15 days from the date of effect of this sub-rule to the circle office under which the place

of business or the principal place of business, in case there is more than one place of business, of the dealer is situated.”

**14.** In the said rules, in rule 16,-

- (i) In sub-rule (1), the words “or range” appearing after the words “registered in a circle”, shall be omitted; and
- (ii) In sub-rule (3), the words “or range” shall be omitted.

**15.** In the said rules, in rule 18,-

- (i) the following proviso to sub-rule (4) shall be added, namely:-

“Provided that in case of application filed under clause (b) of sub-section (1) of section 26 by a retailer for registration as a SRIN dealer, the certificate of registration shall be in form VAT-001”;

- (ii) in sub-rule (5), for the words, figure and brackets, “sub-rule (1)” the words figures and brackets, “clause (a) of sub section (1) of section 26 of the Act” shall be substituted; and

- (iii) for sub-rule (6), the following sub-rule shall be substituted, namely:-

“(6) A dealer who on application under clause (a) of sub-section (1) of section 26 has been granted certificate of registration under sub-rule (1), shall, on commencement of commercial production, intimate in writing to the registering authority along with the certificate of registration issued for endorsement of the date of such production”.

**16.** In the said rules, in rule 27,-

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

“(1) Where a registered dealer, who has been granted certificate of registration under the Act and assigned with SRIN,-

- (a) elects, by exercising option in writing, to pay VAT as specified in clause (a) of section 9; or
- (b) intends to purchase or sell goods in course of inter-State trade or commerce; or
- (c) intends to despatch or receive goods otherwise than by way of sales to or from outside the State; or
- (d) whose gross turnover exceeds rupees 20 lakh at any time during the year in which he has been paying turnover tax, he shall make an application in Form VAT-106 to the *registering*

*authority* for issue of certificate of registration and assignment of TIN under sub-rule (1) of rule 19”;

(ii) in sub-rule (2), the words “of the range” appearing after the words “registering authority”, shall be omitted and for the words and figures “Form VAT-102” the words and figures, “Form VAT 103” shall be substituted;

(iii) sub-rule (3), shall be substituted by the following sub-rule, namely:-

“(3) If it comes to the knowledge of the registering authority that any of the events as specified in sub-rule (1) has occurred for which, the dealer is no-longer liable to pay turn over tax as specified in clause (b) of section 9 and that the dealer has failed to make an application under sub-rule (1), the said authority shall issue a certificate of registration in from VAT-103 and assign him with a TIN.

Provided that the certificate of registration issued in Form VAT-001 along with the SRIN assigned to the dealer registered under this sub-rule shall be deemed to have been cancelled from the date of issue of such certificate of registration, and the dealer registered in the manner prescribed above shall surrender the certificate of registration issued in Form VAT-001 to the registering authority for cancellation”;

(iv) sub-rule (4) and the proviso thereto shall be omitted; and

(v) in sub-rule (5), for the words, brackets and figure, “sub-rule (4)”, the word, brackets and figures “sub-rule (3)” shall be substituted.

**17.** In the said rules, after rule-27, the following rule shall be inserted, namely:-

“27 A- Transition of registered dealer paying VAT to registration for payment of turnover tax:-

(1) where a registered dealer, who has been granted certificate of registration under the Act and assigned with TIN;

(a) is no longer effecting purchase or sale of goods in course of interstate trade or commerce;

(b) is no longer dispatching or receiving goods otherwise than by way of sales to or from outside the state; and

(c) whose gross turnover has, during each of the preceding three consecutive years failed to exceed rupees twenty lakhs;

the dealer may make an application in Form VAT-106A to the registering authority for issue of certificate of registration and assignment of SRIN under sub-rule (4) of rule 19.

(2) where the registering authority, after examination of the application furnished under sub-rule (1) and, after conducting or causing to be conducted such enquiries, as he may deem necessary, is satisfied that the particulars furnished in the application are correct and complete in all respect and the claim of the dealer for assignment of SRIN is admissible under the Act, he may issue a certificate of registration to such applicant in Form VAT-001 and assign him with a SRIN:

Provided that when the certificate of registration under this sub-rule is issued, the certificate of registration already issued in Form VAT-103 alongwith the TIN assigned shall be deemed to have been cancelled and such cancellation shall take effect from the date, the dealer is issued with a certificate of registration under sub-rule (2):

Provided further that the dealer, on being issued registration certificate in Form VAT-001 under sub-rule (2) shall surrender the certificate of registration issued in Form VAT-103 along with the TIN assigned to the registering authority for cancellation.

(3) The certificate of registration granted under sub-rule (2) shall be effective from the date of order granting such registration and no input tax credit shall be allowed from that date.

(4) On assignment of SRIN to a registered dealer after cancellation of TIN under sub-rule (2), the input tax credit available on the date of cancellation of TIN, if any, shall be deemed to have been reduced to nil.

(5) In the event of cancellation of TIN and assignment of SRIN to a registered dealer under sub-rule (2), the provisions contained in sub section (7), (8) and (9) of section 31 of the Act shall mutatis-mutandis apply".

**18.** In the said rules, in proviso to rule 28

the words "of the range" appearing after the words "registering authority", shall be omitted.

- 19.** In the said rules, in rule 29,-
- (i) in sub-rule (1), the words and comma, “of the circle or range, as the case may be,” appearing after the words “registering authority”, shall be omitted.
  - (ii) in sub-rule (6), for the words, “principal place of business”, the words and comma “place of business or principal place of business, in case of dealers having more than one place of business,” shall be substituted; and
  - (iii) in sub-rule (7), for the words “principal place of business” the words and comma, “place of business or principal place of business, as the case may be” shall be substituted.
- 20.** In the said rules, in rule 30,-
- (i) in sub-rule (1), clause (c) shall be omitted and the words and commas “the circle or range, as the case may be,” appearing after the words “registering authority” shall be omitted;
  - (ii) in sub-rule (3), the words and commas “the circle or range, as the case may be,” appearing after the words “registering authority” shall be omitted;
  - (iii) after sub-rule (3), the following sub-rules shall be inserted, namely:-
- “(4) In the event of any change altering the basic status of the dealer as enunciated in subsection (6) of section 32 , the dealer shall, within 15 days of such occurrence, inform in writing to the registering authority, the date of such change and produce before such authority, such evidence as may be required and the registering authority shall, on receipt of such intimation, or otherwise, cancel the certificate of registration immediately by an order in writing from the date specified in that order.
- (5) Where the registration certificate of any dealer is cancelled under sub-rule (4) due to occurrence of a change altering the basic status of a dealer, the registering authority shall issue a new certificate of Registration on application filed by such dealer in the manner prescribed under rule-15”.
- 21.** In the said rules, in rule 34, for sub-rule (1), the following sub-rule shall be substituted, namely:-
- “(1)(a) Every dealer registered under the Act and assigned with TIN shall furnish return for each tax period in Form VAT-201 within twenty-one days from the date of expiry of such tax period to the Assistant Commissioner / Sales Tax Officer of the circle / assessment unit, as the case

may be, where, the place of business or the principal place of business is located:

Provided that the period of twenty-one days for furnishing of return shall not be applicable for return to be furnished for the first tax period after commencement of the Act which shall be furnished within 31<sup>st</sup> day of May 2005.

(b) Subject to sub-rule (2), (3), (6) and (9) of rule 34, the return required to be filed under sub section (4) of section 33 shall be in Form VAT-201. The dealer shall file such revised return within three months from the end of the tax period, to which the original return relates”;

- (ii) Proviso to sub-rule (3) shall be omitted.
- (iii) in sub-rule (4), for the words and comma “to the assessing authority of the circle or range, as the case may be”, the words and comma “to the Assistant Commissioner / Sales Tax Officer of the circle / assessment unit, as the case may be,” shall be substituted;
- (iv) sub-rule (6) shall be substituted by the following sub-rule namely:-  
 “(6) Every dealer registered under the Act and assigned with SRIN shall furnish return in Form VAT-002 to the Assistant Commissioner / Sales Tax Officer, as the case may be, of the circle / assessment unit in which the place of business of the dealer is located, for each tax period comprising a quarter within twenty-one days from the end of the quarter”;
- (v) sub-rule (7) shall be omitted;
- (vi) sub-rule (8) including the proviso thereto shall be omitted;
- (vii) in sub-rule (10), after the words “shall be furnished”, the words “to the Assistant Commissioner or Sales Tax Officer of circle having jurisdiction” shall be inserted; and
- (viii) sub-rule (12) shall be omitted.

**22.** In the said rules, in rule 35,-

- (i) sub-rule (1) shall be substituted by the following sub-rule namely:-  
 “(1) The return under sub-section (1) to (5) of section 33 shall be accompanied by a receipt from the Government Treasury or a crossed

demand draft drawn on any scheduled bank or a banker's cheque issued by a scheduled bank in favour of the Assistant Commissioner / the Sales Tax Officer of the circle / assessment unit, as the case may be, for the full amount of tax payable as per the return.

“Provided that for the month/quarter ending on 31st March every year, tax due for the period up to 25th March, calculated on tentative basis, shall be paid on or before 31st March of that year provisionally, subject to submission of return for the month / quarter ending on 31st March, as usual, on 21st of April of the succeeding year. Balance tax payable for the remaining period of the said tax period shall be paid on or before the prescribed date for filing return”; and

(ii) sub-rule (2) shall be omitted.

**23.** In the said rules, in rule 36, -

(i) in sub-rule (1), for the words, “to file return” the following shall be substituted, namely:-

“calling upon him to file return in Form VAT-204-A within fourteen days”;

(ii) in sub-rule (2), for the words and figures, “shall refer the case to audit for survey and fixation of liability to pay tax under section 10” the following shall be substituted, namely:-

“shall issue notice in Form VAT-207 requiring such dealer to show cause within fourteen days from the receipt of the notice, as to why penalty under sub-section (3) of section 34 shall not be imposed, and may proceed to assess the dealer in accordance with the procedure prescribed in rule 51; and

(iii) after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(3) In the cases where the dealer fails to respond to the notice issued under sub-rule (2) or comply with the requirement of such notice, penalty shall be imposed under sub-section (3) of section 34 and an order shall be issued in Form VAT-208”.

**24.** In the said rules, in rule 39, -

(i) for sub-rule (1) including the marginal heading, the following marginal heading and sub-rule shall be substituted, namely:-

“39. Levy of interest and penalty for default of payment of tax and / or interest

due.

(1) (a) Where a dealer required to file return under section 33 commits any one or more of the offences referred to in sub section (1), (2) or (3) of section 34, the commissioner may issue notice in Form VAT-205 calling upon the said dealer to show cause as to why interest and / or penalty shall not be levied under sub section (1) and sub section (2) and/or (3) of section 34 respectively.

(b) Where the dealer fails to respond to such notice or explain the default in conditions specified in the notice to the satisfaction of the authority issuing the notice under sub-rule (1), interest shall be levied under sub section (1) and / or penalty shall be imposed under sub-section (2) and / or sub section (3) as the case may be, of section 34 and an order to that effect shall be issued in Form VAT-206”;

(ii) sub-rule (2) shall be omitted;

(iii) sub-rule (3) shall be substituted by the following sub-rule, namely:-

“(3) The interest and/or penalty imposed under sub-rule (1) shall be paid by way of a receipted challan from the Government Treasury or crossed demand draft or banker’s cheque, drawn in favour of the Assistant Commissioner or Sales Tax Officer of the circle.”

- 25.** In the said rules, in rule 41, for sub-rule (1) including the proviso thereto shall be substituted by the following, namely:-

“(1) The Commissioner shall, under the provisions of section 41, select a certain number of registered dealers ordinarily before the close of the year for audit during the following year.

Provided that, while selecting the registered dealers for audit, the Commissioner shall also specify the period(s) for audit, not being a period which has ended five years previous to the year during which audit is to be taken-up”.

- 26.** In the said rules, rule 43 shall be substituted by the following sub-rule, namely :-

“(43) (1) The tax audit under rule 41 shall be undertaken by a team constituted by the Commissioner.

(2) The audit team referred to in sub-rule (1), for audit of dealers assigned



with TIN, shall comprise two or more officers, one of whom shall not be below the rank of Sales Tax Officer and the senior most officer in rank shall function as the head of the audit team.

(3) The audit team for audit of dealers assigned with SRIN shall comprise two or more officers not below the rank of Assistant Sales Tax Officer and the senior most member shall function as the head of the audit team”.

27. In the said rules, in rule 48, in sub-rule (4), the words and comma “of the circle or range, as the case may be”, appearing after the words “assessing authority” shall be omitted.
28. In the said rules, in rule 49, in sub-rule (5), in clause (a), the words “by or” shall be omitted.
29. In the said rules, in rule 50, in sub-rule (1), for the word and figures “39, 40 or 42”, the word, figures and commas, “39, 40, 42 or 44” shall be substituted.
30. In the said rules, in rule 52,
  - (i) in sub-rule (1),-
    - (a) for the words and figure “Form VAT-309”, the word and figure “Form VAT-311-A” shall be substituted and the words and comma “of the circle or range, as the case may be,” appearing after the words “assessing authority” shall be omitted; and
    - (b) in clause (b), after the words, “by notice” the words and figure “in Form VAT 309” shall be inserted.
  - (ii) in sub-rule (3) to sub-rule (7), the words and comma “of the circle or range, as the case may be,” appearing after the words “assessing authority” shall be respectively omitted.
31. In the said rules, in rule 57, (i) in sub-rule (1), excluding clause (a) to (g), the words and comma “or range, as the case may be,” appearing after the words “Sales Tax Officer of the circle”, shall be omitted.
  - (i) in sub-rule (1), in clause (e), after the words, bracket and figures “under sub-section (1) of section 28,” the words, brackets, figures and comma “sub section (2) section 34, sub section (3) of section 34,” shall be inserted.
  - (ii) sub-rule (4) shall be substituted by the following, namely:
 

“(4) Payment of any tax, composition money or penalty or interest save as specified in sub-rules (2) and (5), shall not be accepted in cash”.

32. In the said rules, in rule 58,
  - (i) in the proviso to sub-rule (1), the words and comma “or range, as the case may be” appearing after the words “Sales Tax Officer or Assistant Commissioner of the circle”, shall be omitted.
  - (ii) in the proviso to sub-rule (3), the words “or range” wherever occurring shall be omitted.
33. In the said rules, the words “or range” occurring in proviso to rule 59 shall be omitted.
34. In the said rules, in rule 61, the words “of the circle or range, as the case may be,” appearing after the words “assessing authority” shall be omitted.
35. In the said rules, in rule 62, in sub-rule (3), the words “circle/range” appearing before the words and comma “Assessing Authority”, of the Notice, shall be omitted.
36. In the said rules, in rule 64, in sub-rule (1), after the words “any order of”, the word and comma “assessment,” shall be inserted.
37. In the said rules, in rule 65, in sub-rule (1), in clause (a), the words and comma “of the circle or range, as the case may be”, appearing after the words “assessing authority” shall be omitted.
38. In the said rules, rule 66 shall be substituted by the following rule, namely:-
 

“66.(1) The claim of refund under clause (a) of sub-section (4) of section 58 shall be made in Form VAT-324 to the assessing authority within forty five days from the date of expiry of the period of twenty-four months from the end of the year to which the tax period relates.

(2) Where refund is claimed under sub-rule (1) the input tax credit shall be reduced by the amount of refund claimed, in the return filed or to be filed for the tax period in which the application for refund is filed.

(3) On receipt of application in Form-VAT-324, the assessing authority shall refer the case for tax audit to determine the admissibility of the claim of refund or otherwise. The audit report shall be submitted to the assessing authority within 30 days.

Provided that in the event of a tax audit already conducted u/s 41 of the Act, the tax period covered under such audit will be excluded from the purview of audit referred to in this sub-rule.

(4) Where the tax audit results in assessment the claim of refund shall be subject to result of such assessment.

Provided further that in the event of an assessment already made u/s 42 of the Act, the tax period covered under such assessment shall be excluded from the assessment proceeding referred to in this sub-rule.

(5) If there is no adverse finding in the audit report the assessing authority may sanction refund within 30 days from the date of receipt of audit report by the assessing authority and the amount sanctioned for refund shall be paid as per the procedure laid down in sub-rule (2) and (3) of rule 64”.

**39.** In the said rules, in rule 67, in sub-rule (2), after the words “tax/retail invoice” the words “challan/delivery challan” shall be inserted.

**40.** In the said rules, in rule 68, in sub-rule (1), in clause (f), after the words, “goods sold” the words and comma “, amount of discount allowed, if any,” shall be inserted.

**41.** In the said rules, after rule 68, the following rule shall be inserted, namely:-

**“68-A Contents of challan / delivery challan –**

The challan/delivery challan as referred to in sub-rule of rule 67 shall contain the following particulars, namely:-

- (a) the words ‘challan / delivery challan’ in bold letter at the top,
- (b) the name, address and registration certificate number of the selling registered dealer,
- (c) the name and address of the purchasing dealer and registration certificate number, if registered under the Act,
- (d) in case, the consignment is in course of export out of the territory of India, the name, address, registration certificate number, if any, of the purchasing dealer or foreign buyer and the type of statutory form, if any,
- (e) an individual serialized number and the date of issue,
- (f) description, quantity/volume and value of goods under consignment and the nature of transaction,
- (g) signature of the dealer consigning the goods or his manager or any other employee or agent, duly authorized by him, and
- (h) the name and address of the printer, if any, and first and last serial

number of challan/delivery challan printed and supplied by him to the dealer”.

- 42.** In the said rules, in rule 71, sub-rules (1) and (2) shall be substituted by the following sub-rules, namely:-

“(1) Where a dealer registered under the Act and assigned with TIN effects sales to another registered dealer assigned with TIN, the dealer making the sale shall issue a tax invoice.

(2) Where a dealer registered under the Act and assigned with TIN effects sales to an unregistered dealer or person, or a registered dealer assigned with SRIN, he shall issue a retail invoice”.

43. In the said rules, the Form of Certificate prescribed in rule 73 shall be substituted by the following, namely:-

**“FORM OF CERTIFICATE**

**[See (rule 73)]**

**Audit Report under section 65 of Orissa Value Added Tax Act, 2004 –  
for the year \_\_\_\_\_**

To

M/s. \_\_\_\_\_

\_\_\_\_\_

1. I/We have verified correctness and completeness of the VAT returns, filed during the year from \_\_\_\_\_ to \_\_\_\_\_ with reference to the books of accounts audited by me/us, and subject to my/our observations and comments mentioned hereunder and in the statement of particulars; - state that,

(1) In my/our view the books of accounts and other value added tax related records and registers maintained by the dealer are sufficient for verification of correctness and completeness of the returns. The dealer has maintained and preserved the accounts and records as per the requirement of rule 67 & 69 of Orissa Value Added Tax Rules, 2004.

(2) The turnover of sales declared in the returns includes all the transactions of the sales during the period of review.

(3) The turnover of purchases declared in the returns includes all the transactions of purchases made during the period of review.

(4) The adjustment to turnover of sales and/or purchases is based on entries made in the books of accounts during the period of review.

(5) The deductions from the turnover of sales, including deductions on account of goods return, claimed in the returns are in conformity with the provisions of the relevant Act.

(6) Computation of tax payable as shown in the returns is correct.

- (7) The method adopted by dealer to determine input tax credit is as per the provisions in the Orissa Value Added Tax Act and the rules framed there under. The extent to which goods are sold, used, consumed or supplied or intended to be sold, used, consumed or supplied has been correctly calculated. Computation of admissible input tax credit admissible in respect of purchases made during the year and adjustment to input tax credit claimed in the tax periods under review is correct.
- (8) Computation of incentive benefits (if any) is in conformity of the provisions of the Act in this regard.
- (9) Other information furnished in the periodical returns filed during the year is correct and complete.
2. For the purpose of verification of correctness and completeness of the VAT returns filed during the period, as well as for the preparation of statement of particulars, we have relied on -
1. Books of Accounts for the year ended on 31<sup>st</sup> March.....
  2. Profit and loss Account and the Balance Sheet for the year ended on 31<sup>st</sup> March ..... (Previous year)
  3. Records / Registers relating to sales, purchases, stock, branch transfers, deductions, concessions, (List the records / registers verified)
    - (i) .....
    - (ii) .....
    - .....
3. The following are the major changes made during the period of review (specify if any of the below or others)
1. Changes in the business status.
  2. Change in the method of valuation of stock.
  3. Changes in the accounting system.
  - 4.....

4. Summary of the additional tax liability and/or additional refund due to the dealer, arising on verification of the value added tax annual return together with the books of accounts and other related accounts mentioned herein above, for the period under review is as follows.-

Sr. No.	Particulars	Amount as per return (Rs.)	Amount as determined (Rs.)	Difference (Rs.)
1	Value added tax payable under the Orissa V.A.T.Act, 2004.			
2	Input Tax Credit availed during the Period: a) on input b) on capital goods c) on goods for sale by transfer of right to use d) on opening stock on the date of registration			
3	Input Tax Credit: -Opening * -Availed during the year: -Adjusted during the year: -Excess Carried forward to next period:			
4	(i) Refund claim under rule 65 (ii) Refund claim under rule 66			
5	(i) Refund allowed under rule 65 (ii) Refund allowed under rule 66			
6	Tax payable under C.S.T. Act, 1956.			
7	Any other (Please specify).			

\* Opening balance has been taken form last year audit report/ Return in case not audited. .

5. The dealer has been advised to -
- (i) Pay differential tax liability of Rs.....  
(Rupees.....)
- (ii) Pay interest liability up to the time of payment.

Place.....

Signature.....

Date:.....

Name: .....

Enrolment/Membership

No.....

**Encl:**

- 1) Statutory Audit Report with Profit and Loss Account and Balance Sheet.
- 2) Statement of other observations comments and notes thereon.
- 3) Statement of other particulars as decided by the Commissioner through public circular.

**QUANTITATIVE DETAILS FOR MAJOR ITEMS OF STOCK IN TRADE/ RAW  
MATERIALS/FINISHED GOODS**

SL. No	Major Item	Unit of Measure	Purchase Units	Sales Units	Adj.* Units	Balance Units
1						
2						
3						

- 44.** In the said rules, in rule 80,-
- (i) in sub-rule (1) -
- (a) clause (iv) shall be substituted by the following, namely:-  
“(iv) application for issue of waybills referred to in clause (i) and clause (v) of this sub-rule shall be accompanied by an account of utilization of waybills issued to him in Form VAT-403”; and
- (b) clause (v) shall be substituted by the following, namely:-  
“(v) For issue of more than one booklet of waybills application shall be



filed in Form VAT-410, and on receipt of such application, one or more booklets of waybills or part thereof may be issued to a registered dealer subject to a maximum of twenty booklets in case of dealers under a LTU and ten booklets in case of other dealers based on justification:

Provided that, if any dealer, requires booklets of waybill forms more than the quantity specified at a time, he shall make an application to that effect to the Assistant Commissioner or the Sales Tax Officer, as the case may be, and if such requirement is found justified, the application along with recommendation and justification shall be forwarded to the Commissioner whose order shall be final in such cases:

Provided further that if a registered dealer, whose certificate of registration has been suspended under section 30 or who fails to furnish return under section 33 or who fails to comply with the requirements under section 61 or 73, the Sales Tax officer or the Assistant Commissioner, as the case may be, may refuse to issue way bill after giving him reasonable opportunity of being heard:

Provided also that where a dealer is refused way bill under this clause, the Sales Tax Officer or the Assistant Commissioner, as the case may be, shall pass an order to that effect and serve the order on that dealer”;

- (ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-  
“(1-a) – application made for issue of waybill under clause (i) and (v) of sub-rule (1) shall ordinarily be disposed off within three working days from the date of receipt of such application”
- (iii) in sub-rule (13), after the words “any person on his behalf”, the words “either rectifies the defect or omission or” shall be inserted; and
- (iv) in sub-rule (20), after the words “the sales tax officer or the assistant commissioner, as the case may be”, the words “under whose jurisdiction the dealer is registered” shall be inserted.

**45.** In the said rules, in rule 81, in sub-rule (1) -

- (i) in clause (iii), after the words “Sales Tax Officer”, the words “or

Assistant Commissioner” shall be inserted; and

- (ii) in clause (v) and in sub clause (b) of the said clause (v), after the words “Sales Tax Officer”, the words “or Assistant Commissioner” shall be respectively inserted.

**46.** In the said rules, in rule 83,

- (i) in sub-rule (5), for the words and figure “Form VAT-407”, the words and figure “Form VAT 407-A” shall be substituted; and
- (ii) in the proviso to sub-rule (5), for the words “before issue of order”, the words “by issuing notice” shall be substituted.

**47.** In the said rules, in rule 84, -

- (i) in sub-rule (9), for the words “Sales Tax Officer, as the Commissioner may authorise under sub section (3) of section 74, ” the words “any taxing authority appointed under sub section (2) of section 3 and authorised by the Commissioner under sub section (3) of section 74” shall be substituted; and
- (ii) in sub-rule (14), after the words “Sales Tax Officer”, the words “or the Assistant Commissioner of Sales Tax” shall be inserted.

**48.** In the said rules, in rule 85, in sub-rule (2), after the words “Sales Tax Officer”, the words “Assistant Commissioner of Sales Tax’ shall be inserted.

**49.** In the said rules, in rule 86, -

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

“(a) the Joint Commissioner or Deputy Commissioner of sales tax having jurisdiction and subject to distribution of work by the Commissioner, if the order is passed by an Assistant Sales Tax Officer or a Sales Tax Officer or an Assistant Commissioner, as the case may be”; and

- (ii) in clause (b), for the words “an Assistant Commissioner”, the words “or a Deputy Commissioner or Joint Commissioner of Sales Tax, as the case may be, subject to distribution of work by the Commissioner” shall be substituted.

**50.** In the said rules, in the proviso to rule 87, after the words “twenty percentum of the amount”, the words “of the tax or interest or both” shall be inserted.

**51.** In the said rules, in rule 89, in sub-rule (2), after the words “Assistant Commissioner”, the words “or Deputy Commissioner or Joint Commissioner of Sales Tax” shall be inserted.

52. In the said rules, in rule 90, the words figure and brackets “proviso to sub-rule (1)” shall be substituted by the words, figure and brackets “proviso to sub-rule (2)”.
53. In the said rules, in rule 98, in sub-rule (1), for the words “thirty days”, the words “sixty days” shall be substituted.
54. In the said rules, in rule 118, after the words “or an Assistant Commissioner”, the words “or a Deputy Commissioner or a Joint Commissioner” shall be inserted.
55. In the said rules, in rule 119, after the words “Deputy Commissioner”, the words “Joint Commissioner shall be inserted.
56. In the said rules, for rule 128, excluding the marginal heading, the following shall be substituted, namely:-
 

“128-(1) Fees payable under the Act & these rules shall be paid in court fee stamps or in cash through the Government Treasury:

Provided that fees payable on a memorandum of appeal or memorandum of cross objection shall be paid in shape of Court fees only.

(2)(a) The payment into the Government Treasury shall be accompanied by a challan in Form VAT-317 and the dealer shall attach one copy of the receipted challan to his application/ petition.

(b) For the purposes of this rule, the provisions of sub-rule (7) of rule 57 shall, mutatis mutandis, apply.

(3) All court fee stamps affixed to the memoranda or applications filed before the Commissioner or the Tribunal or any Sales Tax Authority shall be punched immediately in the presence of the authority concerned.”
57. In the said rules, in rule 129, for the word “dealer” wherever it occurs, the words and comma “dealer or person, as the case may be” shall respectively be substituted.
58. In the said rules, in rule 130, in sub-rule (4), for the words “the Assistant Commissioner” the words “Joint Commissioner” shall be substituted.
59. In the said rules, for Form VAT-1, the following Form shall be substituted, namely:-



06. Date from which liable to pay tax under the repealed Act.

D	D		M	M		Y	Y	Y	Y
		-			-				

07. Date from which the certificate of registration was effective under the repealed Act and the Registration Number.

D	D		M	M		Y	Y	Y	Y
		-			-				

R.C. No	
---------	--

08. Description of Commodities purchased or received otherwise than by way of purchases for resale/sale.

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

09. Are you manufacturing goods for sale ?  
(Score out whichever is not applicable)  
If answer is "Yes", furnish the following Details.

Yes	No
-----	----

10. Description of goods purchased/Received otherwise for use as:

Capital goods.

Raw Materials.

1.  
2.

1.  
2.

Consumables

1.  
2.

Fuel.

Packing Material

1.  
2.

1.  
2.

11. Description of goods manufactured for sale including byproducts.

	Taxable	Tax Free
Finished products.		
Byproduct		

12. Are you in receipt of any sales Tax incentive under IPR ?  
If your answer is "Yes", furnish the following details.

Yes	No
-----	----

13. Specify the IPR under which, incentive is being received and the nature of such incentive.  
(Score out whichever is not applicable)

IPR 1992	IPR 1996	IPR 2002
----------	----------	----------

Exemption	Deferment
-----------	-----------

14. Specify the dates from which the incentive is being availed and the number of years or the total amount for which such incentive is admissible.  (Mark “√” whichever is applicable)	D D      M M      Y Y Y Y <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> - <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> - <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div>						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 35%;">No of Years</td> <td style="width: 35%;">Amount</td> </tr> <tr> <td>Incentive available</td> <td></td> <td></td> </tr> </table>		No of Years	Amount	Incentive available		
	No of Years	Amount					
Incentive available							

  

15. Specify the number of years or the amount for which the incentive has already been availed.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 35%;">No of Years</td> <td style="width: 35%;">Amount</td> </tr> <tr> <td>Incentive already availed</td> <td></td> <td></td> </tr> </table>		No of Years	Amount	Incentive already availed		
	No of Years	Amount					
Incentive already availed							

  

16. Are you engaged in mining operation?  If your answer is “Yes”, furnish the following details.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Yes</td> <td style="width: 50%;">No</td> </tr> </table>	Yes	No
Yes	No		

  

17. Description of goods purchased for use in operation of mining.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Capital goods</td> <td style="width: 50%;">Others (specify)</td> </tr> <tr> <td>1.</td> <td>1.</td> </tr> <tr> <td>2.</td> <td>2.</td> </tr> <tr> <td>3.</td> <td>3.</td> </tr> <tr> <td>4.</td> <td>4.</td> </tr> </table>	Capital goods	Others (specify)	1.	1.	2.	2.	3.	3.	4.	4.
Capital goods	Others (specify)										
1.	1.										
2.	2.										
3.	3.										
4.	4.										

  

18. Are you a works contractor? (Score out whichever is not applicable) If your answer is “Yes”, furnish the following details.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Yes</td> <td style="width: 50%;">No</td> </tr> </table>	Yes	No
Yes	No		

  

19. Nature of works contract executed. (Mark “√” whichever is applicable)	<table style="width: 100%;"> <tr> <td style="width: 33%;">Civil</td> <td style="width: 33%;">Air-conditioning</td> <td style="width: 34%;"></td> </tr> <tr> <td>Electrical</td> <td>Others _____</td> <td>(specify)</td> </tr> <tr> <td>Fabrication / erection</td> <td></td> <td></td> </tr> <tr> <td>Structural</td> <td></td> <td></td> </tr> </table>	Civil	Air-conditioning		Electrical	Others _____	(specify)	Fabrication / erection			Structural		
Civil	Air-conditioning												
Electrical	Others _____	(specify)											
Fabrication / erection													
Structural													

  

20. Description of goods purchased for use in works contract.	<table style="width: 100%;"> <tr> <td style="width: 50%;">1.</td> <td style="width: 50%;">5.</td> </tr> <tr> <td>2.</td> <td>6.</td> </tr> <tr> <td>3.</td> <td>7.</td> </tr> <tr> <td>4.</td> <td>8.</td> </tr> </table>	1.	5.	2.	6.	3.	7.	4.	8.
1.	5.								
2.	6.								
3.	7.								
4.	8.								

  

21. If you were registered u/s 9-c of the repealed Act, specify the date upto which your registration is valid.	D D      M M      Y Y Y Y <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> - <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> - <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; margin: 2px;"></div> <div style="border: 1px solid black; display: inline-block; width: 10px; height: 20px; margin: 2px;"></div>
---	---

  

22. Details of Bank Account	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Name of the Bank</td> <td style="width: 15%;">Branch &amp; Code</td> <td style="width: 20%;">Account No</td> <td style="width: 45%;">Nature of Account</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>	Name of the Bank	Branch & Code	Account No	Nature of Account																
Name of the Bank	Branch & Code	Account No	Nature of Account																		

23. Permanent Account No.  
of the business (PAN)

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

24. Language in which Books of Account  
are maintained.

25. Are you maintaining accounts electronically?  
(Score out whichever is not applicable)

Yes	No
-----	----

26. Details of immovable  
property owned wholly  
or partly.

Description of property.	Address, where situated	Approx. Value	Share percentage

27. Details of security, if  
any, furnished.

Amount of Security. Rs.      P.	Manner in which furnished.

28. Particulars of registration certificated issued.

- (i) By the Registrars of Companies.
- (ii) By the Registrar of Cooperative Societies.
- (iii) By the Supdt of Central Excise.
- (iv) By the Supdt of State Excise.
- (v) Under the Central Sales Tax Act, 1956
- (vi) Under the Orissa Entry Tax Act, 1999
- (vii) Under the Orissa Luxury Tax Act,
- (viii) Under the Orissa Act on Professions Trades,  
Calling & Employment, 2000

29. Are you a member of any chamber of Commerce or  
Trade Organisation ?  
(score out whichever is not applicable)

Yes	No
-----	----

If your answer is "Yes", furnish  
the following details.

30. The name of the Chamber or Trade  
organization and particulars , if any,  
in support of membership.

31. Address of additional place(s) of business / branch / godown – both inside and outside the state.

Use Form VAT - 101 - A / B

32. Declaration of proprietor, each partner / Director, Authorised officer / person and Principal officer of the business.

Use Form VAT - 101 - C

33. The name and address of the Manager or Employee of the business or any other person associated with the business

Use Form VAT - 101 - D

## VERIFICATION

I \_\_\_\_\_ son / daughter / wife of  
 \_\_\_\_\_ status  
 \_\_\_\_\_ of the aforesaid business do hereby solemnly  
 affirm that the particulars given in this form are true and correct to the best of  
 my knowledge and belief. I undertake to notify immediately to the Registering  
 authority to whom these particulars has been furnished, any change in any of  
 the above particulars.

Signature

(Designation with relation to the business)

Seal

Date

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_"



60. In the said rules, for Form VAT-002, the following Form shall be substituted, namely:-

<b>FORM VAT-002</b>
---------------------

**“RETURN OF TURNOVER TAX PAYABLE BY A DEALER**

[Refer to sub-rule (6) of Rule 34]

01	SRIN						
----	------	--	--	--	--	--	--

02. Period covered by this return

From	D	D	M	M	Y	Y	Y	Y

To	D	D	M	M	Y	Y	Y	Y

03. Name of the business

--

Address

--

PIN						FAX						PHONE					
-----	--	--	--	--	--	-----	--	--	--	--	--	-------	--	--	--	--	--

04. If you have no purchase and sale mark this box “X”

--

**PART-A**

**Particulars of purchase and receipts**

**I - From registered dealers**

	Purchase value including tax
05. Purchases of goods	
(i) exempt from tax	
(ii) prescribed in Schedule-B excluding goods on which tax has been paid on MRP	
(iii) prescribed in Schedule-C	
(iv) on which tax has been paid on MRP.	
(v) <b>Total [(i)+(ii)+(iii)+(iv)]</b>	

**II - From unregistered dealers**

06. Purchase/receipt of goods subject to levy of tax	
(i) @ 1%	
(ii) @ 4%	
(iii) @ 12.5%	
(iv) @ 20%	
(v) <b>Total [(i)+(ii)+(iii)+(iv)]</b>	
07. Total receipt/purchase from all sources <b>[05(v)+06(v)]</b>	

**PART-B****I - Turnover of sales and turnover of purchase****(Sale of goods through works contract not to be included here)**

	Sale value	Tax paid
08. <b>Total Sale of goods purchased from registered dealers on payment of tax</b>		
09. <b>Less : sale of goods</b>		
(i) declared u/s 14 of the CST Act.		
(i) purchased on payment of tax on MRP		
(iii) prescribed in Schedule-C purchased on payment of tax		
(iv) exempt from tax		
(v) <b>Total [(i)+(ii)+(iii)+(iv)]</b>		

**II - Calculation of Tax**

	Turnover "A"	Tax "B"
10. Taxable sale for levy of TOT @ 1% [08-09(v)]		
11. Turnover of purchase for levy of tax u/s 12		
12. <b>Total Tax payable [10(B)+11(B)]</b>		

**III - Calculation of TTO and composition tax of works contractors**

13. Gross payment receipt/receivable		
	<b>TTO "A"</b>	<b>Tax "B"</b>
14. Taxable turnover (60% of the amount at box 14) and tax @ 4% thereon.		

**IV – Tax payable and tax paid**

15. <b>Total Tax payable [12(B) or 14(B)]</b>	
16. Less tax paid	
(i) Self deposit	
(ii) TDS	
(iii) check gate payment	
(iv) excess paid in previous quarter, if any	
(v) <b>Total</b>	
17. Balance payable, if any [15-16(v)]	

**18. Payment details**

SL. No.	Challan No./D.D.No. / M.R No.	Date	Treasury / Bank	Branch Code	Amount
1.					
2.					
3.					

**19. Information on use of invoices for the quarter.**

Retail invoice issued		Total value of sales	Invoice received		Total value of purchases
From SI No. of Invoice	To SI No. of Invoice		No. of sellers	Total no. of invoice	

**DECLARATION**

I (name) \_\_\_\_\_ being (status) \_\_\_\_\_ of the above business do hereby declare that the information given in this return is true and correct to the best of my knowledge and belief.

Signature

Status with relation to business

Seal

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

**(FOR OFFICIAL USE ONLY)**

Acknowledgement receipt no. \_\_\_\_\_ Date \_\_\_\_\_

Signature and stamp  
of Section Clerk".

61. In the said rules, for Form VAT-101, the following Form shall be substituted, namely:-

**FORM VAT- 101**

**“APPLICATION FOR REGISTRATION**

[See sub-rule (1) and sub-rule (2) of rule 15]

Please read the following before filling up the form

- Submit in duplicate,
- Use separate sheet where space provided is insufficient,
- Use legible capital letters.
- Mention the Registering authority to whom the application is submitted.

To

The Registering Authority,

CIRCLE

I .....son/daughter/wife of  
..... the Proprietor / Partner / Karta of HUF / (Managing)  
Director/ Principal officer / Authorised Departmental officer of the business, the particulars of  
which are detailed below, hereby apply on behalf of that business for grant of a certificate of  
registration under the Orissa value Added Tax Act, 2004.

01. Name of the Business:

02. Address of the Principal place or Place of business:

(Principal place of Business, If there is more than one place of business)

Village/Holding No:

Locality / Ward No.

Town/City

P.O: (Pin)

Phone:

FAX No.

E-Mail:

03. Occupancy status of place  
of business

(Score out whichever is not applicable)

Owned/ Rented/ Leased /  
free of rent / others(specify)

04. Status of the business  
(Mark “✓” whichever is  
applicable)

Proprietorship  
Partnership  
Public Ltd. Company  
Private Ltd. Company  
Cooperative Society  
Association of persons

Hindu undivided family  
Public sector  
undertaking  
Department of  
Government  
Others(specify)\_\_\_\_\_

05. Nature of business activities:

(Mark ✓ whichever is  
applicable)

Trading  
Manufacturing  
Mining  
Generation &  
Distribution of  
Electricity  
Leasing

Execution of works contract  
Restaurateur  
Others(specify)\_\_\_\_\_

06. Description of commodities purchased or received otherwise than by way of purchases for resale/sale.

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

07. Are you manufacturing goods for sale?

Yes

No

(Score out whichever is not applicable)  
If answer is Yes, furnish the following details.

08. Description of goods purchased / Received otherwise for use as:

Capital goods.

1.  
2.  
3.

Raw Materials.

1.  
2.  
3.

Consumables.

1.  
2.  
3.

Fuel.

- |    |    |
|----|----|
| 1. | 3. |
| 2. |    |

Packing Material

- |    |    |
|----|----|
| 1. |    |
| 2. | 3. |

09. Description of goods manufactured for sale including byproducts.

Finished products.	Taxable	Tax Free
	1	1
	2	2
Byproducts	1	1
	2	2

10. Are you engaged in mining ?

Yes

No

If your answer is "Yes",  
furnish the following details.

11. Description of goods purchased for use in operation of mining.	Capital goods	Others (specify)
	1.	1.
	2.	2.
	3.	3.
	4.	4.

12. Are you a works contractor ?	Yes	No
If your answer is "Yes", furnish the following details.		

13. Nature of works contract executed. (Mark "✓" whichever is applicable)	Civil Electrical Fabrication / erection Structural	Air-conditioning Others _____ (specify)
--	---	---

14. Description of goods purchased for Use in the execution of works.	1. 2. 3. 4.	5. 6. 7. 8.
---	----------------------	----------------------

15. Date of commencement of business	D D M M Y Y Y Y <div style="display: flex; justify-content: space-around;"> <div><div></div><div></div></div> <div><div></div><div></div></div> <div>-</div> <div><div></div><div></div></div> <div><div></div><div></div></div> <div>-</div> <div><div></div><div></div></div> <div><div></div><div></div></div> <div><div></div><div></div></div> <div><div></div><div></div></div> </div>
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16. Details of purchases or sales from the date of commencement of business to the date of application - month wise (part of the month to be shown separately)	Month	Purchase Rs. P.	Sales Rs. P.
	Total		

17. Date of commencement of liability to be registered under the Orissa Value Added Tax Act, 2004.	D D M M Y Y Y Y <div style="display: flex; justify-content: space-around;"> <div><div></div><div></div></div> <div><div></div><div></div></div> <div>-</div> <div><div></div><div></div></div> <div><div></div><div></div></div> <div>-</div> <div><div></div><div></div></div> <div><div></div><div></div></div> <div><div></div><div></div></div> <div><div></div><div></div></div> </div>
--	---

18. Are you applying for voluntary registration?	Yes	No
If your answer is "Yes", furnish the following details.		

19. Description of goods intended to be manufactured for sale.	1. 2. 3.
--	----------------

20. Description of goods intended to be purchased for manufacturing of goods for sale.	Capital goods.	Fuel
	1.	1.
	2.	2.
	Raw Materials	Other
	1.	1.
	2.	2.
Consumables	Packaging Material	
1.	1.	
2.	2.	

21. The anticipated date of commencement of commercial production.	D	D	M	M	Y	Y	Y	Y
			-		-			

22. Details of Bank Account	Name of the Bank	Branch & Code	Account No	Nature of Account

23. Income Tax PAN (Permanent Account Number)									
--	--	--	--	--	--	--	--	--	--

24. Language in which Books of Account are maintained.
--

25. Are your accounts maintained electronically? (score out whichever is not applicable)	Yes	No
---	-----	----

26. Particulars of registration certificate issued by the Registrar of Companies/ Registrar of Cooperative Societies / Superintendent Excise or any other Registering authority in India including the Director of Industries.
--

27. Are you a member of any chamber of Commerce or Trade Organisation ? (score out whichever is not applicable)	Yes	No
If your answer is "Yes", furnish the following details.		

28. The name of the Chamber or Trade organization and particulars , if any in support of such membership.

29. Address of additional place(s) of business / branch / godown – both inside and outside the state.

Use Form VAT - 101 - A / B

30. Declaration of proprietor, each partner / Director, Authorised officer / person and Principal officer of the business.

Use Form VAT - 101 - C

31. The name and address of the Manager or employee of the business or any other person associated with the business.

Use Form VAT - 101 - D

32. Details of immovable property owned wholly or partly by the business.

Description of property.	Address, where situated	Approx. Value	Share percentage

### **VERIFICATION**

I \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ status \_\_\_\_\_ of the aforesaid business do hereby solemnly affirm that the particulars given in this form are true and correct to the best of my knowledge and belief. I undertake to notify immediately to the Registering authority to whom the application has been made any change in any of the above particulars.

Signature.  
(Designation with relation to the business)

Seal

D	D		M	M		Y	Y	Y	Y
		-			-				

Enclosures to be annexed to the application for registration.

1. Rent agreement.
2. Deed of Partnership (copy)
3. Article of Association & Memorandum.
4. Authorization, if any, in original.
5. Declarations.
6. Voter Identity Card (copy)
7. PAN (copy)
8. Any other document".



62. In the said rules, for Form VAT-102, the following Form shall be substituted, namely :-

**FORM VAT- 102**

**“RESPONSE TO APPLICATION FOR VAT REGISTRATION  
(INTERIM)”**

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

Pin Code :

Telephone/Fax No

Receipt of your application for registration dated \_\_\_\_\_ is acknowledged.

03. Initial scrutiny of your application for registration shows that you have not filled up or correctly filled up the following particulars against the following serial of the form.

1	05	09	13	17	21	25	29
2	06	10	14	18	22	26	30
3	07	11	15	19	23	27	31
4	08	12	16	20	24	28	32

04. You are found to have not enclosed the following documents to your application for registration.

1  
2  
3  
4

You are requested to make it convenient to fill up the wanting particulars/correctly fill up the particulars and furnish the wanting documents within seven days from the date of receipt of this communication so as to facilitate the processing of your application for registration.

Date.  
Seal

(Registering Authority)

”.

63. In the said rules, for Form VAT-103, the following Form shall be substituted, namely:-

**FORM VAT -103**

**“REGISTRATION CERTIFICATE FOR DEALERS LIABLE TO PAY VALUE  
ADDED TAX**

[See Sub-rule (3) of rule 18, sub-rule (1) and (2) of rule 19]

I hereby certify that \_\_\_\_\_ status  
\_\_\_\_\_, whose principal business activities comprise  
\_\_\_\_\_ and whose Principal place of business/place of  
business is situated at :-

Village/Holding No.

Locality

Ward No.

Corporation/Municipality/N.A.C./

Town/City.

Post Office

PIN

Police Station

District

is registered/is deemed to be registered under sub section (2)/sub section (5)  
of Section 25 or sub section (2) of Section 26 of the Orissa Value Added Tax  
Act, 2004 and is assigned with Identification Number.

TIN

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

D D M M Y Y Y Y

With effect from

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

02. The additional place of business, branch, godown or warehouse is  
situated at the following address:

Additional Place of business/Branch	Godown/Warehouse

03. The following goods or class or classes of goods are purchased or intended to be purchased or received otherwise than by way purchases for resale or sale.

Description of goods or class or classes of goods	
1.	6.
2.	7.
3.	8.
4.	9.
5.	10.

04. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use as capital goods, raw materials, consumables, fuels directly in the manufacture of goods and packing materials, for sale.

Capital goods	Raw materials	Consumables	Fuel	Packing material
1.	1.	1.	1.	1.
2.	2.	2.	2.	2.
3.	3.	3.	3.	3.
4.	4.	4.	4.	4.
5.	5.	5.	5.	5.
6.	6.	6.	6.	6.
7.	7.	7.	7.	7.

05. The following goods are manufactured or produced as bye-product for sale:

Description of goods manufactured	
Taxable	Tax free
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

Description of Bye-products produced.	
Taxable	Tax free
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

06. The following goods are purchased or intended to be purchased or received otherwise than by way of purchases for use in the execution of works contract.

Description of goods	
1.	4.
2.	5.
3.	6.

07. Given under my hand at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 200....

08. Your VAT Office is  CIRCLE.

Seal

REGISTERING AUTHORITY  
ASSISTANT COMMISSIONER OF SALES TAX,  
\_\_\_\_\_CIRCLE

Note:

- Score out whichever is not applicable
- Use block letter
- No box shall be left blank
- When not applicable, the box shall be crossed and stamped "NOT APPLICABLE".
- Registration Certificate shall be displayed at a conspicuous place of Principal place of business.
- Copy of Registration Certificate shall be displayed at a conspicuous place of each additional place of business mentioned in such Certificate".

64. In the said rules, for Form VAT-104, the following Form shall be substituted, namely:-

**"NOTICE OF DEMAND OF SECURITY**

**FORM VAT-104**

[ Refer sub-rule (1) and sub-rule (2) of rule 24]

01. Office address	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D	M	M	Y	Y	Y	Y								
D	D	M	M	Y	Y	Y	Y										
<table style="margin: auto;"> <tr> <td style="border: 1px solid black; width: 30px; height: 20px;">02</td> <td style="border: 1px solid black; width: 30px; height: 20px;">TIN</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>		02	TIN														
02	TIN																
03. NAME AND ADDRESS OF THE DEALER:																	

(Mark "✓" whichever is applicable)

Please take notice that an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) only has been estimated as the security payable by you under subsection (1) of section 27 of the Orissa Value Added Tax Act, 2004.

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have already furnished security of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) on \_\_\_\_\_, or

Being a registered dealer under the Orissa Value Added Tax Act, 2004, you have not furnished any security;

You are now required to pay the additional security or security, as estimated to be due and payable in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

After careful consideration of your application for grant of registration received in this office on \_\_\_\_\_, you are required to furnish security of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) as mentioned above in the manner specified in sub-rule (4) of rule 24, within fourteen days from the date of receipt of this notice.

Failure to comply with the terms of this notice shall result in cancellation of your certificate of registration under rule 31 or rejection of the application for registration under sub-rule (5) of rule 24, as the case may be.

Seal

REGISTERING AUTHORITY  
Asst. Commissioner of Sales Tax/  
Sales Tax Officer,

Circle".

65. In the said rules, for Form VAT-106, the following Form shall be substituted, namely:-

<b>FORM VAT- 106</b>
----------------------

**“APPLICATION FOR REGISTRATION OF DEALERS  
INTENDING/LIABLE TO PAY VAT IN LIEU OF TURNOVER TAX**

[ Refer sub-rule (1) of rule 27]

01. Office address	D	D		M	M		Y	Y	Y	Y
			-			-				

02	SRIN											
----	------	--	--	--	--	--	--	--	--	--	--	--

03. NAME AND ADDRESS OF THE DEALER:

04. Due to the occurrence of the following events :  
(Mark “√” , whichever is applicable)

- (a) the turnover of sales has exceeded rupees Twenty Lakh on \_\_\_\_\_,  
being in course of the year or during the preceding year, for which I  
have been paying turnover tax; or
- (b) there in sale or purchase of goods or sale or purchase of goods is  
intended to be made in course of inter-state trade and commerce; or
- (c) there is despatch or receipt of goods or such despatch or receipt is  
intended to be made otherwise than by way of sales to or purchases  
from outside the state; or
- (d) there is import of goods from or export of goods to outside the territory  
of India or such import or export are intended to be made.

I am liable to pay VAT in lieu of turnover tax with effect from \_\_\_\_/\_\_\_\_/\_\_\_\_

I may, therefore, be issued with a certificate of registration in Form VAT 103 and assigned with TIN.

Or

I hereby exercise my option to pay VAT in lieu of turnover tax for the following reasons.

(i)

(ii)

(iii)

I may, therefore, be issued with a certificate of registration in Form VAT 103 and assigned with a TIN.

05. I am submitting herewith the certificate of registration issued in my favour in Form VAT 002 along with the SRIN assigned.

## D E C L A R A T I O N

I \_\_\_\_\_ son / daughter / wife of \_\_\_\_\_  
 \_\_\_\_\_ status \_\_\_\_\_ of the above mentioned  
 business hereby declare that the particulars furnished in this form are correct and true to the best of my  
 knowledge and belief.

Signature

Status with relation to the business

Seal

Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_”.

66. In the said rules, after Form VAT-106, the following Form shall be inserted, namely:-

**FORM VAT- 106-A**

**“APPLICATION FOR REGISTRATION OF DEALERS  
INTENDING/LIABLE TO PAY TURNOVER TAX IN LIEU OF VAT**

[ See Rule 27-A]

01. Office address	D	-	M	M	-	Y	Y	Y	Y

02	TIN										
----	-----	--	--	--	--	--	--	--	--	--	--

03. NAME AND ADDRESS OF THE DEALER:

04. Due to the occurrence of the following events:

(Mark “✓”, whichever is applicable)

- (a) the gross turnover has fallen short of Rupees Twenty Lakh for three consecutive years. ; and
- (b) there is no sale or purchase of goods in course of inter-state trade and commerce; and
- (c) there is no dispatch or receipt of goods otherwise than by way of sales to or purchases from outside the state; and
- (d) there is no import of goods from or export of goods to outside the territory of India ;

I hereby exercise my option to pay turnover tax in lieu of VAT.

and

I may, therefore, be issued with a certificate of registration in Form VAT 002 and assigned with SRIN.



05. I am submitting herewith the certificate of registration issued in my favour in Form VAT 103 along with the TIN assigned.

## DECLARATION

I \_\_\_\_\_ son / daughter / wife of \_\_\_\_\_  
\_\_\_\_\_ status \_\_\_\_\_ of the above  
mentioned business hereby declare that the particulars furnished in this form are  
correct and true to the best of my knowledge and belief.

Signature

Status with relation to the business

Seal

Date \_\_\_\_/\_\_\_\_/\_\_\_\_”.

67. In the said rules, for Form VAT-108, the following Form shall be substituted, namely:-

**FORM VAT-108**

**“APPLICATION FOR AMENDMENT OF REGISTRATION CERTIFICATE**  
[ Refer sub-rule (1) of rule 29 ]

<p>01. OFFICE ADDRESS</p> <p>To</p> <p>The Registering Authority, _____, Circle _____ _____</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p style="text-align: center;">-    -    -</p> <p>02. Name &amp; Address of the dealer –</p> <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="text-align: center;">TIN</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <td style="text-align: center;">SRIN</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D	M	M	Y	Y	Y	Y									TIN												SRIN											
D	D	M	M	Y	Y	Y	Y																																		
TIN																																									
SRIN																																									

Please note :

- Mark “√”, whichever is applicable and fill in the corresponding particulars in the appropriate box.
- Use legible capital letter.
- Use additional sheet, if the space provided is insufficient.

03.	In case of discontinuation of business, the date from which, the business is discontinued.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p style="text-align: center;">-    -    -</p>	D	D	M	M	Y	Y	Y	Y																												
D	D	M	M	Y	Y	Y	Y																															
04.	In case of disposal or sale of business or any part thereof, the date of such disposal or sale and the extent of sale	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p style="text-align: center;">-    -    -</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 33%; text-align: center;">Particulars of Sale</td> <td style="width: 33%; text-align: center;">To whom sold</td> <td style="width: 33%; text-align: center;">Approx. Value</td> </tr> <tr> <td style="height: 40px;"></td> <td></td> <td></td> </tr> </table> <p style="margin-top: 10px;">If the sale in to a registered dealer, mention his Identification No.</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	D	D	M	M	Y	Y	Y	Y									Particulars of Sale	To whom sold	Approx. Value																	
D	D	M	M	Y	Y	Y	Y																															
Particulars of Sale	To whom sold	Approx. Value																																				
05.	In case of change in the name and style of business, the changed name and the date from which the change takes effect.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p style="text-align: center;">-    -    -</p> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 50%; text-align: center;">Present Name</td> <td style="width: 50%; text-align: center;">Changed Name</td> </tr> <tr> <td style="border: 1px solid black; height: 40px;"></td> <td style="border: 1px solid black; height: 40px;"></td> </tr> </table>	D	D	M	M	Y	Y	Y	Y									Present Name	Changed Name																		
D	D	M	M	Y	Y	Y	Y																															
Present Name	Changed Name																																					
06.	In case of change of ownership of the business, the change so effected and the date from which the change is effective.	<p>W.E.F.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p style="text-align: center;">-    -    -</p> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 50%; text-align: center;">Present Ownership</td> <td style="width: 50%; text-align: center;">Changed Ownership</td> </tr> <tr> <td style="border: 1px solid black; height: 40px;"></td> <td style="border: 1px solid black; height: 40px;"></td> </tr> </table> <p style="margin-top: 10px;">W.E.F.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p style="text-align: center;">-    -    -</p>	D	D	M	M	Y	Y	Y	Y									Present Ownership	Changed Ownership			D	D	M	M	Y	Y	Y	Y								
D	D	M	M	Y	Y	Y	Y																															
Present Ownership	Changed Ownership																																					
D	D	M	M	Y	Y	Y	Y																															

07. In case of reconstitution of the business, the reconstitution so made and the date from which such reconstitution is effective.

Present constitution

Changed constitution

W.E.F. 

D	D		M	M		Y	Y	Y	Y
		-			-				

08. In case of change in nature of business, the change so made and the date from which such change is effective.

Present nature of business

Changed nature of business

W.E.F. 

D	D		M	M		Y	Y	Y	Y
		-			-				

09. In case of change in address of the principal place of business or additional place of business or branch, the present address and the changed address and the date from which such change is effective.  
(Indicate whether the change in address is within the jurisdiction of the same registering authority or otherwise and if the changed address falls under the jurisdiction of a different registering authority, mention the details of the new registering authority.)

Present address of the principal place of business / branch / additional place of business.

--

Changed address of the principal place of business/branch/ additional place of business.

--

w.e.f. 

D	D		M	M		Y	Y	Y	Y
		-			-				

Present Registering authority.

--

Circle

Registering authority in Respect of the changed address.

--

Circle

10. In case of change of address of godown or warehouse, the change in address and the date from which, the change takes effect.

Present address of godown / warehouse

New address of godown / warehouse

W.E.F. 

D	D		M	M		Y	Y	Y	Y
		-			-				

11. In case, a new place of business or godown or warehouse is opened, the address of such place, godown or warehouse and the date from which, it is opened.
- Address of new place of business/ godown / warehouse.
- 
- D      D      M      M      Y      Y      Y      Y
- W.E.F. 

		-			-				
--	--	---	--	--	---	--	--	--	--
- 
12. In case, the goods dealt in are either deleted or added, the deletion or addition so made and the date from which such deletion or addition is effective.
- Goods presently dealt in
- 
- Goods dealt in proposed to be added or dealt.
- 
- D      D      M      M      Y      Y      Y      Y
- W.E.F. 

		-			-				
--	--	---	--	--	---	--	--	--	--
- 
13. In case, the goods manufactured for sale are changed or new goods to be manufactured, the change so made and the date from which such change is effective.
- Goods presently manufactured for sale
- 
- Goods proposed to be manufactured for sale in addition to goods presently manufactured.
- 
- D      D      M      M      Y      Y      Y      Y
- W.E.F. 

		-			-				
--	--	---	--	--	---	--	--	--	--
- 
14. My Bank Account has changed in respect of –
- 
- 
15. If, there is a new Bank Account, please furnish details.
- | Name of Bank | Branch & Code | Account No | Nature of account. |
|--------------|---------------|------------|--------------------|
|              |               |            |                    |
- 
16. The Manager or person authorized to receive notice, order and other communications have been changed or the authorisation so made has been cancelled and in his/their place, authorisation for the purpose has been made in respect of the following person(s).

Name of the person authorized.	Designation of the person with relation to the business.	Date from which the authorisation has been made.	Signature of the person so authorized.

### DECLARATION

I (name) \_\_\_\_\_ status \_\_\_\_\_  
of the above business hereby declare that the information given in this form is true and correct.

Signature \_\_\_\_\_  
with seal.

Date of declaration \_\_\_\_/\_\_\_\_/\_\_\_\_

Please enclose copy of the documents in support of your application for amendment of the certificate of registration”.

68. In the said rules, for Form VAT-109, the following Form shall be substituted, namely:-

<b>FORM VAT-109</b>
---------------------

**“INTIMATION OF SALE OF BUSINESS TO A REGISTERED DEALER**

[ Refer sub-rule (9) of rule 29 ]

01. Office Address	D	D		M	M		Y	Y	Y	Y
			-			-				
	02	TIN								
		SRIN								

03. The business under the name and style of, M/s. \_\_\_\_\_, with its principal place of business at \_\_\_\_\_ and branches/ additional place of business at \_\_\_\_\_ has been sold/disposed of by way of Sales on \_\_\_\_\_ to a dealer, M/s. \_\_\_\_\_, whose place of business/principal place of business is situated at \_\_\_\_\_.

04. The purchaser is registered under the Orissa Value Added Tax Act, 2004 and is in possession of a valid TIN \_\_\_\_\_ / SRIN \_\_\_\_\_

05. The sales comprise the following:
- stock in trade
  - furniture and fixtures
  - place of business/godowns or warehouse
  - plant and machinery
  - others, if any (please specify)

06. The sale is covered by a sale deed executed on \_\_\_\_\_. (copy to be furnished).

07. The consideration received for the sale of different items of goods are as under:

Items	Consideration received Rs.
1. Stock-in-trade	
2. Furniture and fixtures	
3. Place of business	
4. Plant and machinery	
5. Others (please specify)	
Total	

(Details of the items and consideration received thereagainst to be furnished in a separate sheet)

08. If the sale takes place in course of a tax period, the return upto the date of sale is to be furnished in Form VAT 202 and copy of the return so furnished to be enclosed.

09. Inventory of the goods sold. (copy to be furnished)

10. Input tax credit carried forward, if any, on the date of sale as per the final return furnished.

11. Arrears of tax, interest, penalty, overdue return and any other amount under the Act outstanding for realisation, if any, are as under;

Period	Tax	Interest	Penalty	Other dues	Total

### DECLARATION

12. I \_\_\_\_\_ son/daughter/husband of \_\_\_\_\_ status \_\_\_\_\_ of the above mentioned business do hereby declare that the information furnished in the form are true and correct to the best of my knowledge and belief. If there is any change in the information so furnished, the same shall be intimated immediately to the registering authority.

Signature

Status with relation to the business

Date of application \_\_\_\_/\_\_\_\_/\_\_\_\_”.

Stamp

69. In the said rules, for Form VAT-110, the following Form shall be substituted, namely:-

<b>FORM VAT-110</b>
---------------------

“NOTICE OF SUSPENSION OF REGISTRATION CERTIFICATE

[ Refer sub-rule (2) of rule 32]

01. Office Address	D	D		M	M		Y	Y	Y	Y
			-			-				

02	TIN											
	SRIN											

03. Name of the dealer..... Address.....
---

04. You are found to have committed the following offence(s) as per records available in this office : (Please, mark “√” whichever is applicable in the appropriate box)

- ☐ failed to file return for the tax period \_\_\_\_\_ or tax periods \_\_\_\_\_ within the time prescribed for the purpose; or
- ☐ knowingly furnished incomplete or incorrect information in the return furnished for the tax period or tax periods \_\_\_\_\_; or
- ☐ failed to pay tax, interest and penalty due under the Act for the period or periods \_\_\_\_\_; or
- ☐ failed to account for the Tax/Retail invoices issued, in the books of account as per details specified in the order; or
- ☐ furnished, accepted or held or caused to be produced a false waybill knowingly, the details of which are specified in the order; or
- ☐ you have no business at the declared place at \_\_\_\_\_; or
- ☐ contravened the provisions of Section \_\_\_\_\_ of the Act; or
- ☐ discontinued business without informing such discontinuation as per details specified in the order: or
- ☐ conducted business in such manner that there is reasonable apprehension of evasion of tax or attempt to evade tax and such apprehension is based on facts, the details of which are specified in the order.



05. Accordingly, your continuance as a registered dealer is prejudicial to the interest of revenue.
06. Your certificate of registration is, therefore, suspended under sub-section (1) of Section 30 of the Orissa Value Added Tax Act., 2004.
07. The suspension of your registration certificate shall take effect from the date of service of this notice.
08. Please note that you are not entitled to input tax credit from the date, the suspension takes effect to the date of order of the restoration of your registration certificate, if any.
09. Please also note that you are not entitled to issue any tax invoice against your sales during the period as mentioned in the preceding paragraph.
10. However, you are given an opportunity to produce such evidence, record or document relying on which, you intend to rebut the allegations.
11. You are, therefore, directed to appear in person or through your authorised representative in the office of the undersigned at \_\_\_\_\_ A.M./P.M. on \_\_\_\_\_ and produce such evidence, record or document
12. If you fail to appear or cause appearance on the date and time fixed and produce relevant evidence, records or documents, the order of suspension of the registration certificate shall be decided on merit.

Registering Authority,

Office seal

Asst. Commissioner of Sales Tax / Sales Tax Officer

\_\_\_\_\_ Circle”.

Place \_\_\_\_\_

Date \_\_\_\_\_

70. In the said rules, for Form VAT-111, the following Form shall be substituted, namely:-

**Form VAT-111**

**“SHOW CAUSE NOTICE FOR FAILURE TO BE REGISTERED**

[Refer Sub-rule (1) of rule 17)

01. OFFICE ADDRESS

D D M M Y Y Y Y  
  -   -

02. NAME AND ADDRESS OF THE DEALER

(Strike out whichever is not applicable)

03. You were intimated in this office letter no \_\_\_\_\_ dt. \_\_\_\_/\_\_\_\_/\_\_\_\_  
 that your gross turnover of sales has exceeded the taxable limit w.e.f \_\_\_\_/\_\_\_\_/\_\_\_\_  
 and that you are required to be registered under subsection(1) of section 25 of the Act  
 from this date.

Or

You, being a dealer, registered under section 7(1) of the Central Sales Tax Act, 1956 or you being a dealer liable to be registered under the said Act, effected sales inside the state, for which you are required to be registered under sub-section(1) of section 25 of the Act w.e.f \_\_\_\_/\_\_\_\_/\_\_\_\_, as intimated to you in this office letter no \_\_\_\_\_ dt \_\_\_\_/\_\_\_\_/\_\_\_\_.

04. In spite of due service of the intimation as referred to above, you have failed to get yourself registered under the Act.

05. You are, therefore, directed to show cause before the undersigned on \_\_\_\_/\_\_\_\_/\_\_\_\_ at \_\_\_\_\_ A.M / P.M in his office at \_\_\_\_\_, why penalty under sub-section(1) of section 28 shall not be imposed for failure to be registered.

SALES TAX OFFICER/  
 ASSISTANT COMMISSIONER OF SALES TAX  
 \_\_\_\_\_ CIRCLE”.

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

71. In the said rules, for Form VAT-201, along with the Annexure, the following Form shall be substituted, namely:-

<b>FORM VAT-201</b>
---------------------

<b>“RETURN OF VALUE ADDED TAX PAYABLE BY A DEALER</b>
---

[See sub-rule (1) of rule 34]

**PART-A**

Original / Revised

If revised Date of filing of Original Return \_\_\_\_/\_\_\_\_/\_\_\_\_

Acknowledgement No. \_\_\_\_\_

Attach a note explaining the reason for revising the return

01. TIN 

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

02. Period covered by this return

From 

D	D		M	M		Y	Y	Y	Y
		-			-				

 To 

D	D		M	M		Y	Y	Y	Y
		-			-				

03. Name and Style of the business

--

Address

--

PHONE

								Email ID	
--	--	--	--	--	--	--	--	----------	--

**In the boxes herein after provided do not leave any box blank unless you have marked “X” in box 04.**

**If you have nothing to enter in a box, insert “NIL”.**

04. If you have made no purchase as well as no sale, mark this box “ X “

--

05. Input tax credit carried forward from previous tax period.  
(same as at serial No.55 of the previous return)

Rs.	
-----	--

**PART-B****Purchases and receipts during the period covered by this return**

<b>I. - Within the State</b> <b>(Excluding capital goods &amp; goods meant for sale by transfer of right to use)</b>		Value excluding Tax (in Rs.) “A”	VAT (in Rs.) “B”
6.	Purchase of goods exempt from tax		
7.	Purchase of goods at 1% tax rate on Tax Invoice		
8.	Purchase of goods at 4% tax rate on Tax Invoice		
9.	Purchases at 12.5 % tax rate on Tax Invoice		
10.	Purchase of Schedule ‘C’ goods		
11.	Any other receipts/purchases not specified above (Please specify)		
<b>II. From outside the State</b> <b>(Excluding capital goods and goods meant for sale by transfer of right to use)</b>		Value (in Rs.)	
12.	Purchase of goods in the course of inter-state trade.		
13.	Purchase of goods in the course of Import into India		
14.	Receipt of goods other than by way of purchases by stock transfer		
15.	Receipt of goods other than by way of purchases as consignment agent		
16.	<b>Total value of goods purchased / received during the period covered by this return. (Add value in column-A from Sl. No. 6 to 15)</b>		

***Capital goods and goods meant for sale by way of transfer of right to use***

<b>III. Within the State</b>			
17.	(i) Purchase / receipt value of capital goods		
	(ii) Purchase / receipt value of goods for sale by transfer of right to use		
<b>IV. From outside the state</b>			
18.	(i) Purchase / receipt value of capital goods		
	(ii) Purchase / receipt value of goods for sale by transfer of right to use		
19.	<b>Total value of goods purchased / received including capital goods and goods meant for sale by way of transfer of right to use (16+17(i)+17(ii)+18(i)+18(ii))</b>		
20.	<b>Total amount of Input tax [05+07(B)+08(B)+09(B)]</b>		
21.	<b>Less</b> (i) Non-Creditable amount of input tax in respect of despatch of goods otherwise than by way of sales ( <b>Box 4(6) of Annexure I</b> )		
	(ii) Reduction of ITC in excess of CST payable, as per clause (d) to the proviso in sub-section (3) of Section 20 ( <b>as at serial 5 of Annexure II or Sl. No. 8 of Annexure-II-A</b> )		
	(iii) Reduction of ITC for sale value less than corresponding purchase value as per sub-section (8-a) of Section 20 ( <b>total of column 7 of the table in Annexure VI or column 9 of Annexure VI-A</b> )		
	(iv) ITC to be reversed for other reasons ( <b>as per column 8-D of Annexure -VII</b> )		
	(v) VAT paid on goods for use in mining, generation of electricity including captive power plant.		
	(vi) VAT paid on goods which are not input		
22.	<b>Total reduction of ITC (21(i) + (ii) + (iii) + (iv) + (v) + (vi))</b>		
23.	<b>Net Input Tax (20-22)</b>		

24.	<b>Decrease of ITC</b> due to receipt of credit note [Strike out which is not applicable] [box (4)(v) of Table-II of Annexure-V]	
25.	<b>Increase of ITC</b> due to receipt of debit note [box (6)(v) of Table-II of Annexure-V]	
26.*	Creditable amount of input tax in respect of purchase of capital goods (refer sub-rule (2) of rule 11. (box 9 of Annexure-III)	
27.**	Creditable amount of input tax in respect of goods, the right to use of which has been transferred (box 5 of Annexure III-A) (see rule-13)	
28.	Creditable amount of input tax on the stock held on the date of registration/eligible date for conversion from SRIN to TIN (Refer to Form VAT 608-A issued)	
29.	<b>Total creditable Input Tax [(23-24)+25+26+27+28]</b>	

**PART-C**

**Sales/ despatch/purchase subject to levy of tax under section 12, during the period covered by this return (OUTPUT)**

**(Works Contractors to workout TTO in Annexure – IV and show the break up TTO against Sl. 33 and 35 and total TTO at serial No.41.)**

	Value excluding Tax "A"	VAT Due "B"
30.	Sales subject to zero-rate	
	(i) Sales in the course of export out of India	
	(ii) Sales in the course of import into India	
	(iii) Sales in the course of inter-state trade or commerce	
	(iv) Sale to a dealer under SEZ / STP / EHTP (See explanation to section 18)	
	(v) Sale to a EOU (See explanation to section 18)	
	(vi) <b>Total [(i)+(ii)+(iii)+(iv)+(v)]</b>	
31.	Despatch of goods to outside the state otherwise than by way of sale - by way of Branch transfer / Consignment sales	
32.	Sale of goods exempt from tax	
33.	(i) Sales at 1% tax rate	
	(ii) Sales at 4% tax rate (excluding sale of goods on which tax payable on MRP)	
	(iii) Sales at 12.5% tax rate (excluding sale of goods on which tax payable on MRP)	
	(iv) Sale of goods at such other rate under section 17-A.	
	(v) <b>Total</b>	
34.	<b>Sub total [32+33(v)]</b>	
35.	Purchase/receipt of goods subject to tax on purchase price under section 12.	
36.	Sale of Schedule "C" goods ( <b>other than 1<sup>st</sup> point</b> )	
37.	Sale of goods on which tax has been paid on maximum retail price ( <b>actual sale value</b> ) (i) at 4% tax rate.	
	(ii) at 12.5% tax rate	
	(iii) <b>Total</b>	

\* In case there is purchase of capital goods from within the state please furnish information in Annexure-III

\*\* In case, there is a transfer of right to use of any goods for any purpose, whether or not for a specified period, for cash, deferred payment or other valuable consideration, please furnish information in Annexure III-A

38.	Sale of goods on MRP(value as per MRP)		
	(i) at 4% tax rate.		
	(ii) at 12.5% tax rate		
	(iii) <b>Total</b>		
39.	Sale of goods in Schedule "C"		
	(i) at 20% tax rate		
	(ii) At such other rate as prescribed.		
	(iii) <b>Total</b>		
40.	<b>Total value of sale and despatch</b> [Sl. No. 30(vi)(A) + 31(A) + 34(A) + 35(A) + 36(A) + 37(iii)(A)]		
41.	<b>Taxable Turnover (TTO)</b> (Sl. No. 34(A)+35(A)+ 38(A))+39(iii)(A)		
42.	<b>Total output Tax</b> [Sl. No. 34(B)+ 35(B)+ 38(iii)(B)+ 39(iii)(B)]		
43.	Decrease of output tax due to issue of credit note [As at Box 4(v) of Table-IV of Annexure-V]		
44.	Increase of output tax due to issue of debit note [As at Box 6(v) of Table-IV of Annexure-V]		
45.	Output tax after adjustment of credit note and debit note (42 – 43 +44)		
46.	<b>Net tax payable</b> (45 - 29) (if 45 > 29)		
47.	Interest payable u/s 34		
48.	Total tax and interest (46+47)		
49.	Excess Amount of Input Tax credit (29 - 45) (if 29 > 45)		
50.	ITC adjusted against CST payable during the tax period (put the amount of CST payable in the box)		
51.	Balance ITC after adjustment of CST (47-48)		
	<b>Refund under Rule 65 and Rule 66</b>		
52.	Amount of refund claimed (i) as per Rule 65		
	(ii) as per Rule 66		
	(iii) <b>Total</b>		
53.	<b>Balance ITC after refund claim (49-50)</b>		
54.	Amount disallowed from the refund claim but allowed to be credited to ITC as per refund sanction order, if any. (refund sanction order, if any, passed during the tax period to allow such ITC)		
55.	<b>Total ITC to be carried forward (51+52)</b>		

**N.B : If you have declared sale in Box 30(i)(A), 30(iv)(A) & 30(v)(A) you can claim refund of excess ITC related to export and such other sales as referred to above and carry forward the balance ITC.**

**PART-D****56. Details of Tax deposited**

Sl. No.	Name of Treasury, where tax deposited or Bank on which DD/Banker's cheque issued / T.D.S / check gate payment	Treasury Challan No. / D.D / Banker's Cheque / MR No.					or official use only	
		Type of Instrument	Name of the issuing Bank / office	No.	Date	Amount	P.C.R. No.	Date
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
(i)	Excess payment, if any carried forward from the previous tax period							

**Particulars of payment**

(ii)	Self deposit or by Bank Draft							
(iii)	TDS -							
(iv)	Payment made at the check gate or any other payment against money receipt							
(v)	<b>Total [(ii)+(iii)+(iv)+(v)]</b>							
(vi)	<b>Balance payable [48-56(v)] if 48 &gt; 56(v)</b>							
(vii)	Excess payment remaining unadjusted for adjustment in the next tax period(s) [to be taken to column [56(v)-48] if 48<56(v)]							

**57. Information on use of invoices for the tax period**

SALE ON RETAIL INVOICE			
Month	Retail invoice issued		Total value of Sales
	From Sl. No.	To Sl. No.	

**List showing sale of goods to registered dealers on tax invoice (attach separate sheet, if necessary)**

Sl. No.	Tax Invoice No.	Date.	TIN No. of the purchasing dealer	Goods with description	Value of goods (in Rs.)	Vat paid (in Rs.)	Total (in Rs.) (6)+(7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
Total							

**List showing purchase of goods from registered dealers within the state on tax invoice (attach separate sheet, if necessary)**

Sl. No.	Tax Invoice No.	Date.	TIN No. of the selling dealer	Goods with description	Value of goods (in Rs.)	VAT paid (in Rs.)	Total (in Rs.) (6)+(7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
Total							

## DECLARATION

I (name) \_\_\_\_\_ being (status) \_\_\_\_\_  
 \_\_\_\_\_ of the above business do hereby declare that the information given in this  
 return is true and correct to the best of my knowledge and belief.

Signature  
 (with designation)

Date of declaration \_\_\_\_/\_\_\_\_/\_\_\_\_

Please note the following :

- (1) This return along with payment must be presented on or before the 21<sup>st</sup> day of the month following the tax period in Box 02.
- (2) In case the payment is made by a challan in the Bank, please enclose a copy of the same.
- (3) You will be subject to interest and penalty as per the provisions of the Orissa Value Added Tax Act, 2004, if you –
  - fail to file the return even if it is a 'nil' return
  - make a late payment of tax
  - make false declaration

## FOR OFFICIAL USE ONLY

Period covered under the return  
 Date of receipt of the return  
 Amount of Tax paid along with return  
 Mode of payment

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Signature with designation  
 of the receiving officer.  
 Seal



**ANNEXURE I**

(In case of despatch of goods to outside the state otherwise than by way of sales,  
Branch transfer / Consignment sales)

01. Despatch value of stock transfer (as at sl.31 of the return)
02. Tax-rate-wise breakup of inputs purchased on Tax Invoice and used in the transfer of stock otherwise than by way of sales (Branch transfer or Consignment sales)

Sl. No.	Rate of tax on inputs purchased	Purchase value of input used excluding VAT (in Rs.)	VAT paid on purchase of inputs on stock transferred (in Rs.)	Creditable input tax (in Rs.)	Non-Creditable input tax (in Rs.) (4-5)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Purchase at 1% tax rate				
2.	Purchase at 4% tax rate				
3.	Purchase at 12.5% tax rate				
4.				<b>TOTAL</b>	

**Date:**

**Signature**

**Seal**

**N.B:-**

- (1) Dealer to calculate purchase value of inputs as well as VAT paid basing on the corresponding inputs used in the stock transferred to outside the state.
- (2) The creditable amount of input tax will be  $(12.5\% - 4\% = 8.5\%)$  of the value of inputs purchased at 12.5% tax rate.

**ANNEXURE-II**

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See sub-rule (3) of Rule 11]

**Table-I****01. Particulars of interstate sale**

Sl. No.	Rate of Tax	Value (in Rs.)	Tax (CST) (in Rs.)
	(a)	(b)	(c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 2%		
iii.	Sale of goods @ 4%		
iv.	Sale of goods @ 12.5%		
v.	<b>Total</b>		

02. Total CST payable as at column v(c) in the Table-I

03. Tax group wise proportionate purchase value of goods sold in course of interstate trade or commerce/goods purchased\* which go into the composition of the goods manufactured for sale in course of interstate sale.

**Table-II****Particulars of interstate purchase**

Sl. No.	Rate of Tax	Value (in Rs.)	VAT (ITC) (in Rs.)
	(a)	(b)	(c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	<b>Total</b>		

04. Total Input Tax Credit at iv(c) in the Table-II

05. ITC to be reduced

[04 – 02]

[This may be taken to Sl. No.21(ii) of Part-B]

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

Signature

Seal

\* Manufacturer will calculate the proportionate inputs (goods) used in the manufacturing of goods sold in interstate trade and calculate the purchase value of those inputs (goods) as well as the input tax.

**ANNEXURE-II-A**

(In case sale of goods in course of interstate trade & commerce results in CST payable less than the corresponding input tax on the corresponding purchase of goods, the input tax creditable for the tax period shall be reduced.)

[See clause (e) of sub-rule (3) of Rule 11]

**[ To be furnished once only while filing the return for the tax period in which OVAT (Amendment) Rules 2008 comes into force ]**

01.	Period for which the aforesaid information is furnished	From	D	D	-	M	M	-	Y	Y	Y	Y
			0	1	-	0	6	-	2	0	0	8
		To	D	D	-	M	M	-	Y	Y	Y	Y

**Table-I**

02. Particulars of interstate sale

SL. No.	Rate of Tax (a)	Value (in Rs.) (b)	Tax (CST) (in Rs.) (c)
i.	Sale of goods @ 1%		
ii.	Sale of goods @ 4%		
iii.	Sale of goods @ 12.5%		
iv.	<b>Total</b>		

03. Total CST payable as at iv(c) in the Table-I

04. Tax group wise proportionate purchase\* value goods sold in course of interstate trade or commerce/goods purchased which go into the composition of the goods manufactured for sale in course of interstate sale.

**Table-II**

**Particulars of interstate purchase**

Sl. No.	Rate of Tax (a)	Value (in Rs.) (b)	VAT (ITC) (in Rs.) (c)
i.	Purchase of goods @ 1%		
ii.	Purchase of goods @ 4%		
iii.	Purchase of goods @ 12.5%		
iv.	<b>Total</b>		

05. Total Input Tax Credit as at iv(c) in the Table-II

06. Non creditable input-tax to be reduced

[05 – 03]

07. ITC already reduced while filing returns  
for the aforesaid period

08. Balance to be reduced [to be taken to Sl. No. 21(ii)]

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

Signature

Seal

**N.B :**

\* in case of dealers who have already reduced ITC on account of CST payable less than the corresponding ITC, shall deduct the amount already reduced at column 07 and the balance if any at column 8 to be reduced in the present return.

**Annexure III**

( For of claim of input tax credit on capital goods)

**Table-I****Particulars of purchase of capital goods**

	<b>Purchase of Capital goods ( within the state ) Tax rate wise ( in Rs)</b>	<b>Purchase price of Capital goods excluding VAT “A”</b>	<b>VAT Paid “B”</b>
01.	4% tax rate		
02.	12.5% tax rate		
03.	<b>Total</b>		

**Table-II****Particulars of purchase of capital goods not eligible for input tax as per Schedule-D**

	<b>Purchase of Capital goods ( within the state ) Tax rate wise ( in Rs)</b>	<b>Purchase price of Capital goods excluding VAT “A”</b>	<b>VAT Paid “B”</b>
04.	4% tax rate		
05.	12.5% tax rate		
06.	<b>Total</b>		

07. Total creditable input tax  
[03 (B) – 06 (B)]

08. Input Tax Credit on Capital goods brought forward from  
previous tax period.

09. Total Creditable Input Tax  
[Box 07 + Box 8]

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

Signature

Seal

\* The unadjusted balance ITC as per the provisions existing before amendment of Rule 11 shall be adjusted in the tax period in which OVAT (Amendment) Rules 2009 comes into force.

**ANNEXURE III-A**

(Calculation of creditable input tax on goods purchased for sale by way of transfer of right to use for the tax period for which the return is filed)

[see Rule-13]

01. Name and address of the Dealer (s) / Institution (s) to whom the right to use has been transferred and the material conditions of transfer.

**Table-I**

Sl. No.	Name & Address with TIN	Agreement No. & date	Period for which transferred	Consideration value (in Rs.)	Consideration value for the tax period (in Rs.)	Output tax due for the tax period (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i.						
ii.						
iii.						

02. Purchase price, of goods, the right to use of which is transferred and VAT paid thereon,

**Table-II**

Sl. No.	Rate of tax	Purchase price excluding VAT (in Rs.) "A"	VAT Paid (in Rs.) "B"
i.	Goods at 4% tax rate		
ii.	Goods at 12.5% tax rate		
iii.	<b>Total (Creditable Input Tax)</b>		

03. Creditable Input Tax [ Box (iii) (B) ] in the Table-II

- 04.\* Add unadjusted balance of input tax, if any from earlier tax period(s)

05. **Total Creditable Input Tax**


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

Signature

Seal

**ANNEXURE-IV**

Taxable turnover of Works Contractor

(See Rule 6)

TIN												
-----	--	--	--	--	--	--	--	--	--	--	--	--

Period From		D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y

SL. No.	Nature of works as per Appendix to the Rule	Gross Payment Received	Deductions		TTO*	Remarks
			On account of labour and service charge	Others		
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.	<b>Total</b>					

**ANNEXURE V**

Adjustment to ITC and output tax arising from issue and receipt of credit notes and debit notes.

**TABLE-I**

01. Details of credit Note / Debit Note received

<b>SL. No.</b>	<b>Credit note number and date</b>	<b>Value (in Rs.)</b>	<b>Tax component (in Rs.)</b>	<b>Debit note number and date (in Rs.)</b>	<b>Value (in Rs.)</b>	<b>Tax component (in Rs.)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
1.						
2.						
3.						
4.						

**TABLE-II**

02. Effects of credit note / debit note received on the ITC

<b>SL. No.</b>	<b>Rate of tax</b>	<b>Total value of credit note received (in Rs.)</b>	<b>Total tax effect of credit notes received (in Rs.)</b>	<b>Total value of debit note received (in Rs.)</b>	<b>Total tax effect of Debit notes received (in Rs.)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
i.	1%				
ii.	4%				
iii.	12.5%				
iv.	20%				
<b>v.</b>	<b>Total</b>				

**TABLE-III**

03. Details of credit Note / Debit Note issued

SL. No.	Credit note number and date	Value (in Rs.)	Tax component (in Rs.)	Debit note number and date (in Rs.)	Value (in Rs.)	Tax component (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						

**TABLE-IV**

04. Effects of credit note / debit note issued on output tax

SL. No.	Rate of tax	Total value of credit note issued (in Rs.)	Total tax effect of credit notes issued (in Rs.)	Total value of debit notes issued (in Rs.)	Total tax effect of Debit notes issued (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i.	1%				
ii.	4%				
iii.	12.5%				
iv.	20%				
v.	<b>Total</b>				

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

Signature

Seal

\* Input tax required to be increased or decreased as a result of **receipt** of credit note and debit note as worked out at **box 7(v) or 8(v) in Table-II** shall be taken to **Part-B** of the return for adjustment at **Sl. No. 24**.

\*\* Output tax required to be increased or decreased as a result of **issue** of credit note and debit note as worked out at **column 7(v) or 8(v) in Table-IV** shall be taken to **Part-C** of the return for adjustment at **Sl. No. 43**.



**ANNEXURE-VI****Reduction of ITC where sale price is less than purchase price****[Sub-rule (5) and (6) of Rule 14]****To be furnished by the dealers who sell goods at a price less than the purchase price.****01. Details of input tax and output tax**

Sl.No	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale	Excess input tax over output tax $\{(4)-(6)\}^*$	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)							
(b)							
(c)							
(d)							
(e)	<b>Total</b>						

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

Signature

Seal

**\* Total of column 7(e) is equal to (4)(e) – (6)(e)**

**ANNEXURE-VI-A****Reduction of ITC where sale price is less than purchase price**

To be furnished by the dealers who sell goods at a price less than the purchase price.

**\* To be furnished once only in the return filed for the tax period in which OVAT (Amendment) Rules 2009 comes into force**

**\* Attach separate sheet if necessary**

From 

D	D		M	M		Y	Y	Y	Y
0	1	-	0	6	-	2	0	0	8

01. Period for which the aforesaid information is furnished. To 

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Details of input tax and output tax

Sl.No	Name of the goods	Purchase Value excluding tax	Tax paid on purchase	Sale Value excluding tax	Tax on sale
(1)	(2)	(3)	(4)	(5)	(6)
i.					
ii.					
iii.					
iv.					
v.	<b>Total</b>				

Excess input tax over output tax {(4)-(6)}	Deduct tax already reversed	Balanced to be reversed	Remark
(7)*	(8)	(9)**	(10)

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

Signature

Seal

\* Total of 7(v) = 4(v) - 6(v)

\*\* Total of 9(v) = 7(v) – 8(v) [to be taken to Sl. No. 21(iii)]

**Annexure-VII**

(Reversal of ITC already availed in respect of purchase of goods for violation of purchase condition subsequently)

**Conditions for reversal of ITC and amount to be reversed**

Sl. No.	Conditions / Situations	Value of goods purchased (in Rs.) *	VAT paid (in Rs.)
(A)	(B)	(C)	(D)
1.	Goods purchased for any of the purpose specified under sub-section (3) of Section 20 of the Act but are subsequently used otherwise,		
2.	Goods purchased are lost due to theft, damage or for any other reason		
3.	Goods purchased but remained unsold at the time of closure of business		
4.	Goods purchased but remain unutilized or unsold on the date on which the exercise of option for composition of tax under this Act, is allowed		
5.	Goods purchased but remain unutilized or unsold on the date on which the liability of the dealer to pay tax under section 11 is changed to section 16		
6.	Goods purchased are utilized in manufacture of goods exempted from tax		
7.	Goods purchased are exempted from levy of tax subsequently**		
8.	<b>Total</b>		

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

Signature

Seal

**\* For furnishing information under column C, the dealer is to calculate the value of inputs of the corresponding items from the relevant tax invoice on which the goods were purchased.**

**\*\* The total at 8(D) will be taken to Sl. No. 21(iv) of Part-B”.**

**72.** In the said rules, Form VAT-203 shall be omitted.

73. In the said rules, for Form VAT-204, the following Form shall be substituted, namely:-

**FORM VAT-204**

**“NOTICE TO UNREGISTERED DEALERS TO FILE RETURN  
(VAT / TURNOVER TAX)”**

[Refer sub-rule (1) of rule 36]

01. Office address	<table style="width: 100%; border-collapse: collapse;"> <tr> <td align="center">D</td><td align="center">D</td><td></td><td align="center">M</td><td align="center">M</td><td></td><td align="center">Y</td><td align="center">Y</td><td align="center">Y</td><td align="center">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td align="center" style="border: 1px solid black; width: 20px; height: 20px;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td align="center" style="border: 1px solid black; width: 20px; height: 20px;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
D	D		M	M		Y	Y	Y	Y												
		-			-																
02. Name and address of the dealer																					

I have reason to believe on the basis of records available in this office that your turnover of sales or the turnover of purchases, as the case may be, is likely to exceed/ has exceeded the taxable limit by \_\_\_\_\_.

Now, you have a statutory obligation to get yourself registered under the Orissa Value Added Tax Act, 2004, and file return as provided in the said Act and rules made there-under.

You are, therefore, directed to file return in Form VAT- 204-A enclosed.

Please note that your returns should cover the following tax periods commencing from the date \_\_\_\_\_.

(i) \_\_\_\_\_ to \_\_\_\_\_

(ii) \_\_\_\_\_ to \_\_\_\_\_

(iii) \_\_\_\_\_ to \_\_\_\_\_

You must complete the return forms for the above mentioned tax period(s) or part thereof and submit the same to this office within fourteen days of the receipt of this notice.

If you consider that you have no obligation to file return, you should respond to this office in writing specifying therein the reasons for which you consider that you are not required to be registered and file return.

(REGISTERING AUTHORITY)  
ASSISTANT COMMISSIONER OF SALES TAX /  
SALES TAX OFFICER,  
\_\_\_\_\_CIRCLE”.

Seal

Place \_\_\_\_\_

Date \_\_\_\_\_

**74.** In the said rules, after Form VAT-204, the following Form shall be inserted, namely:-

**FORM VAT – 204A**

**RETURN FOR UNREGISTERED DEALERS**

[See Sub-Rule (1) of Rule 36]

01. Period covered by this return

From 

D	D	M	M	Y	Y	Y	Y

 To 

D	D	M	M	Y	Y	Y	Y

02. Name and  
Style of the  
business



Address



PIN 

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

 PHONE 

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

 FAX 

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

03. If you have made no purchase and sale, mark this box " X "



**PART-A**

Particulars of purchases			
		Price/ Value excluding Tax "A"	Tax paid under OVAT Act "B"
04.	Purchase at 1% tax rate		
05.	Purchase at 4% tax rate		
06.	Purchase at 12.5% tax rate		
07.	Purchase of exempt goods		
08.	Purchase of schedule C goods		
09.	Any other purchase not specified above		
10.	Purchase / receipt from outside the state		
11.	Total value of the goods purchased / received		

**PART-B**

Particulars of Sales		
		Value of the goods sold
12.	Sale of goods as specified in Schedule B to the Act	
13.	Sale turnover of works contractors	
14.	Sale of out still liquor	
15.	Sale of exempt goods	
16.	Sale of Schedule C goods	
17.	Total sale (sum of box 12 to 17)	

## DECLARATION

I (name) \_\_\_\_\_ being (status) \_\_\_\_\_  
 \_\_\_\_\_ of the above business do hereby declare that the information  
 given in this return is true and correct to the best of my knowledge and belief.

Signature  
 (With designation)  
 Seal

Date of declaration \_\_\_\_/\_\_\_\_/\_\_\_\_

## FOR OFFICIAL USE ONLY

Period covered under the return

Date of receipt of the return

Amount of Tax paid

Mode of payment

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Signature with designation  
 of the receiving officer.  
 Seal

”.

75. In the said rules, for Form VAT-205, the following Form shall be substituted, namely:-

**FORM VAT-205**

**“SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN AND MAKE  
PAYMENT OF TAX, INTEREST DUE AS PER THE RETURN**

[See clause(a) of Sub-rule (1) of rule 39)

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02	TIN													
	SRIN													

03. Name and address of the dealer

*Indicate ☒ mark which ever is applicable*

04. This office records reveal that you have failed to
- (i) pay the amount of tax due relating to the return for the tax period \_\_\_\_\_ to \_\_\_\_\_, or revised return for the Tax period \_\_\_\_\_ to \_\_\_\_\_ :or
- (ii) deposit the tax due in the return / revised for the tax period \_\_\_\_\_ to \_\_\_\_\_ on or before the due date and the period of delay is \_\_\_ months and \_\_\_ days: or
- (iii) file the return for the tax period \_\_\_ to \_\_\_ :or
- (iv) file the return for the tax period \_\_\_ to \_\_\_ within the due date i.e. \_\_\_\_\_ and the period of delay is \_\_\_ days.
05. You are now directed to show cause as to why interest under sub-section(1) and/or penalty as provided under Sub-section(2) and/or Sub-section(3) of Section 34 of the Orissa Value Added Tax Act, 2004 , shall not be levied on you for such default.
06. Your explanation must reach this office within **fourteen days** from the date of service of this notice, failing which interest and/or penalty as provided under the Act shall be imposed without any further reference to you.

ASSISTANT COMMISSIONER OF SALES TAX/  
SALES TAX OFFICER,  
\_\_\_\_\_CIRCLE”.

Office seal

Place \_\_\_\_\_  
Date \_\_\_\_\_

76. In the said rules, for Form VAT-206, the following Form shall be substituted, namely:-

<b>FORM VAT-206</b>
---------------------

**“ORDER IMPOSING PENALTY FOR OR LATE FILING OF RETURN**

[See clause (b) of sub-rule (1) of rule 39]

01. Office address										D	D	-	M	M	-	Y	Y	Y	Y

02	TIN												
	SRIN												

03. Name and address of the dealer													

Despite issue and service of notice of show-cause notice issued vide letter no..... dt..... in Form VAT 205, you have failed to submit any explanation / submitted explanation which is not satisfactory for the following reasons:

- 1.
- 2.
- 3.
- 4.

Therefore interest / penalty is imposed as under.

04. (a) The tax due on the return for the tax period (s) from \_\_\_\_\_ to \_\_\_\_\_ is Rs. \_\_\_\_\_ which was not paid / paid on date \_\_\_\_\_ against due date (s) of \_\_\_\_\_. You have failed to show cause / shown cause which is not found to be satisfactory for which interest is levied as provided under sub-section (1) of Section 34 of the Act as under :
- (i) amount the tax due \_\_\_\_\_
  - (ii) due date of payment \_\_\_\_\_
  - (iii) date of payment \_\_\_\_\_
  - (iv) period of delay \_\_\_\_\_ months \_\_\_\_\_ days
  - (v) interest @ 1% on Rs \_\_\_\_\_ for \_\_\_\_\_ months \_\_\_\_\_ days is Rs \_\_\_\_\_ and;



- (b) in addition to interest, penalty under sub-section(2) and/or under sub-section (3) of section 34 is levied as calculated under ;
- (i) amount of tax payable \_\_\_\_\_
- (ii) due date of payment \_\_\_\_\_
- (iii) actual date of payment \_\_\_\_\_
- (iv) period of delay \_\_\_\_\_ months and \_\_\_\_\_ days
- (v) amount of interest payable \_\_\_\_\_
- (vi) total amount of tax and interest payable \_\_\_\_\_
- (vii) penalty @2% on Rs \_\_\_\_\_ is Rs \_\_\_\_\_
- (c) (i) due date of filing return \_\_\_\_\_
- (ii) date of filing return / date of order \_\_\_\_\_
- (iii) period of delay \_\_\_\_\_ days
- (iv) penalty @ Rs 100 per day for \_\_\_\_\_ days
- (v) subject to a maximum of Rs 10000/- Rs \_\_\_\_\_
- (d) total interest and penalty interest under section 34(1) Rs \_\_\_\_\_
- Penalty under section 34(2) Rs \_\_\_\_\_
- Penalty under section 34(3) Rs \_\_\_\_\_
- Total \_\_\_\_\_

This amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) towards interest and penalty shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner or Sales Tax Officer within seven days of the date of payment.

Office seal

Assistant Commissioner of Sales Tax/  
Sales Tax Officer”.

Place

Date        /        /

77. In the said rules, for Form VAT-207, the following Form shall be substituted, namely:-

FORM VAT- 207

**“SHOW CAUSE NOTICE FOR FAILURE TO FILE RETURN BY AN  
UNREGISTERED DEALER / FURNISH PROOF OF PAYMENT OF TAX  
ADMITTED IN RETURN FURNISHED.**

[See sub-rule(2)of Rule 36]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the dealer

*(Please strikeout whichever is not applicable)*

03. Being an unregistered dealer, you were directed in Form VAT-204 to file return in Form VAT-204-A for the tax period (s) commencing from \_\_\_\_\_ to \_\_\_\_\_, which you have failed to furnish within the due date.

Or

Having furnished the return in Form VAT-204-A for the tax period commencing from \_\_\_\_\_ to \_\_\_\_\_ on dt. \_\_\_\_\_ you have failed to furnish proof of payment of the tax as admitted in such return within the due date.

04. You are now directed to show cause why penalty as provided under sub section (3) of section 34 of the Orissa Value added Tax Act, 2004, shall not be imposed on you for such default.

05. Your explanation must reach this office within fourteen days of the receipt of the date of service of this notice, failing which, penalty as provided under the said Act, shall be imposed without any further reference to you.

Office seal

ASSISTANT COMMISSIONER OF SALES TAX /  
SALES TAX OFFICER,  
\_\_\_\_\_CIRCLE”.

Place \_\_\_\_\_

Date \_\_\_\_\_

78. In the said rules, for Form VAT-208, the following Form shall be substituted, namely:-

FORM VAT- 208

**“ORDER IMPOSING PENALTY UNDER SUB-SECTION (3) OF SECTION 34 IN  
CASE OF UNREGISTERED DEALER  
[See sub-rule(3) of Rule 36]**

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the dealer

*(Please strikeout whichever is not applicable).*

03. Despite issue and service of notice in VAT Form 207, the return for the tax period (s) commencing from \_\_\_\_\_ to \_\_\_\_\_ due on \_\_\_\_\_ was not received in this office until dt. \_\_\_\_\_.

**Or**

The proof of payment of tax in full or part in accordance with return in respect of the tax period(s) commencing from \_\_\_\_\_ to \_\_\_\_\_ was not produced until dt. \_\_\_\_\_, and you failed to adduce satisfactory cause / no cause for such failure to file return / producing proof of payment of the tax admitted to be payable in the return filed. Penalty is therefore levied under sub section (3) of section 34 of the Act as calculated hereunder.

**04. Calculation of penalty**

- (i) Due date of filing return as per notice dt. \_\_\_\_\_  
 (ii) Date of assessment / date of filing return dt. \_\_\_\_\_  
 (iii) Period of delay \_\_\_\_\_ days  
 (iv) (Strikeout whichever is not applicable)  
 Penalty due @ Rs. 100/- for each day of default determined at Rs. \_\_\_\_\_ (Rupees. \_\_\_\_\_),

**or**

Penalty of Rs.10, 000/- (Rupees Ten Thousand)

Penalty of Rs. \_\_\_\_\_ is imposed under sub-section (3) of section 34 which shall be paid within thirty days from the date of receipt of this order and the proof of payment thereof produced before the concerned Assistant Commissioner of Sales Tax or Sales Tax Officer within seven days of the date of payment.

Office seal

ASSISTANT COMMISSIONER OF SALES TAX/  
SALES TAX OFFICER  
\_\_\_\_\_ Circle”.

79. In the said rules, for Form VAT-209, the following Form shall be substituted, namely:-

FORM VAT- 209

**“NOTICE FOR LESS PAYMENT OF TAX**

[Refer Sub-rule (2) of rule 40)

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02.	TIN													
	SRIN													

03. Name and address of the dealer

04. You are found to have filed the return for the tax period from \_\_\_\_\_ to \_\_\_\_\_ on Dt.\_\_\_\_\_.

05. Scrutiny of the return for the aforesaid tax period reveals the following:-

(a) You have admitted net tax payable of Rs.\_\_\_\_\_ (Rupees\_\_\_\_\_)

(b) As against the above, you have paid Rs.\_\_\_\_\_ (Rupees\_\_\_\_\_)

(c) The balance amount of Rs.\_\_\_\_\_ (Rupees\_\_\_\_\_ ) has not been paid.

06. You are therefore, directed to pay the balance amount of Rs.\_\_\_\_\_ (Rupees\_\_\_\_\_ ) as in col.5 (c), by dt.\_\_\_\_\_ and furnish proof of payment thereof.

SALES TAX OFFICER/

ASSISTANT COMMISSIONER OF SALES TAX,

Place \_\_\_\_\_

\_\_\_\_\_ CIRCLE”.

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

80. In the said rules, for Form VAT-301, the following Form shall be substituted, namely:-

FORM VAT-301

**“NOTICE FOR AUDIT VISIT**

[Refer Sub-rule (2) of rule 44]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02

TIN/SRIN

03. Name and address of the dealer

04. To

Sri

Status

Business

Address

Phone No.

Reference

Please take note that the officers from the Audit Unit of \_\_\_\_\_ Circle/Range will visit your place of business/godown to conduct tax audit on dt. \_\_\_\_\_ at \_\_\_\_\_ A.M./P.M for the period from \_\_\_\_\_ to \_\_\_\_\_.

You are, therefore, instructed to keep all your books of account including registers and records relating or incidental to your business and produce the same to the audit team, as and when required. More particularly the following books of accounts may be kept in readiness for production before the Audit Team:-

1.

3.

5.

2.

4.

6.

You are further instructed to render all assistance to the audit team, as may be required for conduct of audit including allowing them to inspect your additional place(s) of business, branch or godown, take physical stock of goods at hand and allowing access to the electronic records maintained in respect of the business, if any.

HEAD OF AUDIT UNIT”.

Office seal

Place \_\_\_\_\_

Date \_\_\_\_\_

81. In the said rules, for Form VAT-302, the following Form shall be substituted, namely:-

FORM VAT-302

**“NOTICE FOR PRODUCTION OF DOCUMENTS**

[Refer sub-rule (2) of rule 45]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02	TIN													
	SRIN													

03. Name and address of the dealer

04. You were visited on \_\_\_\_\_ following a notice dated \_\_\_\_\_.

On that visit, you failed to produce the following records and documents.

- (i) \_\_\_\_\_
- (ii) \_\_\_\_\_
- (iii) \_\_\_\_\_
- (iv) \_\_\_\_\_

You are now required to produce these documents at this office, address as above, on \_\_\_\_\_

You are reminded that as per the provisions of sub-section (13) of Section 73 of Orissa Value Added Tax Act, 2004, any person who fails to produce books of account and documents as required by audit or prevents in any manner in the conduct of audit is liable to be imposed with a penalty of Rs.25,000/-.

HEAD OF AUDIT UNIT”.

Office seal

Place \_\_\_\_\_

Date \_\_\_\_\_

**82.** In the said rules, for Form VAT-303, the following Form shall be substituted, namely:-

FORM VAT-303
--------------

**“AUDIT VISIT REPORT**

[Refer sub-rule (3) of rule 45]

01. Office address										
	02	TIN								
03. Name and address of the dealer										
04. Period of audit	From    /    /    to    /    /									
05. Person(s) contacted in course of visit										
06. Statement, if any, recorded in course of visit and if so, the name and status of such persons with reference to the business, from whom statement has been recorded.										
07. Summary of records and accounts verified and signed indicating the date up to which, the same has been maintained	Records			Accounts			Date upto which maintained			
	(i)									
	(ii)									
	(iii)									
	(iv)									
	(v)									
08. Summary of physical stock of goods taken and discrepancy, if any, noted when examined with reference to the book balance.	(i)									
	(ii)									
	(iii)									
	(iv)									
	(v)									

09. Sample, if any, taken for further investigation and if so, the description of the goods, the sample of which was obtained and the person in whose custody, it is lodged
10. Physical verification of cash, if any, undertaken and the result of such verification
11. Details of control checks carried out and the result of such checks [Note the tax period(s) to which such check relates]
12. Summary of basic checks carried out and comments on such checks
  - (i) VAT registration certificate
  - (ii) VAT return files and corresponding records
  - (iii) VAT payment record
13. Advisory checks undertaken, if any and the points covered under such check.
14. Audit checks in relation to the results of control checks and the findings of such checks.
15. Summary of audit visit report indicating the specific discrepancies detected and evidence thereof including the explanation, if any, furnished against such discrepancies and statement recorded by way of explanation to such discrepancies.

(Enclose the extract of records, documents, statements etc. duly obtained in support of discrepancies detected)



16. Post visit action recommendation :

17. General observations on the business activities of the dealer
- (i) Level of taxable sales
  - (ii) Revenue compliance
  - (iii) Complexity of accounts
  - (iv) Sensitive commodities being dealt in.

Seal

Place \_\_\_\_\_

Signature  
SALES TAX OFFICER  
(Head of the audit team)  
designation

.....

FOR OFFICIAL USE  
Check for Senior Officers

Report reviewed \_\_\_\_\_ Approved / Amended

Seal

Place \_\_\_\_\_

Dated the \_\_\_\_\_

Signature  
Head of Audit Unit  
Designation

---

Forwarded to the Sales Tax Officer/Assistant Commissioner of Sales  
Tax/ Additional Commissioner of Sales Tax \_\_\_\_\_.

Signature  
( Head of the Audit Unit )".

83. In the said rules, for Form VAT-304, the following Form shall be substituted, namely:-

FORM VAT-304

**“NOTICE OF DEMAND OF TAX ON PROVISIONAL ASSESSMENT**

[Refer sub-rule (2) of rule 47]

01. Office Address

D	D	M	M	Y	Y	Y	Y

02.	TIN											
	SRIN											

03. Name and address of the dealer:

There is no record of the receipt in this office of the return for the tax period from -----  
----- to ----- due by -----.

You are, therefore, provisionally assessed the tax payable by you for this period at  
Rs.----- (Rupees -----), which is payable by you to this office.

The tax assessed shall be paid, within thirty days from the date of receipt of this notice  
of demand, and proof of payment thereof be produced within seven days from the date of  
payment.

If you file the overdue return for the above mentioned tax period and pay the tax  
declared in the return along with the interest due on the unpaid amount, before the due date  
for payment of the tax assessed provisionally and, produce proof of payment thereof, within  
three days of such payment, the provisional assessment made shall stand revoked and will be  
withdrawn.

If you have filed the return along with tax declared thereon, please intimate this office,  
the date of payment and payment details without any delay.

Failure to make payment of the tax assessed provisionally will result in collection  
measures being taken as per the provisions of Orissa Value Added Tax Act, 2004.

PLEASE NOTE : DO NOT ADJUST ANY FUTURE RETURN TO ACCOUNT THE TAX  
SHOWN AS PROVISIONALLY ASSESSED IN THIS ORDER OF  
ASSESSMENT.

Joint Commissioner / Deputy Commissioner of Sales Tax  
Assistant Commissioner of Sales Tax /

Office seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

Sales Tax Officer,  
----- Circle,  
----- Range  
----- LTU”.

84. In the said rules, for Form VAT-305, the following Form shall be substituted, namely:-

FORM VAT-305

**“INTIMATION OF ARITHMETICAL MISTAKE IN THE RETURN**

[Refer sub-rule (2) and sub-rule (4) of rule 48]

01. Office Address:	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y																		
D	D		M	M		Y	Y	Y	Y																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">02.</td> <td style="width: 15%; text-align: center;">TIN</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td> <td style="text-align: center;">SRIN</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	02.	TIN														SRIN												
02.	TIN																												
	SRIN																												
03. Name and address of the dealer:																													

(Please mark “√”, whichever is applicable)

04. Scrutiny of the return filed for the tax period from ----- to ----- reveals the following arithmetical mistakes apparent on the face of such return.

- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_

Please confirm the mistakes, as pointed out above and indicate the correct position.  
The mistakes as pointed out above are reconciled as under:

- (i)  
(ii)  
(iii)

05. Please confirm whether the reconciliation made is correct or otherwise. If you do not agree with the reconciliation,

06. Please indicate the correct position along with reasons for occurrence of such mistake(s), within seven days from the date of receipt of this notice.

Or

07. The mistakes as pointed above could not be reconciled in this office.  
You are instructed to reconcile such mistakes and file return after necessary rectification and reconciliation of the mistakes within fifteen days from the date of receipt of this intimation.

ASSESSING AUTHORITY”.

Office seal

Place : \_\_\_\_\_

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

85. In the said rules, for Form VAT-306, the following Form shall be substituted, namely:-

FORM VAT-306

**“NOTICE FOR ASSESSMENT OF TAX AS A RESULT OF AUDIT**

[Refer sub-rule (1) of rule 49]

01. Office Address :		D D M M Y Y Y Y															
		<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>															
		02.	TIN														
			SRIN														

  

03. Name and address of the dealer:													

04. Tax audit of your business was under taken by the officers of the Audit unit of this office on ----- or during the period commencing from ----- to ----- Examination of the records, documents, stock in trade and other relevant information pertaining to your business for tax period(s) from ----- to ----- reveals that you have not declared the correct amount of tax due for the aforesaid period in the returns filed.
05. A copy of the Audit visit report is enclosed herewith for your reference.
06. You are, therefore required to appear in person or through your authorized agent at my office on ----- at ----- A.M/P.M and produce or cause to be produced the accounts and documents relating to or incidental to your business as specified below for the period mentioned above in order to enable me to satisfy whether the return filed by you for the said period is correct and complete.
07. In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 42 of the Orissa Value Added Tax Act, 2004 to the best of my judgment.
- (Mark “√”, whichever applicable)
- Books of account maintained under the provisions of Orissa Value added Tax Act, 2004 ;
  - Records and documents required to be maintained under the said Act and rules made thereunder claiming exemption/concession of input tax, output tax and input tax credit;
  - Documents and evidence in support of the returns filed for tax periods under reference;
  - Accounts and documents relating to the financial transactions of the business including Bank Pass Book or Bank Statement;
  - Such other documents as may be specifically required for the assessment (to be specified)

- 
- 
- 

Office seal  
Place : \_\_\_\_\_  
Date : \_\_\_\_/\_\_\_\_/\_\_\_\_

ASSESSING AUTHORITY  
\_\_\_\_\_  
CIRCLE  
\_\_\_\_\_  
LTU”.

**86.** In the said rules, for Form VAT-307, the following Form shall be substituted, namely:-

FORM VAT-307
--------------

**“NOTICE FOR ASSESSMENT OF TAX ON ESCAPED TURNOVER**

[ Refer sub-rule (1) of rule 50 ]

01. Office Address :	D	D		M	M		Y	Y	Y	Y
			-			-				
	02	TIN								
		SRIN								

03. Name and address of the dealer:

You have been assessed under section 39 / section 40 / Section 42 / Section 44 of the Orissa Value Added Tax Act, 2004 , for the tax period (s) -----to ----- on -----.

Now, it appears to me that the whole /part of the turnover of sales/purchases for the  
aforementioned tax period (s) has –

(strike out whichever is not applicable]

- (a) escaped assessment.
- (b) been under assessed
- (c) been assessed at a rate lower than the rate of tax at which it is assessable.

Or

You have been allowed-

- (a) wrongly deduction from the turnover;
- (b) input tax credit to which you are not eligible

You are, therefore, required to appear in person or through your authorized agent at my office at --  
----- on ----- at A.M/P/M and produce or cause to be produced accounts and documents  
relating to your business as specified below in order to enable me to satisfy that the return for the aforesaid tax  
period(s) is correct and complete.

You are also directed to show cause as to why in addition to the amount of tax that may be assessed on you, a penalty equal to twice the amount of tax assessed shall not be imposed on you under sub section (2) of Section 43 of the Orissa Value Added Tax Act, 2004.

In the event of your failure to comply with all the terms of this notice, I shall proceed to assess you under Section 43 of the said Act, to the best of my judgment, without any further reference to you.

Particulars of Accounts and documents required

- 1.
- 2.
- 3.
- 4.
- 5.

Seal

Place :-----

Date:-----

ASSESSING AUTHORITY".

87. In the said rules, for Form VAT-309, the following Form shall be substituted, namely:-

FORM VAT-309
--------------

**“NOTICE CALLING FOR RETURN FROM A CASUAL DEALER**

[Refer sub-rule (1) of rule 52]

02. Office Address:

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

D	D		M	M		Y	Y	Y	Y
		-			-				

03. Name and address of the dealer:

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

It appears to me that you, being a casual dealer, are liable to pay tax under the Orissa Value Added Tax Act, 2004. You are hereby required to furnish a return in Form VAT 311-A enclosed for the period from ----- to -----, immediately on receipt of this notice.

In the event of your failure to comply with the terms of this notice, I shall proceed to assess you provisionally under rule 52 of the Orissa Value Added Tax Rules, 2005.

Seal

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Assistant Commissioner of Sales Tax /

Sales Tax Officer

\_\_\_\_\_ Circle /

\_\_\_\_\_ Assessment Unit

Officer or Officer-in-charge of

\_\_\_\_\_ Check post”.

88. In the said rules, for Form VAT-311-A, the following Form shall be substituted, namely:-

FORM VAT-311-A

**“RETURN OF TOTAL TURNOVER OF CASUAL DEALER**

[See sub-rule (1) of Rule 52]

01. To SALES TAX OFFICER/OFFICER IN CHARGE OF _____ CHECK GATE, _____ _____ _____	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D		M	M		Y	Y	Y	Y												
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02.	Period covered by the return																																									
	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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	From	To																																								

  

03. NAME AND ADDRESS OF THE ENTERPRISE / DEALER	
PERMANENT ADDRESS	PRESENT ADDRESS

  

04. Date of commencement of business	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
D	D		M	M		Y	Y	Y	Y												
<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>												

  

05. Date of closure of business	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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06. Period for which the business continued.	<table style="margin: auto;"> <tr> <td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td> </tr> </table> DAYS (In words)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		

  

07. I \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_, on behalf of the dealer Sri \_\_\_\_\_ of \_\_\_\_\_ carrying on business under the name and style of \_\_\_\_\_ furnish herewith the statement of estimated turnover of sales of the said business during the period commencing from \_\_\_\_\_ and ending on \_\_\_\_\_ at \_\_\_\_\_.



## 08. STATEMENT OF ESTIMATED TURNOVER OF SALES OF THE BUSINESS:

(Use separate sheet, if the space provided is found inadequate)

Description of goods subject to tax at the rate of	Quantity	Value	Estimated turnover of sales	Estimated Tax due on the turnover	Tax provisionally paid	Balance payable
1	2	3	4	5	6	7
1%						
4%						
12.5%						
20%						

## 09. I further furnish the following particulars in respect of the business:

(a) Status and relationship of the person with the business, who signs the return

Status	
--------	--

Relationship	
--------------	--

(b) Name and address of the Principal place of business

--

(c) Name and address of the other place(s) of business

--

10.

**DECLARATION**

I \_\_\_\_\_ do hereby declare that the information furnished in the above statement is true and correct to the best of my knowledge and belief.

Place \_\_\_\_\_

Date \_\_\_\_\_

Signature  
Status/Relationship to the business".

89. In the said rules, for Form VAT-312, the following Form shall be substituted, namely:-

**“ORDER OF ASSESSMENT**

[ Refer rule 53]

FORM VAT-312

01. OFFICE ADDRESS	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">02</td> <td style="width: 15%; text-align: center;">TIN</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <td></td> <td style="text-align: center;">SRIN</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>	D	D	M	M	Y	Y	Y	Y									02	TIN													SRIN											
D	D	M	M	Y	Y	Y	Y																																				
02	TIN																																										
	SRIN																																										
03. NAME AND ADDRESS OF THE DEALER																																											
04. TAX PERIOD (S) / PERIOD COVERED UNDER THIS ORDER  FROM    D   D        M   M        Y   Y   Y   Y    TO   D   D        M   M        Y   Y   Y   Y <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span>																																											
FROM    D   D        M   M        Y   Y   Y   Y    TO   D   D        M   M        Y   Y   Y   Y <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> - <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span>																																											
05. ASSESSMENT UNDER SECTION 41/42/43/44/45/46 OF THE ORISSA VALUE ADDED TAX ACT, 2004. (Score out whichever is not applicable)																																											
06. TAX DECLARED / REFUND CLAIMED	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Rs</td> <td style="text-align: center;">P</td> </tr> <tr> <td style="border: 1px solid black; width: 60%; height: 20px;"></td> <td style="border: 1px solid black; width: 40%; height: 20px;"></td> </tr> </table>	Rs	P																																								
Rs	P																																										
07. TAX PAID	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Rs</td> <td style="text-align: center;">P</td> </tr> <tr> <td style="border: 1px solid black; width: 60%; height: 20px;"></td> <td style="border: 1px solid black; width: 40%; height: 20px;"></td> </tr> </table>	Rs	P																																								
Rs	P																																										
08. TAX ASSESSED	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Rs</td> <td style="text-align: center;">P</td> </tr> <tr> <td style="border: 1px solid black; width: 60%; height: 20px;"></td> <td style="border: 1px solid black; width: 40%; height: 20px;"></td> </tr> </table>	Rs	P																																								
Rs	P																																										
09. TAX / REFUND FOUND TO BE DUE	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Rs</td> <td style="text-align: center;">P</td> </tr> <tr> <td style="border: 1px solid black; width: 60%; height: 20px;"></td> <td style="border: 1px solid black; width: 40%; height: 20px;"></td> </tr> </table>	Rs	P																																								
Rs	P																																										
10. TAX OVER DECLARED / UNDER DECLARED ( Due to the dealer )                      ( Due to the State ) (Score out whichever is not applicable)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Rs</td> <td style="text-align: center;">P</td> </tr> <tr> <td style="border: 1px solid black; width: 60%; height: 20px;"></td> <td style="border: 1px solid black; width: 40%; height: 20px;"></td> </tr> </table>	Rs	P																																								
Rs	P																																										

11. INTEREST LEVIED U/S	Rs	P
	<input type="text"/>	<input type="text"/>
12. PENALTY IMPOSED U/S		
	<input type="text"/>	<input type="text"/>
13. TOTAL AMOUNT OF INTEREST AND PENANLTY DUE TO BE PAID		
	<input type="text"/>	<input type="text"/>

14. TOTAL AMOUNT OF TAX/INTEREST/PENALTY NOW DUE TO BE PAID.	Rs	P
	<input type="text"/>	<input type="text"/>

**ORDER**

Office Seal

Signature

( )

ASSESSING AUTHORITY”.

90. In the said rules, for Form VAT-313, the following Form shall be substituted, namely:-

**“NOTICE OF DEMAND**

FORM VAT-313

[ Refer sub-rule (1) of rule 54]

01. Office Address	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">02</td> <td style="width: 20%;">TIN/SRIN</td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> </tr> </table>	02	TIN/SRIN										
02	TIN/SRIN												

03. Name and address of the dealer
------------------------------------

04. Please take notice that a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) has been determined as dues payable by you for the tax period(s) from \_\_\_\_\_ to \_\_\_\_\_ under the Orissa Value Added Tax Act, 2004, as per details given below.

Tax due as per order dt. \_\_\_\_\_

Penalty under Section 52(1) as per order dt. \_\_\_\_\_

Penalty under Section 42(4)/43(2)/44(1) as per order dt. \_\_\_\_\_

Penalty under Section \_\_\_\_\_ as per order dt. \_\_\_\_\_

Interest under Section \_\_\_\_\_ as per order dt. \_\_\_\_\_

Any other amount due as per order dt. \_\_\_\_\_

Total:-

Rs.	P

05. You are required to pay this amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) into Government Treasury at \_\_\_\_\_ within thirty days from the date of receipt by you of this notice and produce the receipt in proof of payment in this office, within seven days from the date of payment failing which, the said sum will be recoverable from you as an arrears of public demand, or in accordance with the provisions contained in the schedule to the Act.

06. In case, you fail to pay the amount as aforesaid and produce evidence of such payment within the due date, a penalty at the rate of 2% per month on the unpaid amount of tax, interest, penalty or any other due under the Act will be imposed under Sub-section (5) of Section 50 and shall be liable to pay interest payable under Sub-section (6) of Section 50.

07. If you are dissatisfied with my order, of assessment / order imposing penalty and / or interest you may prefer appeal before the Joint Commissioner / Deputy Commissioner of Sales Tax of \_\_\_\_\_ Range or Additional Commissioner of Sales Tax as the case may be within 30 days from the date of receipt of this order by you.

Dated the \_\_\_\_\_

Signature

Seal

( )

ASSESSING AUTHORITY”.

\* In case of casual/un-registered dealer, the column 02 will not be filled up.

91. In the said rules, for Form VAT-314, the following Form shall be substituted, namely:-

FORM VAT-314
--------------

**“NOTICE OF DEMAND IMPOSING PENALTY FOR FAILURE TO MAKE  
PAYMENT OF THE UNPAID AMOUNT OF TAX, INTEREST, PENALTY**

[ Refer sub-rule(2) of rule 54]

01. Office Address
--------------------

D	D		M	M		Y	Y	Y	Y
		-			-				

02	TIN/SRIN													
----	----------	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer
------------------------------------

04. You were served with a notice for payment of tax due on assessment, penalty levied , and / or interest charged, issued in this office letter No.\_\_\_\_\_ dt.\_\_\_\_\_. The said notice was served on you on \_\_\_\_\_.

05. This office records indicate that you have failed to make payment of the sum of Rs.\_\_\_\_\_(Rupees\_\_\_\_\_) covered under the aforesaid notice within the due date.

06. Thus, there has been a delay of \_\_\_\_\_ months in making a payment and, therefore, a penalty @2% of the unpaid amount of Rs.\_\_\_\_\_ is now imposed under sub-section (5) of Section 50 of the Act.

07. The penalty now imposed amounts to Rs.\_\_\_\_\_(Rupees \_\_\_\_\_), which you are required to pay within thirty days, from the date of receipt of the notice by you and, produce proof of payment thereof within seven days, from the date of payment.

Seal

Place \_\_\_\_\_  
Date \_\_\_\_\_

Signature

( \_\_\_\_\_ )  
ASSESSING AUTHORITY”.

92. In the said rules, for Form VAT-315, the following Form shall be substituted, namely:-

**“REVISED NOTICE OF DEMAND**

FORM VAT-315

[ Refer sub-rule(4) of rule 54]

01. Office Address	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td>-</td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td>-</td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	-	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	-	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>
D	D		M	M		Y	Y	Y	Y												
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">02</td> <td style="width: 20%;">TIN/SRIN</td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </table>	02	TIN/SRIN	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>										
02	TIN/SRIN	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>												

03. Name and address of the dealer

(Score out whichever is not applicable.)

04. You were assessed to a sum of Rs. \_\_\_\_\_  
 (Rupees \_\_\_\_\_) with/without levy of penalty of  
 Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) under Section \_\_\_\_\_ of  
 the Orissa Value Added Tax Act, 2004.

05. A penalty of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) was  
 levied on you under Section \_\_\_\_\_ of the Orissa Value Added Tax Act, 2004  
 for \_\_\_\_\_  
 \_\_\_\_\_;

or

You were charged with interest amounting to Rs. \_\_\_\_\_ (Rupees  
 \_\_\_\_\_) under Section \_\_\_\_\_ of the Orissa Value  
 Added Tax Act, 2004 for \_\_\_\_\_  
 for the tax period(s) from \_\_\_\_\_ to \_\_\_\_\_ vide  
 order dated \_\_\_\_\_.

06. You had preferred appeal/revision against the order of  
 assessment/penalty/interest before the Additional/Deputy/Assistant  
 Commissioner of Sales Tax, \_\_\_\_\_; and

The order on appeal/revision has been passed on \_\_\_\_\_ and as per this order the tax/interest/penalty levied stands reduced/enhanced to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_).  
or confirmed at Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_).

07. Hence, you are now required to pay the sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) towards tax/penalty/interest within 14 days from the date of receipt of this notice and produce proof of payment thereof within 7 days from the date of such payment.

Seal

Signature

( )

Dated the \_\_\_\_\_

ASSESSING AUTHORITY”.



93. In the said rules, for Form VAT-316, the following Form shall be substituted, namely:-

FORM VAT-316
--------------

**“DEMAND FOR PAYMENT OF TAX FROM THIRD PARTY**

[ Refer rule 55]

01. Office Address	D	D		M	M		Y	Y	Y	Y
			-			-				
02   TIN/SRIN										
03. Name and address of the dealer										

To

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

The afore-mentioned dealer is in arrear of sales tax dues amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) outstanding for realization. In accordance with the provisions of Section 51 of the Orissa Value Added Tax Act, 2004, I am required to ask you to pay the said amount to the Government Treasury through challan enclosed or through crossed demand draft made in favour of the Assistant Commissioner of Sales Tax/Sales Tax Officer, \_\_\_\_\_ Circle, \_\_\_\_\_ from the account of the said dealer/the amount you are due to pay to the said dealer or which may become due for payment to the dealer.

This amount should be paid to this office without delay.

Signature  
ASSESSING AUTHORITY

Copy to the dealer, M/s \_\_\_\_\_ at \_\_\_\_\_  
for favour of information.

Signature  
ASSESSING AUTHORITY”.

94. In the said rules, for Form VAT-322, the following Form shall be substituted, namely:-

**“ORDER OF RELEASE OF BANK GUARANTEE**

**FORM VAT-322**

[ Refer clause (k) of sub-rule(1) of rule 66]

01. Office Address	D	D		M	M		Y	Y	Y	Y
			-			-				
02 TIN										

03. Name and address of the dealer

04. Pursuant to the Office order issued in letter No. \_\_\_\_\_ dt. \_\_\_\_\_, you had furnished Bank guarantee for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) on \_\_\_\_\_ branch of \_\_\_\_\_ Bank.

05. The above mentioned Bank guarantee was furnished for provisional sanction of refund as claimed under sub-section (1) of Section 59 of the Orissa Value Added Tax Act, 2004, pending audit and final determination of refund due.

06. Now the tax audit conducted reports that the amount of refund claimed and provisionally sanctioned in your favour is due as per the records and accounts produced before audit

or

The assessment made as a result of the finding of the audit and orders dt. \_\_\_\_\_ passed thereof has determined that the refund claimed and provisionally sanctioned in your favour is due and admissible as per the records and accounts produced by you.

Or

The excess claim of refund provisionally sanctioned in your favour as determined in the order of assessment dt. \_\_\_\_\_ passed after examination of the records and accounts has been paid by you through challan No. \_\_\_\_\_ dt. \_\_\_\_\_ / crossed Demand Draft No. \_\_\_\_\_ dt. \_\_\_\_\_ drawn on \_\_\_\_\_ branch of \_\_\_\_\_ Bank

(Strike out, whichever is not applicable)

07. Accordingly, the Bank Guarantee furnished by you bearing No. \_\_\_\_\_ dt. \_\_\_\_\_ for  
 Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) of branch of  
 \_\_\_\_\_ Bank is released.

08. You may take appropriate steps to encash the Bank guarantee as referred to above.

Signature  
 ASSESSING AUTHORITY”.

Place \_\_\_\_\_

Dated the \_\_\_\_\_

C.C. To be concerned Bank.

\* N.B- The amount claimed for refund at Sl. No.5 shall be equal to the minimum balance of excess input tax carried forward during the periods falling within the period of subsequent 24 months commencing from the month of March of the year to which the claim relates.

## 08. DECLARATION

I Sri / Smt. \_\_\_\_\_ son / daughter / wife of  
\_\_\_\_\_ (status) \_\_\_\_\_ of M/s. \_\_\_\_\_  
at \_\_\_\_\_ bearing TIN \_\_\_\_\_ do hereby declare  
that the information given above are true and correct to the best of my knowledge  
and belief.

Place \_\_\_\_\_

Signature

(Status)

Date \_\_\_\_\_

Seal".

96. In the said rules, for Form VAT-401, the following Form shall be substituted, namely:-

FORM VAT-401
--------------

**“NOTICE FOR PRODUCTION OF ACCOUNTS ETC.**

[Refer sub-rule (1) of rule 75]

01. Office address	D	D		M	M		Y	Y	Y	Y
			-			-				
02 TIN/SRIN										
03. Name and address of the dealer										

04. You are directed to produce or cause to be produced the following accounts, documents and registers for the tax period (s) from \_\_\_\_\_ to \_\_\_\_\_

- (i)
- (ii)
- (iii)
- (iv)
- (v)

or

to furnish the following information relating to the tax period (s) from \_\_\_\_\_ to \_\_\_\_\_

- (i)
- (ii)
- (iii)

or

to allow access to the electronic record maintained;

- (a) before the Joint Commissioner / Deputy Commissioner Assistant Commissioner of Sales Tax/Sales Tax Officer at \_\_\_\_\_ A.M./P.M. on \_\_\_\_\_; or
- (b) before him on \_\_\_\_\_, when the Assistant Commissioner of Sales Tax/Sales Tax Officer will visit the place of business; or
- (c) to the Assistant Commissioner of Sales Tax/Sales Tax Officer on \_\_\_\_\_ at \_\_\_\_\_, where you are keeping the electronic records.

Seal  
Place \_\_\_\_\_  
Dated the \_\_\_\_\_

Joint Commissioner / Deputy Commissioner  
Assistant Commissioner of Sales Tax /  
Sales Tax Officer, \_\_\_\_\_  
Range \_\_\_\_\_”.

97. In the said rules, for Form VAT-405, the following Form shall be substituted, namely:-

FORM VAT-405

**“NOTICE IN CASE GOODS CARRIED ARE NOT COVERED  
BY WAY BILL**

[Refer sub-rule (12) of rule 80]

01. Office address	<div style="display: flex; justify-content: space-around; font-weight: bold; font-size: 0.8em;"> <span>D D M M Y Y Y Y</span> </div> <div style="display: flex; justify-content: space-around; border: 1px solid black; height: 1.2em; margin-top: 2px;"> <span></span><span></span><span>-</span><span></span><span></span><span>-</span><span></span><span></span><span></span><span></span> </div>
	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px 5px; font-weight: bold; font-size: 0.8em;">02</div> <div style="border: 1px solid black; padding: 2px 5px; font-weight: bold; font-size: 0.8em;">TIN</div> <div style="display: flex; border: 1px solid black; height: 1.2em; margin-left: 2px;"> <span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span><span></span> </div> </div>

03. Name and address of the dealer

04. You have furnished way bill No. \_\_\_\_\_ dt. \_\_\_\_\_, which has been issued in your favour from \_\_\_\_\_ range, against transportation of the following goods for quantities mentioned against each from \_\_\_\_\_ in the state of \_\_\_\_\_ in vehicle No. \_\_\_\_\_.

Description of goods	Quantity	Description of goods	Quantity

05. The said vehicle reported at \_\_\_\_\_ checkgate at \_\_\_\_\_ A.M./P.M. on \_\_\_\_\_ and the driver or person-in-charge of the goods under transportation produced the following documents along with / without the afore said way bill / any way bill at this checkgate.

Description of goods	Document produced	Way bill produced

06. Security of the documents produced / inspection of the vehicle carrying the goods / unloading or through checking of the goods carried in the vehicle reveals that the following goods for quantities mentioned against each, are being carried in the same vehicle, although such goods are not supported by any documentary way bill.

Description of goods	Quantity	Description of goods	Quantity

07. The driver or person in-charge-of the goods, on being questioned, admitted that the said goods are despatched to you or you have imported the said goods from outside the state or documents are available to prove that the goods are to be delivered to you.

08. The way bill furnished in respect of the goods carried in the above-mentioned vehicle is found to be defective or incomplete for the following reasons.

- (i)
- (ii)
- (iii)
- (iv)

09. You are now required to appear in person or through your authorized representative before the undersigned on or before \_\_\_\_\_, during office hours, and rectify the defects as mentioned above or pay the tax and penalty due under the Act on such excess goods carried/goods carried without being covered by a valid way bill or production of defective and incomplete way bill.

Office Seal

Assistant Commissioner of Sales Tax /  
Sales Tax Officer

Place \_\_\_\_\_

\_\_\_\_\_ Check Gate

Date \_\_\_\_\_

Seal”.



98. In the said rules, for Form VAT-406, the following Form shall be substituted, namely:-

FORM VAT-406

**“APPLICATION, ISSUE AND RECEIPT OF TRANSIT PASS**  
[ Refer sub-rule (1) of rule 83 ]

Part I

01. Name and address of the entry checkgate     <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <span>Seal</span> <span>Signature Designation</span> </div>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td align="center">D</td><td align="center">D</td><td></td><td align="center">M</td><td align="center">M</td><td></td><td align="center">Y</td><td align="center">Y</td><td align="center">Y</td><td align="center">Y</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td align="center">-</td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td align="center">-</td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
D	D		M	M		Y	Y	Y	Y												
		-			-																

( To be filled in by the owner of the goods or driver or person in-charge of the vehicle carrying the goods and, claiming to transit through the State )

02. Date on which reported at the checkgate	<table style="width: 100%; border-collapse: collapse;"> <tr> <td align="center">D</td><td align="center">D</td><td></td><td align="center">M</td><td align="center">M</td><td></td><td align="center">Y</td><td align="center">Y</td><td align="center">Y</td><td align="center">Y</td> </tr> <tr> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td align="center">-</td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td align="center">-</td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> <td style="border: 1px solid black; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
D	D		M	M		Y	Y	Y	Y												
		-			-																

03. Time of report	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px; vertical-align: bottom;">_____ A.M./P.M.</td> </tr> </table>	_____ A.M./P.M.
_____ A.M./P.M.		

04. Name and full address of the destination place including the state of its location	<table border="1" style="width: 100%; height: 60px; border-collapse: collapse;"></table>
--	--

05. Description of the goods, quantity and its value

Sl.No.	Commodity		Quantity	Value	Inv.No./Date
	Description	Code No.			

(Use additional sheet if required)

06. Name, address, TIN of the consignor
07. Name, address, TIN of the consignee
08. Registration No. of the vehicle in which the goods are transported

Full signature  
Person in charge of the goods/ owner of the goods /  
Driver of the vehicle.

99. In the said rules, for Form VAT-407, the following Form shall be substituted, namely:-

FORM VAT-407

**“SHOW CAUSE NOTICE FOR LEVY OF PENALTY AND ASSESSMENT OF TAX  
UNDER SUB SECTION 11 OF SECTION 74**

[See proviso to sub-rule (5) of rule 83]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the owner or person in charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number \_\_\_\_\_, while transiting through the State, was intercepted by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant Commissioner of Sales Tax of \_\_\_\_\_ circle / checkgate at place \_\_\_\_\_ at \_\_\_\_\_ A.M./P.M. on dt. \_\_\_\_\_.

04. On such interception, the owner or person in charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce or deliver the transit pass, as the case may be, obtained from the entry checkgate.

05. In the circumstances, there is reason to believe that the goods are carried in the said vehicle, in contravention of the provisions of sub-section (10) of Section 74 of the Act; and there is also reason to believe that goods carried in the said vehicle are meant for sale inside the state / have been sold inside the state for the following reasons (state reasons below),

- 1)
- 2)
- 3)

06. You are now directed to show cause on or before \_\_\_\_\_ / forthwith as to, why penalty as provided under subsection (11) of section 74 of the Act amounting Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) shall not be imposed.

Seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

ASSISTANT COMMISSIONER OF SALES TAX /  
SALES TAX OFFICER  
\_\_\_\_\_  
\_\_\_\_\_  
CIRCLE  
CHECKPOST”.

Seal

**100** In the said rules, After Form VAT-407, Form VAT 407-A shall be inserted, namely,

FORM VAT-407-A

**“LEVY OF PENALTY AND ASSESSMENT OF TAX  
UNDER SUB SECTION 11 OF SECTION 74**

[See sub-rule (5) of rule 83]

01. Office address

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the owner or person in charge of the goods/ driver of the vehicle.

03. The vehicle bearing registration number \_\_\_\_\_, while transiting through the State, was intercepted by the Assistant Sales Tax Officer / Sales Tax Officer / Assistant Commissioner of Sales Tax of \_\_\_\_\_ circle / checkgate at place \_\_\_\_\_ at \_\_\_\_\_ A.M./P.M. on dt. \_\_\_\_\_.

04. On such interception, the owner or person in charge of the goods or the driver of the vehicle failed, without reasonable cause, to produce transit pass obtained from the entry checkgate:

**Or,**

to deliver the transit pass issued by the entry gate on dt. \_\_\_\_\_ for the goods carried on that date.

05. In the circumstances, there is reason to believe that the goods carried in the said vehicle, in contravention of the provisions of sub-section (10) of Section 74 of the Act; were sold inside the state by the owner or person in charge of the vehicle. (*state other reasons, if any*),

- 1)
- 2)
- 3)

For such contravention of the provisions of sub section 10 of section 74, the owner or person in charge of the goods vehicle is exigible to levy of penalty in addition to tax assessable as per provisions laid down in clause (c) of sub section 11 of section 74.

06. You are now directed to show cause on or before \_\_\_\_\_ / forthwith as to, why penalty as provided under subsection (11) of section 74 of the Act amounting Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) shall not be imposed.

ASSISTANT COMMISSIONER OF SALES TAX /  
SALES TAX OFFICER

Seal  
Place \_\_\_\_\_  
Date \_\_\_\_\_

\_\_\_\_\_  
CIRCLE  
\_\_\_\_\_  
CHECKPOST".  
Seal

**101** In the said rules, for Form VAT-501, the following Form shall be substituted, namely:-

FORM VAT-501

**“FORM OF APPEAL AGAINST ORDER OF ASSESSMENT UNDER SECTION 40,43  
OR ASSESSMENT WITH PENALTY UNDER SECTION 42,43,44 OR LEVY OF  
PENALTY UNDER SECTION 52 OF THE ORISSA VALUE ADDED TAX ACT, 2004.**

[Refer rule 87]

01. Office address	<table style="margin: auto;"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y														
D	D		M	M		Y	Y	Y	Y																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">02</td> <td style="width: 15%;">TIN</td> <td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> <tr> <td></td> <td>SRIN</td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	02	TIN												SRIN										
02	TIN																								
	SRIN																								

03. Name and address of the dealer

The petitioner, Sri/Smt. \_\_\_\_\_ (status) \_\_\_\_\_ of the business known as M/s. \_\_\_\_\_ bearing TIN/SRIN \_\_\_\_\_, whose principal place of business under the jurisdiction of Sales Tax Officer / Assistant Commissioner / Deputy Commissioner / Joint Commissioner of Sales Tax \_\_\_\_\_ Circle / LTU is situated at \_\_\_\_\_, P.O. \_\_\_\_\_ Dist \_\_\_\_\_ sheweth as follows:-

04. Under the Orissa Value Added Tax Act, 2004, your petitioner's gross turnover and taxable turnover for the tax period(s) from \_\_\_\_\_ to \_\_\_\_\_ have been determined at Rs. \_\_\_\_\_ and Rs. \_\_\_\_\_ respectively

05. Under Section 42,43,44 and 52 of the Act, a penalty of Rs. \_\_\_\_\_ has also been imposed on your petitioner.

06. The order of the Sales Tax Officer/ Assistant Commissioner / Deputy Commissioner / Joint Commissioner of Sales Tax, attached hereto, was received by the petitioner on \_\_\_\_\_.

07. During the tax period(s) from \_\_\_\_\_ to \_\_\_\_\_, your petitioner's gross turnover and taxable turnover under different rates of tax as per the statement attached hereto amounted to Rs. \_\_\_\_\_ and Rs. \_\_\_\_\_ respectively.

08. During the said period, your petitioner had no other turnover of Sales and / or purchases, either taxable or exempt from tax.

09. Your petitioner's failure to apply for registration under the Act was not without sufficient causes.

10. Your petitioner, therefore, prays that he may be assessed according to the figures of turnover given under para 07 above.

11. In the circumstances, it is submitted that your petitioner may be declared to be not liable to pay tax under the Act and the order of assessment and penalty annulled; or

that the assessment and penalty may be set aside and the Sales Tax Officer/Assistant Commissioner of Sales Tax, directed to pass a fresh order after such inquiry, as may be directed.

Signature

## 12. FORM OF VERIFICATION

I, Sri \_\_\_\_\_, the petitioner named in the above petition, do declare that what is stated in this petition is true to the best of my information and belief, that a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) being that tax admitted to be due and that Rs. \_\_\_\_\_ ( in words) \_\_\_\_\_ being twenty percent of the amount in dispute as due, from me have been paid by Treasury Challan/Crossed Demand Draft as per detail given below:

Sl No.	Tax Paid	Tax admitted in the return	Challan No./D.D No. and date
1			
2			

Signature

Place \_\_\_\_\_

(Designation \_\_\_\_\_ with seal)".

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

**102.** In the said rules, for Form VAT-503, the following Form shall be substituted, namely:-

FORM VAT-503
--------------

**“NOTICE FOR REMEDY OF DEFECTS FOR REGISTRATION OF APPEAL IN  
THE TRIBUNAL**

[ Refer sub-rule (2) of rule 95 ]

Before the Sales Tax Tribunal, Orissa  
Appeal No. \_\_\_\_\_ dt. \_\_\_\_/\_\_\_\_/\_\_\_\_

Appellant

(Full address alongwith TIN/SRIN, if any)

Versus

Respondent

(Full address alongwith TIN/SRIN, if any)

To

The above named Appellant

You have filed an appeal against the order No. \_\_\_\_\_  
dt. \_\_\_\_\_ of the Joint Commissioner / Deputy Commissioner / Additional  
Commissioner of Sales Tax \_\_\_\_\_ Range / Zone in case  
No. \_\_\_\_\_ of \_\_\_\_\_ under Section 78 of the Orissa Value  
Added Tax Act, 2004. It does not comply with the provisions of the said Act and Rules  
there under in the following respect(s):-

- (i)
- (ii)
- (iii)
- (iv)

02. You are hereby required to remedy the defect(s) within \_\_\_\_\_ days of  
the receipt of the notice by you.

Given under my hand and the seal of the Tribunal.

Dated \_\_\_\_\_

Seal

By order,

Registrar ”.

**103** In the said rules, for Form VAT-504, the following Form shall be substituted, namely:-

FORM VAT-504
--------------

**“NOTICE FOR HEARING WHEN THE DEFECTS INTIMATED ARE NOT  
REMEDIED BY THE APPELLANT**

[Refer sub-rule (4) of rule 95 ]

Before the Sales Tax Tribunal, Orissa

Appeal No. \_\_\_\_\_ of \_\_\_\_\_

.....Appellant  
(Full address alongwith TIN/SRIN, if any)

Versus

.....Respondent  
(Full address along with TIN/SRIN, if any)

To

The above named Appellant

( Full address alongwith TIN/SRIN, if any )

Please take notice that the appeal filed by you against the Order No. \_\_\_\_\_ dt. \_\_\_\_/\_\_\_\_/\_\_\_\_ of the Assistant / Deputy / Joint /Additional Commissioner of Sales Tax \_\_\_\_\_Range in case No. \_\_\_\_\_ of \_\_\_\_\_ has been placed before the Tribunal for orders as it is defective, which has already been intimated to you by notice dated \_\_\_\_/\_\_\_\_/\_\_\_\_.

The Tribunal will hear the matter on \_\_\_\_\_. If you want to be heard, you should be present at the time of the hearing in person or through your authorized agent. If you fail to do so, the Tribunal will pass orders in your absence.

Given under my hand and the seal of the Tribunal.

Dated \_\_\_\_\_

Seal

By order,

Registrar ”.



**104.** In the said rules, for Form VAT-602, the following Form shall be substituted, namely:-

FORM VAT-602
--------------

**“NOTICE FOR PAYMENT OF TAX BY COMPOSITION**

[ Refer sub-rule (6) of rule 8]

01. OFFICE ADDRESS	D	D		M	M		Y	Y	Y	Y
			-			-				
	02	TIN								
03. NAME AND ADDRESS OF THE DEALER										

04. Please refer to your application dated \_\_\_\_/\_\_\_\_/\_\_\_\_ for payment of tax by composition in lieu of VAT, which has been received in this Office on \_\_\_\_/\_\_\_\_/\_\_\_\_.

05. After careful examination of your application, you have been granted permission for payment of tax by way of composition with effect from \_\_\_\_/\_\_\_\_/\_\_\_\_.

06. You are now instructed to intimate the name and address of the deducting authorities in respect of the works, you are executing in the form enclosed, within Seven days from the date of receipt of this notice.

07. You are also instructed to surrender your certificate of registration along with TIN assigned, to this office forthwith so that steps will be taken to cancel the same and issue a fresh certificate of registration and assign a SRIN in your favour.

Assistant Commissioner of Sales Tax  
Sales Tax Officer  
\_\_\_\_\_ Circle”.

Place \_\_\_\_\_  
Date \_\_\_\_\_

**105.** In the said rules, for Form VAT-603, the following Form shall be substituted, namely:-

FORM VAT-603

**“NOTICE TO THE DEDUCTING AUTHORITY FOR DEDUCTION OF TAX AT  
SOURCE IN RESPECT WORKS-CONTRACTORS EXERCISING OPTION FOR  
PAYMENT OF TAX BY WAY OF COMPOSITION IN LIEU OF VAT**

[Refer sub-rule (8) of rule 8]

01. OFFICE ADDRESS

D	D		M	M		Y	Y	Y	Y
		-			-				

02. Name and address of the deducting authority

03. Please note that \_\_\_\_\_, proprietor/partner/director/Principal Officer of  
M/s. \_\_\_\_\_ at \_\_\_\_\_ P.O. \_\_\_\_\_ bearing SRIN  
\_\_\_\_\_ has exercised option for payment of tax by way of composition.

04. The composition money payable is determined at four percentum of sixty percent of the gross value of work, which is being executed by him/them received or receivable, in terms of sub-rule(4)of rule 8 and this composition money is required to be deducted at source under sub-rule (6) of the said rule.

05. You are, therefore, requested to deduct such composition money from the bills/invoice preferred against the execution of the following work in respect of which, you are the deducting authority, at source.

- 1.
- 2.
- 3.

06. The amount of composition money deducted may be credited to Government Treasury or paid by crossed demand draft in favour of the Sales Tax Officer, \_\_\_\_\_ Circle, drawn on any scheduled bank send along with the certificate of tax deducted at source, in the prescribed form, to the concerned Sales Tax Officer / Assistant Commissioner of Sales Tax.

07. Please note that these instructions shall be complied with immediate effect

Place. \_\_\_\_\_

Assistant Commissioner of Sales Tax /  
Sales Tax Officer,  
\_\_\_\_\_ Circle

Date. \_\_\_\_\_

Copy to the dealer M/s. \_\_\_\_\_ at \_\_\_\_\_ P.O.  
\_\_\_\_\_ Dist \_\_\_\_\_ for information.

Place.

Assistant Commissioner of Sales Tax /  
Sales Tax Officer,  
\_\_\_\_\_ Circle”.

Date.

**106.** In the said rules, Form VAT-604 shall be omitted.

**107.** In the said rules, after Form VAT-607, Form VAT 607-A shall be inserted, namely,

**FORM VAT-607-A**

**“CLAIM FOR CREDIT OF SALES TAX PAID ON GOODS IN STOCK ON THE DAY OF  
REGISTRATION IF SUCH PURCHASES WERE MADE WITHIN 3 MONTHS PRIOR TO SUCH  
DATE / ON THE DAY OF ASSIGNMENT OF TIN FROM SRIN**

[ Refer sub-rule (4) of rule-11 ]

01. Office Address

D D M M Y Y Y Y  

 - 
 
 -

02. TIN

03. Name & Address:

04.	Date of Completion of stock taking	
-----	------------------------------------	--

05.	Stock taken by	
-----	----------------	--

**06. LIST OF GOODS IN STOCK AS ON THE DAY OF REGISTRATION / ON THE DAY FROM  
CONVERSION OF SRIN TO TIN**

Sl.No.	Description of goods	Quantity	Date of purchase	Invoice Number	Value	Rate of Tax	Sales Tax claimed as refund

( Use separate sheet if the space is insufficient)

07.	Total credit claim	
-----	--------------------	--

Rs.	
-----	--

**08. DECLARATION:**

I \_\_\_\_\_ being \_\_\_\_\_ of \_\_\_\_\_  
 declare that the information given in this claim is true and correct.

\_\_\_\_\_ Date of declaration

Signature  
Stamp”.

Note: Furnish in duplicate

108. In the said rules, for Form VAT-608, the following Form shall be substituted, namely:-

FORM VAT-608
--------------

**“INTIMATION OF SALES TAX CREDIT ADMITTED**

[ Refer sub-rule (3) of rule 123]

01. Office Address <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">D</td><td style="text-align: center;">D</td><td></td><td style="text-align: center;">M</td><td style="text-align: center;">M</td><td></td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td><td style="text-align: center;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 20px; text-align: center;">02</td> <td style="border: 1px solid black; width: 25px; height: 20px; text-align: center;">TIN</td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-					02	TIN																		
D	D		M	M		Y	Y	Y	Y																																
		-			-																																				
02	TIN																																								

03. Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on \_\_\_\_\_ preferred in Form VAT \_\_\_\_\_ dated \_\_\_\_\_ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs. \_\_\_\_\_. This sum should be claimed at Box \_\_\_\_\_ VAT return due to be filed not later than \_\_\_\_\_.

Assistant Commissioner of Sales Tax/  
Sales Tax Officer  
\_\_\_\_\_ Circle”.

109. In the said rules, after Form VAT-608, Form VAT 608-A shall be inserted, namely,

**FORM VAT-608-A**

**“INTIMATION OF SALES TAX CREDIT ADMITTED**

[ Refer sub-rule (4) of rule 11 ]

01. Office Address <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; width: 10%;">D</td> <td style="text-align: center; width: 10%;">D</td> <td style="text-align: center; width: 10%;"></td> <td style="text-align: center; width: 10%;">M</td> <td style="text-align: center; width: 10%;">M</td> <td style="text-align: center; width: 10%;"></td> <td style="text-align: center; width: 10%;">Y</td> <td style="text-align: center; width: 10%;">Y</td> <td style="text-align: center; width: 10%;">Y</td> <td style="text-align: center; width: 10%;">Y</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; text-align: center;">02</td> <td style="width: 10%; border: 1px solid black; text-align: center;">TIN</td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> <td style="width: 10%; border: 1px solid black;"></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-					02	TIN										
D	D		M	M		Y	Y	Y	Y																								
		-			-																												
02	TIN																																

03. Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

04. Receipt of your claim towards credit of sales tax paid on goods in stock as on \_\_\_\_\_ preferred in Form VAT \_\_\_\_\_ dated \_\_\_\_\_ is acknowledged.

05. I am to advise you that you are authorized to claim a credit of Rs. \_\_\_\_\_. This sum should be claimed at Box \_\_\_\_\_ VAT return due to be filed not later than \_\_\_\_\_.

SALES TAX OFFICER  
 \_\_\_\_\_ CIRCLE  
 \_\_\_\_\_ RANGE”.

**Note:- Furnish in duplicate**

**110.** In the said rules, for Form VAT-612, the following Form shall be substituted, namely:-

FORM VAT-612

**“CLEARANCE CERTIFICATE**

[Refer sub-rule (2) of rule 129]

This is to certify that Sri/Smt. \_\_\_\_\_ son/daughter/wife of \_\_\_\_\_ (status) \_\_\_\_\_ of M/s. \_\_\_\_\_ bearing TIN/SRIN \_\_\_\_\_ is in arrear of tax/interest/penalty amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) for the period from \_\_\_\_\_ to \_\_\_\_\_ / is not in arrear of tax/interest/penalty and has filed return upto the tax period ending on \_\_\_\_\_.

This certificate is valid till the 31<sup>st</sup> March, \_\_\_\_\_.

Seal

Place \_\_\_\_\_

Date \_\_\_\_\_

Assistant Commissioner of Sales tax

Sales Tax Officer, \_\_\_\_\_ Circle”.

**111.** In the said rules, for Form VAT-613, the following Form shall be substituted, namely:-

FORM VAT-613

**“NOTICE INTIMATING THE PREVAILING MARKET PRICE**

[ Refer sub-rule (1) of rule 130]

01. Office Address

D	D		M	M		Y	Y	Y	Y
		-			-				

02	TIN/SRIN													
----	----------	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer

04. I have reason to believe that the following goods being carried in vehicle bearing registration number \_\_\_\_\_ / in stock for sale, the value of which as stated by you mentioned in the purchase bill/invoice produced, and as indicated below

Description of goods	Quantity	Value disclosed
(i)		
(ii)		
(iii)		
(iv)		
(v)		

are found to be grossly under valued.

05. The prevailing market price of such goods is as follows:-

Description of goods	Quantity	Value at prevailing market price
(i)		
(ii)		
(iii)		
(iv)		

06. The quantity, prevailing market price, rate of tax applicable and tax payable at such prevailing market price of the goods referred to above are as follows:-

Sl.No.	Description of goods	Quantity	Value at prevailing market price	Rate of tax applicable	Tax payable
I.					
II.					
III.					
IV.					
V.					
	Total:-				

07. You are, therefore directed to pay tax amounting to Rs.\_\_\_\_\_ (Rupees \_\_\_\_\_) on the above mentioned goods at the prevailing market price as indicated at serial 05, within seven days from the date of receipt of the notice, failing which, proceeding will be initiated for purchase of the said goods under sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

Place \_\_\_\_\_

Assistant Commissioner of Sales Tax /

Date \_\_\_\_\_

Sales Tax Officer, \_\_\_\_\_ Circle /

Seal

Checkgate".



**112** In the said rules, for Form VAT-614, the following Form shall be substituted, namely:-

FORM VAT-614

**“NOTICE FOR PURCHASE OF GOODS**

[ Refer sub-rule (3) of rule 130]

01. Office Address

D	D		M	M		Y	Y	Y	Y
		-			-				

02	TIN																		
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name and address of the dealer/owner of the goods/Person in charge of goods

04. Please take notice that you were directed to pay an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) towards tax on the following goods for quantity, prevailing market value, rate of tax and tax payable mentioned against each vide this office order communicated in letter No. \_\_\_\_\_ dt. \_\_\_\_\_.

Sl.No.	Description of goods	Quantity	Value at the prevailing market price	Rate of tax applicable	Tax payable
(i)					
(ii)					
(iii)					
(iv)					
(v)					
	Total:-				

05. Despite due service of the notice referred to above, you have failed to make payment of the tax assessed at the prevailing market price of such goods or produce evidence that the prevailing market Price fixed for such goods is not correct within the date specified in the said notice.

(Strike out whichever is not applicable)

06. It is now ordered that the goods as mentioned above shall be purchased by the department in accordance with the provisions of sub-section (3) of Section 101 of the Orissa Value Added Tax Act, 2004.

07. You are directed to hand over the said goods to the undersigned within 24 hours of the service of this notice.

08. If you are aggrieved with this order, you may file application for revision of the said order, within 30 days from the date of its receipt by you.

Place \_\_\_\_\_  
Date \_\_\_\_\_

Assistant Commissioner of Sales Tax /  
Sales Tax Officer,  
\_\_\_\_\_ Check Gate / Circle  
Seal”.

**113.** In the said rules, for Form VAT-615, the following Form shall be substituted, namely:-

FORM VAT-615
--------------

**“NOTICE FOR UNAUTHORIZED / EXCESS COLLECTION OF TAX**

[Refer sub-rule (1) of rule 62]

01. NAME AND ADDRESS OF OFFICE	<table border="1"> <tr> <td>D</td><td>D</td><td></td><td>M</td><td>M</td><td></td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> <tr> <td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td> </tr> </table>	D	D		M	M		Y	Y	Y	Y			-			-				
D	D		M	M		Y	Y	Y	Y												
		-			-																

02	TIN													
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--

03. NAME AND ADDRESS OF THE DEALER.
-------------------------------------

04. ( Please strike out whichever is not applicable )
---

You being a dealer not registered under the Act, have collected an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) by way of tax as per details given below.

or

You, as a registered dealer under the Act bearing SRIN / TIN \_\_\_\_\_, have collected an amount of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) by way of tax in excess of the tax payable by you, the details of which are given below.

05. The unauthorized / excess collection of tax made by you is liable to penalty under sub-section (1) of section 52 of the Act.

06. You are now directed to show cause before the undersigned on \_\_\_\_/\_\_\_\_/\_\_\_\_ at \_\_\_\_ A.M / PM in his office at \_\_\_\_\_, why penalty as provided under sub-section (1) of Section 52 of the Act shall not be imposed for such unauthorised / excess collection of tax.

Signature

ASSESSING AUTHORITY”.

Place \_\_\_\_\_

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

**[No.10184-CTA-30/08-F]  
By Order of the Governor  
Sd/- P.K.ROUT  
Under Secretary to Government**

**FINANCE DEPARTMENT****NOTIFICATION**

The 25th February 2009

**S.R.O. No. 66/2009** - In exercise of the powers conferred by section 17-A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2004) the State Government having been satisfied that it is necessary so to do in the public interest do hereby exempt from tax the sale/purchase of materials to be used by the donor agencies/organization for the purpose of rehabilitation and reconstruction work in the flood affected areas of the State subject to the following conditions, namely:-

- (i) The concerned agency/organization shall apply to the Commissioner of Sales Tax through the Special Relief Commissioner, Orissa or any Officer duly authorised by him indicating the details of the materials to be purchased for the purpose of rehabilitation or reconstruction work in the flood affected areas alongwith a copy of the order of Government of India or the Government of Orissa entrusting it to undertake such work.
- (ii) On receipt of such application, the Commissioner of Sales Tax shall after being satisfied about the genuineness of the application, issue an eligibility certificate in favour of the applicant in the *pro forma* as in Appendix-I, to this notification.
- (iii) The said agency/organization shall furnish the details of purchase made during a month by 7th of the succeeding month to the Commissioner of Sales Tax in the *pro forma* as in Appendix-II to this notification.
- (iv) The selling dealer shall furnish a copy of the purchase order placed by the said organization, copy of the eligibility certificate issued as per paragraph (ii) and copy/copies of the bill/invoice in support of the claim of exemption under the notification alongwith the return to be furnished by him under the said Act and Rules made thereunder.
- (v) The eligibility certificate may be cancelled by the Commissioner of Sales Tax at any time on the recommendation of the Special Relief Commissioner or any officer authorised by him for failure of the said organization to fulfill the conditions in the notification.

**APPENDIX-I****ELIGIBILITY CERTIFICATE**

No.....

Date.....

This is to certify that M/s. ....(name and address) which has been entrusted with rehabilitation/reconstruction work in the flood affected areas of the State by the Government of Orissa/Government of India is eligible to purchase the following materials from any registered dealer of the State of Orissa free of tax under the Orissa Value Added Tax Act, 2004 subject to the following conditions.

1. M/s..... shall place a purchase order with the selling dealer specifying the details of materials with quantity and value of such materials to be purchased for use in rehabilitation/reconstruction work.

2. This certificate shall remain valid till.....(date).

<u>Details of materials</u>	<u>Quantity</u>	<u>Value</u>
(1) .....	.....	.....
(2) .....	.....	.....
(3) .....	.....	.....

Commissioner of Sales Tax/  
Additional Commissioner of Sales Tax, Orissa

Memo No. \_\_\_\_\_/., Date \_\_\_\_\_/

Copy of Finance Department/Special Relief Commissioner, Orissa for information.

Commissioner of Sales Tax/  
Additional Commissioner of Sales Tax, Orissa

**APPENDIX-II****DETAILS OF MATERIALS PURCHASED****DURING THE MONTH OF .....YEAR.....**

1. Name and address of the organization
2. Number and date of the Eligibility Certificate
3. Details of purchases made during the month

Name & Address of the dealer from whom purchased	R.C. No.	Bill/Invoice No. & date	Particulars of Materials	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)

- 
4. Certified that the above materials have been purchased for utilization in rehabilitation / reconstruction work in the flood affected area, i.e. \_\_\_\_\_ Block/District of the State of Orissa.

**Signature of Authorized Officer**

This notification shall remain in force till the 30th day of June, 2009.

[No.10187-CTA-53/2008-F]  
By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION**

The 25th February 2009

**S.R.O. No. 67/2009** - In exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the Scheduled goods brought into the local area from levy of the tax under the said Act which are procured by the donor agencies/organisations for exclusive use of same as material/equipment in the rehabilitation and reconstruction work in the flood affected areas:

Provided that, the concerned donor agencies/organizations are duly authorised by the Special Relief Commissioner, Orissa or the Collector of the concerned District to undertake such rehabilitation and reconstruction work in the flood affected areas:

Provided further that, the donor agencies/organisations shall furnish necessary certificate in the proforma (annexed herewith) as annexure to the effect that those materials will be used in the rehabilitation and reconstruction work in the flood affected areas.

This notification shall remain in force till 30th June 2009.

**ANNEXURE**

**Certificate to be furnished by the donor agencies/organizations for procurement of materials to be used by them in the rehabilitation and reconstruction work in the flood affected areas.**

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To

---



---



---



---

Certified that the Goods/equipments as specified in tax invoice/bills as mentioned below, have been purchased for use in rehabilitation and reconstruction work in the flood affected areas in \_\_\_\_\_district of Orissa .

1. Cash memo/tax invoice/invoice/bill No. and date.
2. Description of the goods.
3. Quantity of the goods.
4. Value of the goods.
5. Location of the project of rehabilitation and reconstruction work
6. Gross value of the project referred to in Sl. No.5 above.

Seal  
Date

Signature \_\_\_\_\_  
Name and designation of the Person  
signing the certificate.

---



---

To be countersigned by Authorised  
Officer on behalf of Special Relief  
Commissioner, Orissa/Collector of  
the District.

[No.10190-CTA-53/2008-F]  
By Order of the Governor  
**Sd/- P. K. ROUT**  
**Under-Secretary to Government**

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



**FINANCE DEPARTMENT****NOTIFICATION**

Bhubaneswar, dated the 5th April, 2008

**No. TRC – 19/2004 - 19570/F.**, Consequent upon reconstitution of the Police District Khurda due to adoption of the Commissionerate system in the twin cities of Bhubaneswar and Cuttack and in view of change of Headquarters of the Office of the Superintendent of Police, Khurda from Bhubaneswar to Khurda, Government have been pleased to attach the Office of the Superintendent of Police, Khurda to the Special Treasury, Khurda in place of District Treasury, Khurda, Bhubaneswar for all Govt. transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION**

Bhubaneswar, dated the 28th April, 2008

**No. TRC – 46/2005 - 22617/F.**, Considering the necessity for 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, Laxmipur, District-Koraput will be conducted by the Indian Overseas Bank, Laxmipur Branch instead of State Bank of India, Koraput Branch with effect from 1<sup>st</sup> June, 2008.

By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION**

Bhubaneswar, dated the 13th May, 2008

**No. TRC – 14/2008 - 24751/F.**, Consequent upon functioning of the Office of the Assistant Labour Commissioner, Bhawanipatna by way of upgradation of the Office of the District Labour Officer, Kalahandi, Bhawanipatna, Government have been pleased to attach the Office of the Assistant Labour Commissioner, Bhawanipatna to the District Treasury, Kalahandi, Bhawanipatna for all Government transactions including drawal of bills of their establishment with immediate effect.

In view of the above, attachment of the Office of District Labour Officer, Kalahandi, Bhawanipatna is hereby withdrawn.

By Order of the Governor

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

**FINANCE DEPARTMENT****NOTIFICATION**

Bhubaneswar, dated the 13th May, 2008

**No. TRC – 14/2008 (Pt.) - 24758/F.**, Government have been pleased to attach the Office of the State Port Engineer of the Special Relief Organization, Board of Revenue, Orissa, Cuttack to the District Treasury, Cuttack for all Government transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor

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

**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM****Bhubaneswar, dated the 24 th, May, 2008**

**Sub:- Payment of pension through Public Sector Banks – Credit of Pension to Joint Bank Account operated by a pensioner with his/her spouse.**

**No. TRD -22/07-26848\_/F.**, In order to facilitate smooth payment of pension, the State Govt. have prescribed the scheme for payment of pensions of State Govt. Pensioners by Public Sector Banks vide Finance Department O.M. No 45539/F., dated 2.9.1977 under which monthly pensions of different categories of State Govt. pensioners are credited to their individual Savings/Current Bank Accounts. But, there is no provision for operation of joint accounts under the scheme. However, credit of pension to joint bank account operated by pensioner with his/her spouse in whose favour an authorization for family pension exists, in the Pension Payment Order (PPO) has now been allowed by the Govt. of India vide Ministry of Finance, Department of Expenditure O.M. No. CPAO / Tech / Amendments / Sch. Book / 2005-06/69, dated 9.6.2005. Accordingly, the State Govt., after careful consideration, have been pleased to extend the facility of payment of pensions through Public Sector Banks by crediting to the Savings/Current Bank Accounts jointly operated by the pensioner with the spouse either by 'Former or Survivor' or 'Either or Survivor' basis. Therefore, it has now, been decided in consultation with the A.G. (A&E), Orissa to amend the following provisions of the Scheme for payment of pensions of the State Govt. pensioners by Public Sector Banks, which will come into effect from the date of issue of this Memorandum.

**AMENDMENT**

**Paragraph – 4.** After the words “his /her individual savings/current account” and before the words “at the” appearing in the 4th line, the words/sentences, “or joint account of the pensioner with the spouse operated by 'Former or Survivor' or 'Either or Survivor' basis in whose favour an authorization for family pension exists in the Pension Payment Order (PPO)” are inserted and after the last words of the paragraph-4 following words/sentences are inserted.

“or opt for opening of joint account of the pensioner with the spouse which will be operated either by 'Former or Survivor' or 'Either or Survivor' basis subject to following terms and conditions .

- (i) Once pension has been credited to a pensioner's bank account, the liability of the Government/Bank ceases. No further liability arises, even if the spouse wrongly draws the amount.
- (ii) As pension is payable only during the life of a pensioner, his/her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any other account held by the pensioner/spouse either individually or jointly. The legal heirs, successors, executors etc. shall also be liable to refund any amount, which has been wrongly credited to the joint account.

The pensioner shall have to furnish an undertaking to the effect that his legal heirs, successors, executors shall be liable to refund excess amount if any credited to Pensioner's Account / Joint Account.

- (iii) Existing pensioners desiring to get their pension credited to a joint account as indicated above are required to submit an application to the branch bank, from where they are presently drawing pension in the prescribed form in Annexure-1(A). This would also be signed by the pensioner's spouse in token of having accepted the terms and conditions laid down in this Office Memorandum. These instructions are also applicable to the pensioners retiring after the issue of this Memorandum".

#### **Paragraph – 4.1**

The words appearing after the words "in cash" in the 1st line and words in 2<sup>nd</sup> line are deleted.

#### **Paragraph – 4.2**

The following paragraph is added to the paragraph 4.2.

Payment of arrear of pension in terms of paragraph-19 of the Scheme will also be applicable to joint account opened as per paragraph – 4 of the Scheme" but not applicable to State Government Pensioners drawing pensions outside the State through Public Sector Banks.

**Paragraph – 6.3**

After the word and figure “Annexure-1” and before the words “in duplicate” the words and figure “or Annexure – I(A)” are inserted.

Following paragraph is inserted after Paragraph – 19

**Paragraph – 19.1**

The amount of arrear of pension due to the spouse of the pensioner in the event of death of the pensioner may be credited to the joint account if an accepted nomination in terms of Note.1-A of S.R. 318 of O.T.C. Vol-1 exists as on the date of death of the pensioner.

**Paragraph- 20.1**

The word “not” appearing at the beginning within bracket in the 2nd line of para two of Paragraph-20.1 is deleted.

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

**ANNEXURE – 1 (A)****FORM FOR DRAWAL OF PENSION THROUGH JOINT ACCOUNT****To****The Branch Manager,**

\_\_\_\_\_(Bank)

\_\_\_\_\_(Branch &amp; Address)

**Sub: Payment of pension under PPO No. \_\_\_\_\_  
through your bank branch.**

Dear Sir / Madam,

I wish to receive my Pension under PPO No. \_\_\_\_\_ by getting it credited to the Saving / Current bank account No. \_\_\_\_\_ which is operated jointly in your branch by me and my spouse, Mr./Mrs. \_\_\_\_\_ in whose favour an authorization for family pension exists in the pension payment order (PPO).

I have read and understood the contents of the Govt. of Orissa, Finance Department Office Memorandum No.26848 dt.24.5.2008 which contains the following terms & conditions. Once pension has been credited to pensioner's bank account, liabilities of the Govt. / Bank ceases. No further liability arises even if the amount is wrongly drawn by the spouse.

- (a) As pension is payable only during the life a pensioner, his / her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any other account held by the pensioner / spouse either individually or jointly. The legal heirs, successors, executors shall also be liable to refund any amount which has been wrongly credited to the Joint Account.
- (b) Payment of Arrears of Pensions to the Joint Account with the pensioner's spouse as nominee would continue if there is an 'accepted nomination' as per Note-1-A appended to S.R. 318 of Orissa Treasury Code Vol. – 1.

I accept the above terms & condition, My spouse too, in token of having accepted those terms & conditions, has put his / her signature below.

**1. Signature of the pensioner****2. Signature of Spouse**

## FINANCE DEPARTMENT

### NOTIFICATION

Bhubaneswar, dated the 27th May, 2008

**No. TRC – 14/2008 - 27089/F.**, Consequent upon introduction of Commissionerate system in the twin cities viz. Cuttack and Bhubaneswar and reorganization of the Home Guards Organisation, Government have been pleased to attached the following offices of Home Guards Organisation to the Treasuries mentioned against each for all Government transactions including drawal of bills of their establishment with immediate effect.

Sl. No.	Name of the Office of the Home Guard Organisation	Name of the Treasury/ Special Treasury.
(1)	(2)	(3)
1	Commandant, Home Guards, Khurda at Khurda	Special Treasury, Khurda.
2	Deputy Commissioner of Police and ex-officio Commandant, Home Guards, Bhubaneswar City, Bhubaneswar	District Treasury, Khurda, Bhubaneswar.
3	Deputy Commissioner of Police and ex-officio Commandant, Home Guards, Cuttack City, Cuttack	District Treasury, Cuttack.
4	Commandant, Home Guards, Cuttack at Cuttack	Is allowed to draw their bills from District Treasury, Cuttack as earlier.

In view of the above arrangements, the attachment of the Office of Commandant, Home Guards, Khurda at Bhubaneswar to the District Treasury, Khurda, Bhubaneswar is hereby withdrawn.

By Order of the Governor

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

**FINANCE DEPARTMENT**

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**No.TRD-22/07 – 27571 (10)/F., Dated the 29<sup>th</sup>, May 2008****From****Shri S.K.Mishra,  
Special Secretary to Government.****To**

**The C.G.M. State Bank of India, Local Head Office, Pt.  
Jawaharlal Nehru Marg, BBSR- 751001/  
Zonal Manager, United Commercial Bank,  
UCO Bank Building, C-2 Ashok Nagar, BBSR/  
Zonal Manager, Bank of India, Zonal Office, 98-Kharavela  
Nagar, Unit – III, BBSR/  
Zonal Manager, United Bank of India, Kalpana Area,  
Bhubaneswar/  
Regional Manager, Indian Bank, Station Square, BBSR/  
Chief Regional Manager, Indian Overseas Bank, Regional  
Office, B/2, West Sahid Nagar, BBSR- 751007/  
Chief Manager, Andhra Bank, Zonal Office  
M/14- Baramunda, BBSR/  
Regional Manager, Central Bank of India, 94-Janapath  
Unit – III, BBSR/  
Regional Manager, Bank of Baroda,  
Plot No. 171, Bhauma Nagar, BBSR/  
Chief Manager, Allahabad Bank, Zonal Offices, 3/1-B,  
IRC Village, BBSR**

**Sub:- Payment of pension through Public Sector Banks – Credit of  
Pension to Joint Bank Account operated by a pensioner with  
his/her spouse.**

**Sir,**

I am directed to say that in order to facilitate smooth payment of pension, the State Govt. have prescribed the scheme for payment of pension of State Govt. Pensioners by Public Sector Banks vide Finance department O.M. No. 45539/F., dated 02.09.1977 under which monthly pensions of different categories of State Govt. pensioners are credited to their individual Savings/Current Bank Accounts. But, there is no provision for operation of joint accounts under the scheme. Representations were received from different quarters for providing such facility and the matter was under consideration of the Government for quite sometimes past. However, in the meanwhile credit of pension to joint bank account operated by pensioner with his/her spouse in



whose favour an authorization for family pension exists, in the Pension Payment Order (PPO) has now been allowed by the Govt. of India vide Ministry of Finance, Department of Expenditure O.M. No. CPAO/Tech/Amendments/Sch. Book/ 2005-06/69, dated 09.06.2005. Accordingly, the State Government, after careful consideration and in consultation with the Accountant General, Orissa, have been pleased to extend the facility of payment of pensions through Public Sector Banks by crediting to the Savings/Current Bank Accounts jointly operated by the pensioner with the spouse either by 'Former or Survivor' or 'Either or Survivor' basis. In this connection, amendments effected in the scheme for payment of pensions to the State Government Pensioners by the Public Sector Banks vide Finance Department Office Memorandum No.26848/F., Dated 24.05.2008 may be referred to.

2. The Joint account of the pensioner with the spouse could be operated either by 'Former or Survivor' or 'Either or Survivor' basis subject to the following terms and conditions;

- (a) Once pension has been credited to a pensioner's bank account, the liability of the Government/Bank ceases. No further liability arises, even if the spouse wrongly draws the amount.
- (b) As pension is payable only during the life of a pensioner, his/her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any other account held by the pensioner/spouse either individually or jointly. The legal heirs, successors, executors etc. shall also be liable to refund any amount, which has been wrongly credited to the joint account.

The pensioner shall have to furnish an undertaking to the effect that his legal heirs, successors, executors shall be liable to refund excess amount if any credited to Pensioner's Account / Joint Account.

- (c) Payment of Arrears of Pensions to the joint Account with the pensioner's spouse as nominee would continue if there is an 'accepted nomination' as per Note-A-appended to S.R. 318 of Orissa Treasury Code Vol.I.

3. Existing pensioners desiring to get their pension credited to a joint account as indicated above are required to submit an application to the branch bank, from where they are presently drawing pension in the enclosed form. This would also be signed by the pensioner's spouse in token of having accepted the terms and conditions laid down in this Department Office Memorandum No.26848 dt.24.05.2008. These instructions are also applicable to the pensioners retiring after the issue of this Memorandum dt.24.05.2008.

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

**ANNEXURE – 1 (A)****FORM FOR DRAWAL OF PENSION THROUGH JOINT ACCOUNT****To****The Branch Manager,**

\_\_\_\_\_(Bank)

\_\_\_\_\_(Branch &amp; Address)

**Sub: Payment of pension under PPO No. \_\_\_\_\_  
through your bank branch.**

Dear Sir / Madam,

I wish to receive my Pension under PPO No. \_\_\_\_\_ by getting it credited to the Saving / Current bank account No. \_\_\_\_\_ which is operated jointly in your branch by me and my spouse, Mr./Mrs. \_\_\_\_\_ in whose favour an authorization for family pension exists in the pension payment order (PPO).

I have read and understood the contents of the Govt. of Orissa, Finance Department Office Memorandum No.26848 dt.24.5.2008 which contains the following terms & conditions. Once pension has been credited to pensioner's bank account, liabilities of the Govt. / Bank ceases. No further liability arises even if the amount is wrongly drawn by the spouse.

- (a) As pension is payable only during the life a pensioner, his / her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any other account held by the pensioner / spouse either individually or jointly. The legal heirs, successors, executors shall also be liable to refund any amount which has been wrongly credited to the Joint Account.
- (b) Payment of Arrears of Pensions to the Joint Account with the pensioner's spouse as nominee would continue if there is an 'accepted nomination' as per Note-1-A appended to S.R. 318 of Orissa Treasury Code Vol. – 1.

I accept the above terms & condition, My spouse too, in token of having accepted those terms & conditions, has put his / her signature below.

**1. Signature of the pensioner****2. Signature of Spouse**

**FINANCE DEPARTMENT****NOTIFICATION**

Bhubaneswar, dated the 17th June, 2008

**No. TRC – 14/2008 - 29846/F.**, Government have been pleased to attach the Office of the Commandant, OSAP 3<sup>rd</sup> India Reserve Battalion Camp at Office of I.G. of Police SAP, Orissa Cuttack to the District Treasury, Cuttack for all Government transactions including drawal of bills of their establishment with immediate effect.

By Order of the Governor

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

**FINANCE DEPARTMENT**

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**No.TRC-20/2008- 32011 (40)/F.,****From****Shri A.K.Tripathy, IAS,  
Chief Secretary.****To****The Principal Secretaries /  
Commissioner-cum-Secretaries/Secretaries,  
All Departments of Government.**

**Sub: *Measures for Budget Allotments in Soft copy 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 2008-09 through the Orissa Treasury Management System.***

**Bhubaneswar, dated the 27<sup>th</sup> June, 2008**

Sir/Madam,

Instructions have been issued vide Finance Department Letter No.7930/F., dt.23.02.08 (copy enclosed) regarding distribution of budget allotments for the year 2008-09 and communication of the same to the Director of Treasuries and Inspection, Orissa within the schedule time so as to ensure smooth operation of Orissa Treasury Management System (OTMS). But instances have come to the notice of Government that some employees are not getting their salary and other entitlements in time due to delay in distribution of budget allotments by the Administrative Departments to the Controlling Officers and non-transmission of D.D.O.-wise budget allotment data by the Controlling Officers to the Directorate of Treasuries and Inspection, Orissa. It may be noted that the system will not allow passing of any bill without adequate budget provision under any unit and distribution of the allotment through OTMS.

2. Considering the difficulties faced by the employees, it is reiterated that all the Departments must take steps for distribution of budget allotments and transmission of D.D.O.-wise allotments data by the Controlling Officers to the Directorate of Treasuries and Inspection, Orissa in time to ensure timely payment to the employees.

3. In order to avoid the Banking Cash Transaction Tax (BCTT) liability falling on the employees, instructions have been issued vide Finance Department O.M. No.TRC-32/04-33563/F dated 13.07.2005

(copy enclosed) regarding drawal of salary and other personal entitlements of Government employees and schematic funds through bank account/Account payee cheque. Salary and other personal entitlements of Government employees who have Savings Bank account in the Treasury-linked Bank are being credited immediately in their S.B. account. In case of employees who have bank accounts, but not in the Treasury-linked bank, their salary and other personal entitlements are credited to the Current Account of the DDO, who in turn issues cheques to the concerned employees. Besides, in respect of Government employees working in remote areas where bank facilities are not available and since it will be difficult to avail the facility of payment through cheques, payment will continue to be made in cash with the condition that the amount to be withdrawn by the D.D.O. will not exceed rupees one lakh on any single day. Hence, there should not be any delay in disbursement of salary and other personal entitlements to the Government employees. But it has come to the notice of Government that in some cases Government employees are facing difficulties in drawal of salary and personal entitlements in time in spite of the above-mentioned clear-cut instructions.

4. It is, therefore, once again reiterated that all out efforts should be made to ensure that salary and other personal entitlements of the Government employees are paid in time. The concerned Administrative Department will be held responsible for delay in the matter and for not adhering to the aforesaid guidelines.

Yours faithfully,

**Sd/- A.K.Tripathy**  
**Chief Secretary**

**FINANCE DEPARTMENT**

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**No.TRC-26/2006- 7930 /F., Dt.23.02.2008****From****Shri Priyabrata Mishra,  
Special Secretary to Government.****To****The Principal Secretary /  
Commissioner-cum-Secretary/  
Secretary,  
All Departments.****Sub: Preparatory measures for Budget Allotments in Soft copy 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 2008-09 through the Orissa Treasury Management System.**

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the Annual Budget for the year 2008-09 has been placed in the Orissa Legislative Assembly on 16.02.2008 and the Appropriation Bill, 2008 is likely to be placed on 31.03.2008. After the Appropriation is approved by the State Legislature, then only bills can be entertained by the Treasuries relating to the allotments for the year 2008-09. A tentative schedule for the process of distribution and communication of budget allotments for the year 2008-09 by the Departments and Controlling Officers has been worked out as given below.

**TIME SCHEDULE FOR DISTRIBUTION OF ANNUAL BUDGET ALLOTMENTS FOR THE FINANCIAL YEAR 2008-09**

<b>Sl.</b>	<b>Activity</b>	<b>Date</b>
1.	Refresher Training on "Budget Interface" Software for Departments and Controlling Offices at DTI Nerve Centre.	26.02.08 to 29.02.08
2.	Distribution of Software CDs to Departments (along with the CDS for respective Controlling Officers) by D.T. & I. (Orissa)	During the training between 26.02.08 to 29.02.08
3.	Distribution of Controlling Officer-wise Budget data by the Departments and providing the export flat files to D.T.& I. Orissa.	Latest by 07.03.08
4.	Preparation of Import files for the Controlling Officers and distribution of those import files to the Departments to be distributed to the Controlling Officers under their jurisdiction.	Latest by 11.03.2008 (Simultaneously these would be handed over to the Departments as and when the Departments supply the

		Controlling Officer level distribution to D.T. & I. Orissa.
5.	Distribution of DDO-wise budget data and providing the export files to D.T.& I. Orissa by the Controlling Officers to be fed into the Central Servers.	11.03.2008 to 25.03.2008
6.	Transmission of Detailed DDO-wise data from Central Location to Respective Treasuries.	On or before 31.03.08
7.	Receipt of fresh bills (all bills including salary bills for the month of March, 2008 payable in April, 2008) by the Treasuries.	02.04.2008 onwards (01.04.08 being a public holiday)

2. It is therefore, requested that necessary steps may kindly be taken at your end to depute the concerned officials to attend the refresher training programme at DTI Nerve Centre as per the time schedule.

**This may kindly be treated as most urgent.**

Yours faithfully,

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



**FINANCE DEPARTMENT**

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**OFFICE MEMORANDUM****No.TRC.32/04-33563/F., Dt.13.07.2005**

**Sub:- Drawal of salary and other personal entitlements of Government Employees and schematic funds through Bank Account / Account Payee Cheque.**

The matter of disbursement of salary of Government employees through cheques has been engaging the attention of Government for quite sometime, keeping in view the security hazards of carrying huge amount of cash, misuse of available cash as well as for simplifying accounting and for benefit of employees.

2. In the meantime, the Finance Act, 2005 of Government of India has introduced a new levy, namely, the Banking Cash Transaction Tax (BCTT) which has come into force w.e.f 1<sup>st</sup> June, 2005. The BCTT is levied @ 0.1% (10 basis points) of the value of taxable banking transaction. Taxable banking transactions have been defined to mean;

- (i) Withdrawal of cash (by whatever mode) exceeding a specified limit on any single day from an account (other than a Savings Bank A/C) with any Scheduled Bank.
- (ii) Receipt of cash exceeding a specified limit from any Scheduled Bank on any single day on encashment of one or more term deposits, whether on maturity or otherwise.

3. The specified limit is Rs.25,000/- in case of individual and HUFs, and Rs.1,00,000/- for other taxable entities. The BCTT is also payable, by an office or establishment of the Central Government and the Government of a State. Consistent with the same, Central Government and State Government Offices or establishment will be liable to pay the tax on the amount of cash withdrawn by them for their use if the amount withdrawn by them is in excess of Rs.1,00,000/- on a single day from a single account. It needs no reiteration that Government Offices or establishments are required, in particular, to draw large sums for disbursement of salaries and other personal entitlements of employees as well as schematic funds. In order to avoid the tax liability falling on the employees, it is expedient and necessary that employees of the State Government open individual Savings Bank Accounts and receive salary payments along with other personal entitlements by cheques .

4. Keeping these factors in view, Government after careful consideration have decided that the salaries and other personal entitlement of all Government employees will be credited to their respective Bank Accounts w.e.f 1<sup>st</sup> August, 2005 in the manner described hereinafter. This has to be scrupulously followed by all State Govt. Offices / Establishments.

5. The employees of any particular establishment / office, whose salaries are being drawn from specific nationalized Bank/ scheduled Bank which is attached to a particular Banking District Treasury / Special Treasury / Sub-Treasury may open individual Saving Bank Account in that particular Bank. Their salaries will be immediately credited to their respective individual accounts. Those employees who would not like to open Account in that particular Bank but have accounts in other Banks would receive an Account Payee Cheque from concerned D.D.O. However, in that event, clearing of cheque would take some time, with possibility of imposition of collection charges by the Bank on account of said facility. To avoid the extra burden it is desirable that all the employees of a particular Government establishment / office open individual Savings Bank Account in the Bank from where their salaries are being drawn.

6. The net entitlements in respect of the employees who have no deductions to be made on account of loans from any Bank and other financial institutions will be credited instantly to the respective Savings Bank Accounts of the respective employees in the concerned Bank where Government transactions of that office / establishment are being conducted.

7. (i) Those employees who have availed loans from any Bank / Financial Institutions, recovery of which is entrusted with the D.D.O. the amount arrived at after deduction of the loan repayment amount shall be credited into the respective Savings Bank Accounts of the employees.

(ii) The amount so deducted will be credited into the current Account to be opened by the concerned D.D.O. who will in turn issue a cheque to the concerned Bank/Financial Institution for the amount so deducted alongwith employee details.

(iii) Once the salary payments through cheques are introduced, D.D.Os will not be making the deduction on account of new house building loans etc. availed by employees. These deductions will be

made by the Banks themselves as the employees' accounts will be with the Banks.

8. In the remote areas where bank facilities are far from the headquarters of the employees and since it will be difficult to avail the facilities of payment through cheques, the payment would continue to be made by cash as per the existing practice subject to condition that the amount to be withdrawn by the D.D.O. will not exceed Rs.1,00,000/- (One Lakh) on a single day in any circumstance.

9. Payment through cheques will also be followed in the case of those employees who have Bank accounts but not in the particular Bank attached to the Office / Establishment for treasury transactions. In such cases the salary amount will be first credited to the current account of the D.D.O. who in turn will issue cheques to the employee. Wherever the DDO is required to make deduction for House Building Loans ect. availed by the employee, he would issue cheques to the banks concerned for the amount deducted.

10. The detailed procedures regarding the manner in which establishment bills / bills of schematic funds will be preferred by the D.D.Os as well as other accounting arrangements, have been spelt out in the Annexure enclosed.

11. Necessary amendments to the relevant provisions of Orissa Treasury Code Vol. - I and Vol. - II will be made in due course to incorporate the aforesaid modes of obtaining legal quittance in respect of monthly Pay & Allowances, other personal entitlements, schematic funds.

12. This Office Memorandum supersedes earlier Finance Department Office Memorandum No. 60235-Try-III-39/79 F., dt.26.12.79 and Memo No.64703(150)-Try-III-2/80 F dt.23.12.80 and Letter No.TRB-78198-50084(130) F dt.5.12.1998 issued in this regard.

**Sd/-**

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

**Annexure**

**GENERAL PROCEDURE TO BE FOLLOWED REGARDING  
DRAWAL OF SALARY AND OTHER ENTITLEMENTS OF  
EMPLOYEES AND SCHEMATIC FUNDS THROUGH  
CHEQUES/SAVINGS BANK ACCOUNT**

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The follow up action to be taken by the employees of State Government, their D.D.Os and the banks for operationalising drawal of salary, other entitlements, schematic funds through cheques/Bank Account is as under :

- 1) Each employee of an office/establishment is required to open a savings bank account in the bank conducting Govt. transaction in respect of the office where the employee is engaged and furnish his Savings Bank Account Number to the respective D.D.Os by 20<sup>th</sup> of July, 2005. An employee may open a Zero balance savings account subject to condition that the minimum balance will be adjusted from his entitlements in five equal monthly instalments. The DDO should send a list of employees to the concerned bank for opening of the savings accounts and attest the photographs and signatures of the employees. In case of employees having bank account in the same bank, no fresh account is required to be opened.
- 2) The D.D.O. of a State Government office/establishment is required to open a Zero balance current account in his official designation in the concerned Bank attached to a District Treasury/Special Treasury/Sub-Treasury. No amount is required to be deposited in the bank for opening of such current account.
- 3) In the salary bill for the month of July, 2005 and onwards, the D.D.Os are to mention the Savings Bank Account number together with name and location of Bank of the respective employees in the remarks column of the pay bill Form (OTC-22).
- 4) In the space provided for total net amount required for payment in respect of the pay bill Form (OTC-22 ) the following explanations are to be indicated:
  - i) The amount payable to the Savings Bank Account of the employees opened with the Bank, where Government transaction of that office/establishment is being conducted.

- ii) The amount payable by separate Account Payee Cheque for the employees having no Savings Bank Account with the Bank, where Government transaction of that office is being conducted.
  - iii) The amount payable by Account Payee Cheque towards the recoveries on account of pay roll savings scheme and loans and advances of Bank or any Financial Institutions in respect of employees whose salary is drawn in the bill.
- 5) The DDO should submit along with the bill separate supporting schedules indicating the following.
- a) Employee-wise list with Savings Bank Account Number in respect of amounts to be credited to their respective Savings Bank Accounts.
  - b) Employee-wise list indicating the amount which will be credited into the Current Account of D.D.O.
  - c) List showing employee-wise recovery on account of Pay Roll Saving Scheme/loan from Bank or any Financial Institutions that would be credited into the Current Account of the D.D.O.
- 6) Wherever possible, a soft copy of the schedules may be submitted to the concerned bank to save delay for crediting of the amount.
- 7) In the office copy of the Bill/ Acquittance Roll a note should be kept about outside deductions like recoveries on account of Pay Roll Saving Scheme/Bank or other Financial Institutions and the total amount remitted in shape of Account Payee Cheque should be mentioned.
- 8) On the pay bill, the endorsement should contain specific instructions for payment by means of credit to respective Bank Account of the employees as per the schedule enclosed and payment in shape of Account Payee Cheque towards salary of employees having no account in the particular Bank and the recoveries on account of Pay Roll Savings Scheme & Bank or other Financial Institutions.

For example –

Please pay Rs. \_\_\_\_\_ by transfer credit to the Savings Bank Accounts of \_\_\_\_\_ number of employees;

Please pay Rs. \_\_\_\_\_ by transfer credit to the DDO's Current Account towards payment by cheque to \_\_\_\_\_ number of employees having no account in the Bank;

Please pay Rs. \_\_\_\_\_ by transfer credit to the DDO's Current Account towards recoveries of loans from banks and financial institutions in respect of \_\_\_\_\_ number of employees.

- 9) In the Form-OTC-82 the payment required in the above manner should be mentioned along with authorisation in favour of the messenger to collect a statement showing the amount credited to the Bank Account of the employees, amounts credited into the Current Account of DDO towards salary of employees not having account with that particular Bank and amounts credited into the Current Account of DDO towards recoveries on account of Pay Roll Savings scheme and loans availed from Bank or other Financial Institutions, along with supporting statements containing the details of the instruments duly signed by the Branch Manager.
- 10) On presentation of the bill at the District Treasury/Special Treasury/Sub-Treasury, a token would be obtained, as usual, by the bearer of the bill.
- 11) The Treasury Officers are to record the Pay Order as per endorsement on the bill by the DDO and send the passed Monthly Salary Bills on the last two working days of the month stipulating payment on the first day of the succeeding month so as to enable the Bank to take steps for crediting the amount due to the employee's account and current account of D.D.O respectively.
- 12) The messenger authorised in Form – OTC- 82 should exchange the Treasury Token in the Bank and tender the Bank Token at the counter for disbursement of Salary Cheques to claim the statements and instruments mentioned in the authorisation slip in OTC- 82.
- 13) The messenger is to hand over the statement containing the amount credited to the Bank Account and the instruments received to the DDO and the Cashier.
- 14) In the Receipt side of the Cash Book of the D.D.O. net amount of the Bill is to be entered and on the Payment side

the amount credited to the Bank Account of the employees and the amounts paid to employees and amounts remitted towards outside recoveries in shape of Account Payee Cheque are to be mentioned. While remitting the amount towards outside recoveries the DDO should forward a signed Statement containing the details of amount recovered from each employee.

- 15) No formal acquittance is required for the amount credited to the Bank Account of the employees. The statement furnished by the Branch Manager, of the concerned Bank in support of the amount credited to the Bank Account of the employees is the proof of payment to the employees. In respect of outside recoveries on account of Pay Roll Savings Scheme and loan from Bank or other Financial Institutions, a stamped receipt is to be obtained from the Group Leader, Pay Roll Savings Scheme and the Bank or other Financial Institutions respectively for the amount deducted from the salary of individual employees and will serve as the proof of payment. As regards the salary of those employees paid in shape of Account Payee Cheque, the legal acquittance shall continue to be obtained on the Acquittance Roll/ Office Copy of the Bill.
- 16) If any employee does not come forward to receive the Account Payee Cheque in person or through his authorised agent within a month of drawal of his salary, the DDO should cancel the cheque.
- 17) In order to watch the balance in the Bank account of the D.D.O., a subsidiary cash book shall be maintained in the prescribed proforma and the same should be reconciled with the Bank in every month.
- 18) The following important points shall be kept in view by the D.D.O. and the Bank in the matter of accounting under the system of payment outlined above.
  - (i) A register for the Bank cheque books received and used should be maintained by the D.D.O.
  - (ii) Acquittance Rolls in Form OTC-28 should be modified by adding a column as Col.13-A to indicate the cheque number and date.
  - (iii) Undisbursed pay and allowances should be watched in a Register in Form OTC-28 and shall be refunded by short drawal in the next bill as required under S.R. 235 of OTC Vol-I.

(iv) Reconciliation between the balance at the Bank and that is shown in the Register of undisbursed salary and allowances should be effected periodically and for this purpose the Bank Pass Book should be got updated every month. At the end of every month, the Bank shall furnish a statement of receipts and payments to each D.D.O.

(v) Bank reconciliation statement for every month should be prepared by the D.D.O. by 18<sup>th</sup> of the succeeding month with reference to the Bank Pass Book and the statement furnished by the Bank. Discrepancy, if any, should be reconciled instantly.

(vi) On presentation of account payee cheque by the Government employee, the amount should be immediately credited to his account and withdrawal should be allowed by the Bank simultaneously, if sought for.

19) The procedure outlined above shall apply mutatis - mutandis to drawal of arrear salary and where salary for part of a month is drawn. The aforesaid procedure shall also be applicable in case of drawal of pensionary benefits of the retired employees as well as drawal of schematic funds by the DDOs.

20) In case of Pension schemes like widow pension, old age pension, disability pension etc. the DDOs should draw the amount in cash not exceeding Rs.1.00 lakh on a single day.

21) In case of drawal of amount on account of contingent expenditure etc. exceeding Rs.1.00 lakh the amount may be credited to the Current Account of the concerned DDO and the DDO should make payments through account payee cheques.

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## FINANCE DEPARTMENT

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**No.41181 (215)/F.: Bhubaneswar, the 8<sup>th</sup> September, 2008.  
TRD-26/06**

From

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

To

All Budget Controlling Officers.

Sub : Monthly reconciliation of Accounts with the Accountant General (A&E).

Sir,

I am directed to say that the Controlling Officers are to undertake verification and reconciliation of Departmental receipt and expenditure figures for 2008-09 with those of Accountant General (A&E), Orissa as per the schedule fixed in the Finance Department letter No.36688(225)/F., dated 02.08.2008. Some of the Controlling Officers are insisting on supply of detailed head of account-wise Treasury Voucher No. by the Treasury for facilitating reconciliation.

2. In this connection it is clarified that under the existing accounting procedure, the Treasuries compile accounts of expenditure major head-wise and the detailed head-wise compilation is made at the level of A.G.(A&E) for which it is not possible on the part of the Treasuries to supply detailed head-wise expenditure to the Controlling Officers.

3. It has been clarified earlier vide Para 22.1 and 22.2 of Finance Department letter No.20591 dt.15.04.08 that the Controlling Officer-wise expenditure statement furnished by AG (A&E), Orissa should form the basis of monthly reconciliation of expenditure. The Controlling Officers are to first compile the monthly expenditure on the basis of the expenditure report received from the Drawing & Disbursing Officers under their control and their own expenditure and furnish a return to the Accountant General (A&E), Orissa in Form OGFR-30 as per Rule-319(V) of OGFR Volume-I. The DDO-wise drawals reflected in the monthly expenditure compiled by the Controlling Officers should be verified with the figures furnished by the A.G. (A&E), Orissa. In course of reconciliation in the Office of A.G. (A&E), Orissa, if it is found that any item of expenditure is misclassified, then the amount should be

identified with reference to the head of account, DDO and Treasury Voucher No. The Treasury Voucher No. should be obtained from the Website of the DTI(O)"<http://orissa.gov.in/treasuryweb/index.html>" which would minimize deployment of manpower and obviate correspondence with the Treasury for obtaining T.V. No. On the basis of the T.V. No. of the amount misclassified, the A.G.(A&E), Orissa may be requested to book the expenditure under the proper head.

4. The procedure outlined above should be adopted by all Controlling Officers so as to ensure timely reconciliation of accounts with the Accountant General (A&E), Orissa.

Yours faithfully,

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

## FINANCE DEPARTMENT

### NOTIFICATION

The 22nd December 2008

**No. 54930—TRC.-27/2008-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, Jajpur shall be established at Sukinda with effect from the 30th December 2008 having its jurisdiction over the area comprising Sukinda Tahasil under Jajpur District.

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

3. The Special Treasury, Jajpur Road shall cease to have jurisdiction over the area covered under jurisdiction of Sukinda Sub-Treasury from the said date.

By Order of the Governor

**Sd/- S. K. MISHRA**  
**Special Secretary to Government**

## FINANCE DEPARTMENT

### NOTIFICATION

The 30th December 2008

**No. 55966—TRC.-27/2008-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, Jajpur shall be established at Sukinda with effect from the 9th January 2009 having its jurisdiction over the area comprising Sukinda Tahasil under Jajpur District.

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

3. The Special Treasury, Jajpur Road shall cease to have jurisdiction over the area covered under jurisdiction of Sukinda Sub-Treasury from the said date.

4. This supersedes Finance Department Notification No. 54930-F., dated the 22<sup>nd</sup> December 2008.

By Order of the Governor

**Sd/- S. K. MISHRA**  
**Special Secretary to Government**

# FINANCE DEPARTMENT

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NO.TRB-02/2009 / 11185 (225)/ F Dated 03.03.09

From

Shri S.K.Mishra,  
Special Secretary to Government

To

All Principal Secretaries/  
Commissioner-cum-Secretaries/

Secretaries to Government

All Heads of Departments.

***Sub : Measures to prevent rush of expenditure towards the fag end of the financial year 2008-09***

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and reference of proposal to Finance Department for release of funds in letter No.2857 (255)/F Dt.14.01.2009.

## 2. Sanction and release of funds:-

Keeping in view the difficulties faced by different Departments in adhering to the schedule fixed earlier and the time required for feeding of allotment in OTMS, the following deadlines as revised by Finance Department letter No. 2857(225)/F Dt. 14.01.2009 are further extended as follows :-

Sl. No.	Items	Deadlines indicated in F.D. Letter No. 2857(225) /F dt. 14.01.2009	Extended Deadlines
1	Issue of Sanction Orders and release of funds	28.02.2009	13.03.2009
2	Concurrence of F.D. for sanction of funds and release from Civil Deposit	28.02.2009	13.03.2009

3	Requisition for Letter of Credit (L.C.)	<b>16.02.2009</b>	<b>13.03.2009</b>
4	Re-appropriation of funds and issue of allotment	<b>28.02.2009</b>	<b>13.03.2009</b>
5	Surrender of un-utilised funds	<b>28.02.2009</b>	<b>18.03.2009</b>
6	Submission of Soft copies of Allotment Date to DT & I (O)	<b>28.02.2009</b>	<b>17.03.2009</b>

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

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department Circular No. 20591(225)/F dated 15.04.2008 and No. 2857(225)/F dated 14.01.2009. In the meantime, requests for extension of the deadlines for presentation of bills in the treasuries/drawal of funds have also been received. Keeping in view the difficulties of different Departments and the necessity to regulate the submission of different kinds of bills / claims in the Treasuries in a phased manner, the earlier deadlines for presentation of bills / claims in the Treasuries are modified as enumerated below:-

<b>Sl.</b>	<b>Item</b>	<b>Deadline prescribed</b>
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Cooperatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	<b>16.03.2009.</b> No Treasury shall entertain any of these Bills, after <b>16.03.2009</b> on any account.
(ii)	Resubmission of bills/cheques after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.	<b>19.03.2009</b>
(iii)	All other bills/cheques except the categories enumerated at (i) above.	<b>18.03.2009</b> Extension of this deadline would not be allowed on any account whatsoever.

Sl.	Item	Deadline prescribed
(iv)	Resubmission of bills/cheques, after due compliance except those mentioned at (i), which were objected to earlier.	<b>24.03.2009</b>
(v)	<p><b>Presentation of fresh bills involving payment in cash/bank draft relating to :-</b></p> <ul style="list-style-type: none"> <li>➤ <i>Relief expenditure,</i></li> <li>➤ <i>Energy charges,</i></li> <li>➤ <i>Telephone charges,</i></li> <li>➤ <i>House Building Advance,</i></li> <li>➤ <i>Vehicle Advance,</i></li> <li>➤ <i>Old age pension,</i></li> <li>➤ <i>Mid-day meal,</i></li> <li>➤ <i>Police Organisation,</i></li> <li>➤ <i>Jails,</i></li> <li>➤ <i>Home Election,</i></li> <li>➤ <i>State Election Commission,</i></li> <li>➤ <i>Non-plan revenue expenditure under the Major Heads of Account –</i></li> <li>✓ <i>3054-Roads and Bridges,</i></li> <li>✓ <i>2059-Public Works,</i></li> <li>✓ <i>2216-Housing,</i></li> <li>✓ <i>2202-Education,</i></li> <li>✓ <i>2210-Medical&amp;Public Health,</i></li> <li>✓ <i>2211-Family Welfare,</i></li> </ul> <p><b>as recommended by the 12<sup>th</sup> Finance Commission.</b></p> <ul style="list-style-type: none"> <li>➤ <b>12<sup>th</sup> Finance Commission Grants for</b> <ul style="list-style-type: none"> <li>▪ <i>Urban Local Bodies and PRIs</i></li> <li>▪ <i>Chilka Lake,</i></li> <li>▪ <i>Sewerage system for Bhubaneswar,</i></li> <li>▪ <i>Heritage Conservation</i></li> <li>▪ <i>Maintenance of Forests</i></li> </ul> </li> </ul> <p><b>The State would lose a large amount of 12<sup>th</sup> Finance Commission grant for maintenance of Roads &amp; Bridges and Buildings, Education and Health, if there is any surrender of the provision for Non-Plan Revenue Expenditure</b></p>	<b>26.03.2009</b>

Sl.	Item	Deadline prescribed
	(including 12 <sup>th</sup> Finance Commission grant) for these areas. The Controlling Officers and the Drawing & Disbursing Officers are to guard against this eventuality at any cost.	
(vi)	<b>Bills relating to drawal of 40% arrear pay under the Orissa Revised Scale of Pay Rules, 2008</b>	<b>26.03.2009</b>
(vii)	Bills relating to SGRY, IAY, SGSY and ITDP to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ITDAs and all other bills which are passed for payment by transfer credit to deposit heads.	<b>26.03.2009</b>

#### 4.

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

(ii) No bill/cheque/claim of any kind should be presented to the Treasury/Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.3.2009. Where the provision is not likely to be spent by 31.3.2009, the provision shall be surrendered under appropriate intimation to Finance Department in time. **Un-spent balance of funds drawn out of the budget provision for the year 2008-09 should be deposited in Government Account within 31.03.2009. Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.**

(iii) **Sufficient care should be taken to present the bills relating to Energy Charges, Expenditure on Relief, Schemes funded by ACA for KBK, Externally Aided Projects, Rural Electrification, BKVY, Dietary charges of Hospitals and Jails, Old Age Pension and 12<sup>th</sup> Finance Commission Award before the deadline i.e. 18<sup>th</sup> March/26<sup>th</sup> March, as the case may be.**

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

**5.**

**(i) The time schedule set out above must be adhered to without any deviation. Under no circumstances shall the accounts of any Treasury/Spl. Treasury/Sub- Treasury be kept open beyond 31.03.2009 with a view to accommodating transactions of the current financial year. Under the Orissa Treasury Management System (OTMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Orissa, Bhubaneswar and the transactions are controlled by the System itself. The OTMS does not provide for any backlog processing of transactions at any stage. As such, exactly after 12.00 Midnight of 31st March 2009, which is technically the end of the current financial year 2008-09, the system would automatically disable all the allotments for 2008-09 across the State as a whole for the financial year 2008-09 and it would not be possible at all to carry out any transaction, relating to the Budget of 2008-09 after that time, which is to be accounted for in the financial year 2008-09. Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Orissa.**

**(ii) On 31<sup>st</sup> March, 2008, a number of Bills/ Cheques which were passed by the Treasuries/Sub- Treasuries in the late hours and sent to the respective banks for payment could not be encashed as their computerized system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31<sup>st</sup> march, 2009 as the centralized payment procedure of the banks under the Core banking System may not accept the last minute transactions.**

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



draft, the D.D.Os. must record a certificate on the body of the bills presented after 31<sup>st</sup> March, 2009 as follows :

- (i) That “the money drawn in cash/bank drafts upto the period 31.03.2009 has been disbursed by now except Rs.\_\_\_\_\_ which would be disbursed by 30.04.2009 at the latest. Similarly, while presenting the pay bill for April, 2009 to be paid on or after 01.05.2009, the D.D.O. must record a certificate that “all moneys drawn in cash/bank draft up to the period 31.03.2009 have been fully disbursed and no amount is lying un-disbursed with him”.
- (ii) While presenting the pay bill for the month of **May, 2009** onwards, the D.D.O. must record a certificate to the effect that “the money drawn in shape of cash/bank draft through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury”.

7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall therefore furnish a cash balance report as on 15.04.2009 in the enclosed proforma (at Annexure-‘A’) to the Collector of the District by 21.04.2009 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31<sup>st</sup> March 2009 but have not disbursed it by 15.04.2009. A copy of such report should also be endorsed to the concerned Heads of Department.

8. Instruction issued vide F.D. letter No. 27397 (425)/F dt.25.6.92 and Memo No.53931 (442)/F dt.19.12.92 regarding restrictions on heavy withdrawal of money at a time and its retention in unauthorised Bank accounts must also be strictly followed. It is reiterated that in case any D.D.O. is found to have kept Govt. money in the Bank or Post office after drawal from Treasury/Bank without specific prior approval of the Govt. in F.D., he/she shall be held personally liable. While scrutinising the bills to be presented during 2009-10, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by

the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

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

**10.** All the D.D.Os are requested to furnish to the Finance Department the balance in Civil Deposits as at the end of 2008-09 in the proforma enclosed as in Annexure-I & II by 21<sup>st</sup> April, 2009.

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

Yours faithfully,

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

**ANNEXURE-I**

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

Name of the Department	Balance as on 1.4.2008	Amount deposited from 1.4.2008 to 28.2.2009	Amount deposited during March, 2009	Total deposit during 2008-09 (3+4)	Total deposit up to the end of 2008-2009 (2+5)	Released during 2008-09	Balance of Civil Deposit as on 1.4.2009 (6-7)
1	2	3	4	5	6	7	8

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

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

**Annexure-‘A’****Cash Balance Report of DDOs. As on 15.04.2009**

<b>Name &amp; Designation of the D.D.O.</b>	<b>Name of the Heads of Department/Admini strative Department</b>	<b>Un-disbursed amount out of money drawn before 1.3.2009</b>	<b>Un-disbursed amount out of money drawn in March 2009</b>	<b>Total amount of un-disbursed money</b>	<b>Break up of the un-disbursed amount i.e. whether kept in cash/B.D./Banker's Cheque/DCR or in unauthorized Bank Account.</b>	<b>Reasons for drawal &amp; retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

Signature

***Designation of D.D.O***

***MATTER RELATING TO  
ORISSA GENERAL FINANCIAL RULES***

**FINANCE DEPARTMENT**

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No. 45174 /F.,  
Codes-28/07

Bhubaneswar, the 4<sup>th</sup> October, 2008

**OFFICE MEMORANDUM**

The Governor of Orissa has been pleased to order that the following amendment shall be made in the Orissa General Financial Rules, Volume – I namely :-

**AMENDMENT**

The existing NOTE under rule-2 (ix-a) shall be “NOTE-1”. Below to the existing note under rule-2 (ix-a), the following shall be inserted namely,

“NOTE-2” :- The Comptroller of Finance of Universities and designated authority/Principals of Non-Government 255 Fully Aided +3 Degree Colleges may be declared as Drawing and Disbursing Officer in respect of their establishment by respective Administrative Departments.

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

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

## ***MISCELLANEOUS MATTERS***

**FINANCE DEPARTMENT**

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**RESOLUTION**

No. CCA-II-12/2008-29952/F., Bhubaneswar, dated the 18.06.08

Sub : Constitution of Committee for Examination of Draft Audit Code for the Common Cadre Audit Personnel working under Finance Department.

The State Government have been pleased to constitute the Committee in order to examine the proposed Audit Code for the Audit Personnel working under the Finance Department (CCA) with the following members.

- |    |  |    |    |          |
|----|--|----|----|----------|
| 1. | Controller of Accounts   | -- | -- | Chairman |
| 2. | DE-cum-Dy. Secretary,<br>Finance Deptt.                          | -- | -- | Member   |
| 3. | Sr. Audit Officer,<br>A.G. (Civil Audit),<br>Orissa, Bhubaneswar | -- | -- | Member   |
| 4. | Audit Officer,<br>Revenue & D.M. Deptt.                          | -- | -- | Member   |
| 5. | Sri Kedar Nath Dash<br>Audit Supdt., Finance (EAO) Deptt.        | -- | -- | Member   |
| 6. | Sri Muktikant Mohanty<br>Auditor, Agriculture Deptt.             | -- | -- | Member   |

2. The Committee shall submit its report to the Finance Department within a period of three months from the date of issue of this resolution for consideration of State Government.

ORDER – Ordered that the Resolution be published in the Orissa Gazzette and copies thereof be forwarded to the Private Secretary to Minister, Finance/ Chairman and Members of the Committee/ All Departments of Government/ Principal A.G. (Civil-Audit), Orissa, Bhubaneswar/ Controller of Accounts, Orissa, Bhubaneswar.

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



**FINANCE DEPARTMENT**

**No. 34887 (4)/F.,  
Codes-14/2008**

From

Smt. S. Sethi,  
Under Secretary to Government.

To

The Accountant General, (A&E),  
Orissa, Bhubaneswar/  
The Accountant General, (Audit-I),  
Orissa, Bhubaneswar/  
The Accountant General, (Audit-II),  
Orissa, Bhubaneswar  
The Deputy Accountant General,  
Orissa, Puri

Sub : Enhancement of binding charges of Law Books and Law Journals.

Bhubaneswar, dated 21.07.2008

Sir,

I am directed to say that the monetary limit for binding charges of Law Books, Law Journals & Law Reporters was last fixed at Rs.27/- (Rupees Twenty Seven) only vide Finance Department letter No.5354/F., Dtd.09.02.1994.

Due to rise in prices of binding materials and labour charges, Government have been pleased to revise the monetary limit to an amount not exceeding Rs.47/- (Rupees Forty Seven) only per volume having half leather binding with binding cloth.

The revised rate shall be effective from the date of issue of the order.

Yours faithfully,

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

**FINANCE DEPARTMENT**

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**RESOLUTION**

Bhubaneswar, dated the 4th October, 2008

No. FFP-71/05 - 45177/F., The State Government have been pleased to extend the term of Freedom Fighters Pension Committee, constituted in Finance Department Resolution No. 19376/F., dt. 1.5.03, subsequently extended vide Finance Department Resolution No. 5742/F., dt.10.02.04, Resolution No. 27672/F., dt. 28.06.04, Resolution No. 4859/F., dt.08.11.04, Resolution No. 31376/F., dt. 1.7.05, Resolution No. 52299/F., dt. 18.11.05., Resolution No. 9304/F., dt. 2.3.05, Resolution No. 41517/F., dt. 3.10.06., Resolution No. 17937/F., dt.13.04.07, Resolution No.46695/F., dt.03.12.07 and Resolution No. 32234/F., dt. 30.06.08 for a further period of six months from 1.10.2008 to 31.03.2009 to consider the residual cases/ matters of Non-Jailed Freedom Fighter Pension.

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

**By Order of the Governor**

**Sd/- B.R. Mishra**  
**Additional Secretary to Government**

**FINANCE DEPARTMENT**

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**NOTIFICATION****Bhubaneswar, dated the 06.11.2008**

No XIV-AUD-43/2007- 8588//F., in exercise of the powers conferred by sub-section (1) of Section-4 of the Orissa Local Fund Audit Act, 1948 read with the Orissa Local Fund Audit (Amendment) Act-1976, the State Government do hereby appoint the Audit Superintendents, Local Fund Audit as Assistant Examiner of Local Accounts to discharge the functions of the Examiner of Local Accounts under section-9 of the Orissa Local Fund Audit Act-1948 in respect of Municipalities, NACs, Panchayat Samities, Universities, Non-government aided Educational Institutions and other Institutions subject to statutory audit in accordance with the provisions of the said Act.

2. Further, in exercise of the powers conferred by sub-section (2) of Section-4 of the Orissa Local Fund Audit Act-1948 read with the Orissa Local Fund Audit (Amendment) Act-1976, the State Govt. do hereby empower the Assistant Examiner of Local Accounts-cum-Audit Superintendent to exercise the powers under section-9- of the said Act in respect of the above mentioned institutions, subject to the limitation that he amount involved against any particular individual does not exceed Rs.25,000/- (rupees twenty five thousand only) in respect of one Audit Report.

Consequently, the monetary limit for the purpose notified earlier vide this Deptt. Notification No XIV-AUD-43/07-10493/F., dated 31.12.07 in respect of the Assistant Examiner of Local Accounts as appeared at Sl.No (i) is modified to the extent as mentioned here under,-

(i)	Assistant Examiner of Local Accounts-cum Audit Superintendent	In all cases where the amount involved does not exceed Rs.25,000/-
(ii)	Assistant Examiner of Local Accounts-cum District Audit Officer	In all cases where the amount involved exceeds Rs.25,000/- but does not exceed Rs.50,000/-

This will come into force with immediate effect.

**By Order of the Governor**

**(B.R. Mishra)**

**Examiner-cum-Addl. Secretary to Government**

**FINANCE DEPARTMENT**

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**No.FFP-477/2007-50653/F; Dated 18.11.2008**

From

Shri P. Choudhury,  
Under Secretary to Government.

To

The Director of Treasuries and  
Inspection, Orissa, Bhubaneswar.

Sub:- Grant of Dearness Relief to the Freedom Fighters and their eligible dependants under the Swatantrata Sainik Samman Pension (SSS) Scheme -1980.

Sir,

In enclosing herewith a copy of the letter No.8/2/2008-FF(P) dtd 20.10.2008 received from the Government of India, Ministry of Home Affairs, I am directed to say that Govt. of India have granted another instalment of dearness relief to various categories of freedom fighters and their eligible dependants @ 11% w.e.f. 1.8.2008. As such the freedom fighters and their eligible dependants of the deceased freedom fighters in receipt of the Central Swatantrata Sainik Samman Pension are now entitled to draw dearness relief @ 79% (68% +11%) w.e.f. 1.8.2008.

It is therefore requested that all the District Treasuries / Special Treasuries / Sub-Treasuries Officers of the State may be instructed for payment of Dearness relief at the enhanced rate as indicated therein after receipt of the authorization from the Accountant General, Orissa, Bhubaneswar.

Yours faithfully,

**Sd/- P.Choudhury**  
**Under Secretary to Government**

**No.8/2/2008-FF(P)**  
**Government of India / Bharat Sarkar**  
**Ministry of Home Affairs / Grih Mantralaya**

**Lok Nayak Bhawan, Khan Market,**  
**New Delhi- 110003**  
**Dated the 20<sup>th</sup> October 2008**

To

The Chief Controller of Accounts,  
 Ministry of Home Affairs,  
 North Block,  
 New Delhi-110001.

Sub:- Grant of Dearness Relief to the freedom fighters and their eligible dependants under the *Swatantrata Sainik Samman* Pension (SSSP) Scheme, 1980.

Sir,

I am directed to refer to this Ministry's letter No. 8/8/97-FF(P) dated 16/20<sup>th</sup> August, 1997 enhancing the rate of monthly pension to various categories of freedom fighters and their eligible dependants under *Swatantrata Sainik Samman* Pension (SSSP) Scheme, 1980 effective from August 15, 1997. In para 2 of the said letter it was mentioned that pension be linked with the price index in an appropriate manner. The matter was examined in consultation with the Ministry of Finance (Department of Expenditure) and after taking into consideration the All India Consumer Price Index (AICPI) IW in June 1997 as the base, dearness relief @ 7% of the pension or dependant family pension was sanctioned w.e.f 1<sup>st</sup> August 1998 vide Ministry of Home Affairs letter No.8/8/97-FF(P) dated 14<sup>th</sup> October 1998. The dearness relief was revised periodically in consultation with the Ministry of Finance as indicated below:-

1. @ 13% w.e.f.1.8.1999,
2. @ 4% w.e.f 1.8.2000,
3. @ 4% w.e.f 1.8.2001,
4. @ 6% w.e.f 1.8.2002,
5. @ 5% w.e.f 1.8.2003,
6. @ 5% w.e.f 1.8.2004,
7. @ 6% w.e.f 15.8.2005,
8. @ 8% w.e.f 1.8.2006 and
9. @ 10% w.e.f 1.8.2007

2. Another installment of dearness relief @11% to freedom fighters has also become due w.e.f. 1.8.2008.

3. The matter has again been examined in consultation with the Ministry of Finance , (Department of Expenditure) and it has been decided to grant

another instalment of dearness relief to various categories of freedom fighters and their eligible dependant under the *Swatantrata Sainik Samman Pension(SSSP) Scheme, 1980*, (@ 11% with effect from August 1,2008 taking (AICPI) IW in June, 1997 as the base. The total dearness relief payable to various categories of freedom fighters and their eligible dependants would thus come to 79% (i.e, 7% + 13% + 4% + 4%+6%+ 5%+5%+6%+8%+10% + 11%) with effect from 1.8.2008.

4. Dearness relief payable with effect from 1.8.2008, in terms of these orders to various categories of freedom fighters and their eligible dependants under the *Swatantrata Sainik Samman Pension(SSSP) Scheme, 1980*, would be as under :-

Sl. No.	Category	Present rate of basic monthly pension (w.e.f.2.10.2006) (Rs.)	Dearness Relief @ 79% of the basic monthly pension payable with effect from 1.8.2008 (Rs.)
1(a)	Ex-Andaman Political Prisoners	7330/-	5791/-
(b)	Freedom Fighters who suffered outside British India (other than INA)	6,830/-	5396/-
2.	Other Freedom Fighters	6,330/-	5001/-
3.	Widow/widower of above categories of freedom fighters	Entitlement same as of the respective deceased freedom fighter	Entitlement same as of the respective deceased freedom fighter
4.	Unmarried/ unemployed daughters (Subject to a maximum of three such daughters at a time)	1,500/- each to all three daughters	1,185/- each to all the three daughters.
5.	Mother and Father	1,000/-each	790 /- each

5. You are requested to kindly issue necessary instructions to all concerned to modify the existing pension payments orders (PPO) of the freedom fighters pensioners and their eligible dependants in each case so as to effect commencement of payment of dearness relief to the extent indicated in paragraphs three and four above.

6. This issues with the approval of the Ministry of Finance vide their U.O. No. 530/EV/08 dated 15.10.2008 and IFD of MHA vide their F.1816/AS & FA(H) dated 16.10.2008.

Yours faithfully,

Sd/- R.C. Nayak  
Deputy Secretary(FF)  
Tele No.24690613

**FINANCE DEPARTMENT**

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**No. 9278 /F  
FE-TP-II-9/2008****Bhubaneswar, the 04.12.2008.****RESOLUTION**

At present Local Fund Audit Organisation is having a cadre strength of 43 Audit Superintendents for review and supervision of the work of 499 nos. of Auditors. In the present fiscal scenario of the State, funds are flowing in large scale to Local Bodies/ Institutions for various developmental work, the audit of which has become necessary to maintain financial discipline. Due to inadequate hands in the cadre of Audit Superintendent, the review and supervision work is suffering to a great extent and the spirit of audit is likely to be defeated. Thus the cadre strength of Audit Superintendent needs upgradation due to above administrative exigency. Orissa Subordinate Finance Service (Local Fund Audit) Association has also been pressing for creation of additional post of Audit Superintendents in the pursuit of meaningful and result oriented audit.

After careful consideration, Government have been pleased to upgrade 30 (thirty) posts of Auditors of Local Fund Audit Organisation in the scale of pay of Rs.4750-125-7500/- to the rank of Audit Superintendent in the scale of pay of Rs.5900- 200-9700/- in L.F.A Organisation to strengthen the existing cadre strength of Audit Superintendent.

Due to up-gradation of 30 (thirty) post of Auditors to the rank of Audit Superintendent, equal number of posts of Auditors stand abolished at base level, reducing the cadre strength of Auditors to 469 (499-30). After upgradation and abolition of the post of Auditors as cited above, the re-allocation of posts of Audit Superintendent and Auditor in Districts, State Headquarters and MDRAFM is made as under :-

Sl. No.	Name of the District	Present sanctioned strength of Audit Supdt.	No of post upgraded	Sanctioned strength of Audit Supdt. after upgradation	Present sanctioned strength of Auditor	No of post upgraded / abolished	Sanctioned strength of Auditor s after upgradation/ abolition
1	2	3	4	5	6	7	8
1	Balasore	3	+2	5	36	-2	34
2	Bolangir	2	+1	3	23	-1	22
3	Cuttack	8	+5	13	85	-5	80
4	Dhenkanal	2	+1	3	23	-1	22
5	Ganjam	3	+2	5	31	-2	29
6	Kalahandi	2	+1	3	22	-1	21
7	Keonjhar	2	+1	3	20	-1	19
8	Koraput	3	+3	6	43	-3	40

9	Mayurbhanj	2	+2	4	28	-2	26
10	Phulbani	2	+1	3	25	-1	24
11	Puri	6	+4	10	64	-4	60
12	Sambalpur	3	+2	5	41	-2	39
13	Sundargarh	1	+2	3	20	-2	18
14	State Hqrs.	3	+3	6	38	-3	35
15	MDRAFM	1	-	1	-	-	-
Total		<b>43</b>	<b>(+)30</b>	<b>73</b>	<b>499</b>	<b>(-)30</b>	<b>469</b>

This order supersedes all previous orders issued to this effect.

This resolution will come into force from the date of its issue.

ORDER:- Ordered that this Resolution be published in an extra ordinary issue of Orissa Gazette.

Also ordered that copies of the resolution be sent to All Departments of Govt./ All Heads of Departments/ All Collectors/ Accountant General (A&E), Orissa, Bhubaneswar.

**By Order of the Governor.**

**Sd/- (B. R. Mishra)**  
**Examiner-cum-Additional Secretary to Govt.**



**URGENT****FINANCE DEPARTMENT**

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**R E S O L U T I O N****Bhubaneswar, the 27.12.08****Sub:- Revision of the State Token Freedom Fighter Pension.**

No.FFP-39/2006 55692/F., The question of enhancement of the existing rates of State (Token) Freedom Fighter Pension was under consideration of Govt. for some time past. After careful consideration, Government have been pleased to decide as follows:-

- (i) The existing rate of pension for the State Token Freedom Fighters' Pension for the Freedom Fighters and their eligible dependants who are in receipt of Swatantrata Sainik Samman Pension from Central Revenue shall be enhanced from Rs.800/- to Rs.1000/- per month with effect from 1<sup>st</sup> day of January, 2009.

ORDER:- Ordered that the Resolution be published in the ORISSA GAZETTE and copies thereof be forwarded to all Departments of Govt. / All Heads of Departments / All District Collectors / All Treasury, Spl. Treasury and Sub-Treasury Officers / All Regional Bank Managers of all Nationalized Banks / Principal Accountant General, Orissa, Bhubaneswar and Deputy Accountant General, Orissa, Puri / Director of Treasuries and Inspection, Orissa, Bhubaneswar / Secretary to Governor / Private Secretary to Chief Minister / Private Secretary to Minister, Finance.

**By Order of the Governor**

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

No.1083—CCA-1-6/2008-F.

**FINANCE DEPARTMENT**

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**RESOLUTION**

The 6th January 2009

At present Common Cadre Audit Organisation is having a cadre strength of 51 Audit Superintendents for a review and supervision of the work of 385 Nos. of Auditors. In the present position, Common Cadre Auditors are stagnating in the same post for more than 20 years.

Thus the cadre strength of Audit Superintendent needs upgradation due to above administrative exigency.

After careful consideration, Government have been pleased to upgrade 7 (Seven) posts of Auditors of Common Cadre of Auditors Organisation in the revised Pay Band-2 Rs.9,300 to Rs. 34,800 + Grade Pay Rs. 4,200 (Old scale Rs. 4,750—125—7,500) to the rank of Audit Superintendent in the revised Pay Band -2 Rs. 9,300 to Rs. 34,800 + Grade Pay Rs. 4,200 (Old scale Rs. 5,900—200—9,700) in CCA Organisation to strengthen the existing cadre strength of Audit Superintendent.

Due to upgradation of 7 (Seven) post of Auditors to the rank of Audit Superintendent equal number of posts of Auditors stand abolish at base level, reducing the cadre strength of Auditors to 378 (385-7). After upgradation and abolition of the post of Auditors as cited above, the re-allocation of posts of Audit Superintendent and Auditor in different Administrative Departments is made as under :—

Sl. No.	Name of the Department	Present sanctioned strength of Audit Supdt.	No of post upgraded	Sanctioned strength of Audit Supdt. after upgradation	Present sanctioned strength of Auditor	No of post of Auditor abolished	Sanctioned strength of Auditor s after abolition
1	2	3	4	5	6	7	8 (6-7)
1	F.S. & C.S.	4	+1	5	33	-1	32
2	FY & A.R.D.	3	+1	4	25	-1	24
3	P. R.	4	+1	5	31	-1	30
4	W. & C. D.	1	+1	2	10	-1	9
5	School & M. E.	1	+1	2	8	-1	7
6	Labour & Employment	0	+1	1	5	-1	4
7	I. & P. R.	0	+1	1	5	-1	4

This order supersedes all previous orders issued to this effect.  
This Resolution will come into force from the date of its issue.

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ORDER—Ordered that this Resolution be published in an extraordinary issue of the *Orissa Gazette*.

Also ordered that copies of the Resolution be sent to all Departments of Government/ Accountant-General (A. & E.), Orissa, Bhubaneswar.

By Order of the Governor

**Sd/-S. N. PATNAIK**  
**Examiner (LFA)-cum-Special**  
**Secretary to Government, Finance Department**

**No. 10910 – OFS-II-1/2009-F.**

**FINANCE DEPARTMENT**

**RESOLUTION**

**The 28<sup>th</sup> February, 2009**

**Subject : - Restructuring the cadre of the Orissa Finance Service and Constitution of the Orissa Taxation & Accounts Service.**

The proposal relating to restructuring the cadre of the Orissa Finance Service and constitution of the Orissa Taxation & Accounts Service has been engaging the attention of the Government for sometime past. After careful consideration, the State Government have decided as follows:

1. Orissa Finance Service being a premier Service of the State, the senior functionaries of the Service are involved in the key decision making process relating to Financial Management of the State including Tax Administration, Treasury Administration, Expenditure Management, Budget Formulation etc. In order to facilitate the elevation of these functionaries at a comparatively younger age so that they can reach policy formulating levels in the later stage, it is necessary to restructure the hierarchy of the Orissa Finance Service. Therefore, initial induction into the base level of the restructured Orissa Finance Service shall be in Orissa Finance Service-I (Junior Branch), in Pay Band-3 (Rs. 15,600-39,100) with Grade Pay of Rs.5,400/- (as may be revised from time to time) with a cadre strength of 450 as per the following pattern:-

- (a) Not less than fifty percent of the posts in the service shall be filled up by direct recruitment, through Combined Competitive Examination conducted by Orissa Public Service Commission.
- (b) Not more than fifty percent of the posts shall be filled up by promotion from among officers of Orissa Taxation & Accounts Service, who -
  - (i) are Graduates,
  - (ii) are within fifty years of age,
  - (iii) have rendered not less than fifteen years of Government Service and
  - (iv) are in receipt of Grade pay of Rs.4,600/- in the P.B-2 of the Orissa Revised Scales of Pay,2008.

2. Simultaneously, with a view to providing scope (a) for the growth of dedicated cadre of functionaries with professional expertise in Financial Management and field execution thereof and (b) for the

systematic career development of the functionaries of the Orissa Subordinate Services, it has been decided to constitute a new cadre, namely, the Orissa Taxation & Accounts Service (OT&AS) with cadre strength of 345 as detailed below:

The Finance Department shall be the cadre controlling or Administrative Department in respect of OT&AS. At the base level the OT&AS shall continue in the existing Pay Band-2 (Rs.9,300 -34,800) with Grade Pay of Rs.4600/- (as may be revised from time to time). Induction to the service shall be as per the following pattern:

- (a) not less than 50% by direct recruitment through Combined Competitive Examination conducted by Orissa Public Service Commission, and
  - (b) not more than fifty percent by way of lateral selection of officers of outstanding merit from among the Orissa Subordinate Finance Service Cadres and other eligible Subordinate cadres and such other categories of employees as may be prescribed by Government from time to time; who -
    - (i) are Graduates,
    - (ii) are not more than fifty years of age;
    - (iii) have put not less than fifteen years of Government service, and
    - (iv) have outstanding records of service on the principle of suitability with due regard to seniority .
3. Since sufficient number of Officers in OT&AS cadre shall not be instantly available to man all the post in the cadre some offices of OFS-I (Junior Branch) shall discharge the function of these posts.
4. The number of existing OFS-II officers upgraded to the rank of OFS-I (Junior Branch) in excess of the cadre strength shall be retained in the cadre as temporary addition to the cadre.
5. The Cadre strength of restructured grades of Orissa Finance Service will be as follows:

Sl. No	Rank	Existing Strength	Revised Strength	Cadre Schedule
(1)	(2)	(3)	(4)	(5)
1.	OFS-I (Junior Branch)	186	450	Annexure-I
2.	OFS-I (Senior Branch)	67	97	Annexure-II
3.	OFS (Supertime)	53	55	Annexure-III
4.	OFS (UGST)	26		Annexure-IV
5.	OFS (Superior Administrative Grade)	4	30	Both the grades merged in OFS (SAG)
6.	OFS (Special Secretary)	2	4	Annexure-V

6. The cadre schedule containing the post of Orissa Finance Service and Orissa Taxation and Accounts Service will be issued by Finance Department.

7. The amendments to, or the formulation of the Rules regulating recruitment to the restructured Orissa Finance Service and the newly constituted Orissa Taxation and Accounts Service shall be finalized in the prescribed manner within a period of three months.

8. This will come into force with immediate effect.

Order - Ordered that this Resolution be published in the extraordinary issue of the Orissa Gazette and copies thereof be forwarded to all Departments of Government/ all Heads of Departments/ Accountant General, Orissa, Bhubaneswar/ Secretary, Orissa Public Service Commission / Secretary to Governor, Orissa.

By Order of Governor

**Sd/- ARABINDA MISRA**  
**Additional Secretary to Government**

*Annexure-I*

**OFS-I (JUNIOR BRANCH)**

**(Scale of Pay - PB-3 – 15,600-39,100 +Gr.Pay 5,400/-)**

Sl. No.	Name of the Post	Sanctioned strength after restructuring
(1)	(2)	(3)
1	Asst. Financial Adviser-cum-Under Secretary to Govt.	19
2	Asst. Financial Adviser MBB Project	1
3	Audit Officer-cum-Under Secretary to Govt., FD	2
4	Officer-on-Special Duty-cum-Under Secretary to Govt., FD	1
5	Asst. Examiner-cum-Under Secretary to Govt., FD	1
6	Accounts Officer, Panchayati Raj Deptt.	1
7	Deputy Director (Jr.), MDRAFM.	2
8	Accounts Officer, Directorate of Higher Education.	1
9	Asst. Director, Regional Directorate of Education.	3
10	Finance Officer-cum-Under Secretary, OPSC, Cuttack	1
11	Accounts Officer, O/o Chief Engineer (Rural Works)	1
12	Accounts Officer, No.I, O/o Chief Engineer, R&B, Bhubaneswar.	1

Sl. No.	Name of the Post	Sanctioned strength after restructuring
13	P.A. to C.C.T.	1
14	A.C.C.T.	75
15	Treasury Officer, Special Treasuries	8
16	Additional Treasury Officer	44
17	Asst. Director of Try. & Inspection, O/o D.T.&I. (O)	1
18	Dist. Audit Officer	11
19	Commercial Tax Officers	200
20	A.P.D. (Finance), DRDAs.	21
21	Finance Officer, Utkal University of Culture, Bhubaneswar.	1
22	Comptroller of Finance, Fakir Mohan University, Balasore	1
23	OSD-cum-Under Secretary, Finance Department	1
24	Comptroller of Finance, North Orissa University, Baripada.	1
25	Dy. Administrator (Fin.), Shree Jagannath Temple, Puri.	1
26	OSD-cum- Under Secretary, GA (AR), Department	1
27	Instructor, Financial Management & Accounts, SIRD	1
28	Accounts Officer, Orissa Legislative Assembly	1
29	Accounts Officer, Chilka Development Authority, Bhubaneswar	1
30	Assistant Director (PMU), O/o D.T.I.(O)	1
31	Accounts Officers in Heads of Departments and other Offices	34
<b>Total cadre Posts</b>		<b>438</b>

### Deputation Posts

1	Finance and Accounts Member, C.D.A., Manager (Fin.), T.D.C.C. Ltd., (P.F.O., W.R. Deptt.), Finance Officer, Cuttack Municipal Corporation.	3
2	A.O., Orissa State Seeds Certification Agency, Agriculture Department.	1
3	Project Finance Officer, Orissa Community Tank Development & Management Society (W.R. Deptt.) (Ex-Cadre)	1
4	A.F.A. –cum- Deputy Director, Accounts, (P.E Department) (Ex-Cadre)	1
5	Accounts Officer, OUAT. (Ex-Cadre)	2
6	Accounts Officer, O.E.R.C.	1
7	DGM (Finance & Accounts) O.S.D.M.A.	1
8	Accounts Officer, Council of Higher Secondary Education, Orissa	1
9	Accounts Officer, Board of Secondary Education, Orissa	1
<b>Total Deputation Posts</b>		<b>12</b>
<b>Grand Total (OFS-I(JB))</b>		<b>450</b>

**OFS CLASS-I (Senior Branch)****(Scale of Pay - PB-3 – 15,600-39,100 +Gr.Pay 6,600/-)**

<b>Sl. No.</b>	<b>Name of the Post</b>	<b>Sanctioned strength after restructuring</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	D.E.(LFA)-cum-Deputy Secretary, Finance Deptt.	2
2	OSD-cum-Dy. Secy., WR Deptt.	1
3	F.A. and C.A.O.,C.A.O.	12
4	FA, P.I. Unit under Works Department.	1
5	Deputy Commissioner of Commercial Taxes (Appeal & LTU)	25
6	Deputy Commissioner of Commercial Taxes (I.T & Policy)	1
7	Deputy Commissioner of Commercial Taxes (Law)	1
8	Deputy Commissioner of Commercial Taxes (Enforcement)	5
9	Dy. C.C.T. (VAT)	1
10	Treasury Officer, District Treasuries.	30
11	Deputy Director (Training, Budget & Accounts), O/o D.T.&I. (O)	1
12	Chief Audit Officer & Accounts Officer, OFDC Ltd., Bhubaneswar.	2
13	Accounts Officer, UCE, Burla	1
14	Finance Officer, CHSE, Bhubaneswar	1
15	Financial Adviser, Orissa State AIDS Control Society, Bhubaneswar.	1
16	Financial Adviser, OPHWC Ltd., Bhubaneswar	1
17	Finance & Accounts Officer, OWS &S Board, Bhubaneswar.	1
18	Chief Accounts Officer, OSHB, Bhubaneswar.	1
19	Chief Finance Officer, Bhubaneswar Municipal Corp.	1
20	Chief Auditor, Bhubaneswar Municipal Corp.	1
21	Chief Manager (Finance), Orissa Beverage Corporation	1
22	Deputy Director, MDRAFM	1
23	Audit Officer-cum-Deputy Secretary to Govt., FD	1
24	Officer-on-Special Duty-cum- Deputy Secretary to Govt., FD	1
25	Deputy Director, MDRAFM	1
26	F.A. & C.A.O., S.I.P., Baripada	1
<b>Total Cadre Posts</b>		<b>96</b>

**Deputation Posts**

1	Chief Accounts Officer, PHDMA under P.&C. Department	1
<b>Grand Total (Senior Branch)</b>		<b>97</b>



*Annexure-III***OFS (SUPERTIME)****(Scale of Pay - PB-3 – 15,600-39,100 +Gr.Pay 7,600/-)**

<b>Sl. No.</b>	<b>Name of the Post</b>	<b>Sanctioned strength after restructuring</b>
(1)	(2)	(3)
1	Joint Commissioner of Commercial Taxes (12 Ranges)	12
2	Joint Commissioner of Commercial Taxes (Admn. / Law/ VAT), O/o C.C.T. (O).	3
3	F.A.-cum-Joint Secretary in Departments	13
4	Financial Adviser-cum-Joint Secretary, Commerce & Transport Department	1
5	Joint Secretary to Govt., Finance (Resource) Department	1
6	Special Officer-cum-Joint Secretary to Govt., Finance (Budget) Deptt.	1
7	Joint Director of Treasuries & Inspection, Orissa	1
8	Addl. Director of Treasuries & Inspection, Orissa	2
9	F.A. & C.A.O., LSIP, Bolangir/ RRCS, Dhenkanal.	2
10	Joint Director, M.D.R.A.F.M.	1
11	Joint Director, G.A.A.	1
12	Comptroller of Finance in Universities.	6
13	F.O., Biju Pattnaik University of Technology.	1
14	F.A. & CAO (OPEPA, OLIC Ltd. ORHDC Ltd., OSCSC Ltd., OSRTC Ltd.)	5
15	Financial Adviser, Orissa Police Housing & Welfare Corp.	1
16	CGM (Finance & Accounts), Orissa Industrial Infrastructure Development Corp. (IDCO), Bhubaneswar.	1
17	Additional Controller of Accounts	1
18	Joint Director (Finance), Orissa State Health & Family Welfare Society, Bhubaneswar.	1
19	GM (Finance), OSDMA	1
<b>Total Cadre Posts</b>		<b>55</b>

**OFS (SAG) CADRE****(Scale of Pay - PB-4 – 37,400-67,000 +Gr.Pay 8,800/-)**

<b>Sl. No.</b>	<b>Name of the Post</b>	<b>Sanctioned strength after restructuring</b>
(1)	(2)	(3)
1	Accounts Member, Sales Tax Tribunal	3
2	Examiner (L.F.A.)-cum-Addl. Secretary, Finance Department	1
3	Member, Arbitration Tribunal	1
4	Addl. Commissioner of Commercial Taxes (Admn.)	1
5	Controller of Accounts, Orissa, Bhubaneswar	1
6	Addl. Secretary, Finance Deptt.	1
7	F.A.-cum-Addl. Secretary, Water Resources Department	2
8	F.A.-cum-Addl. Secretary, R.D. Deptt.	1
9	F.A.-cum-Addl. Secy., H.&F.W. Deptt.	1
10	F.A.-cum-Addl. Secy., Home Deptt.	1
11	F.A.-cum-Addl. Secy., Revenue & D.M. Deptt.	1
12	F.A.-cum-Addl. Secy., H.&U.D. Deptt.	1
13	F.A.-cum-Addl. Secy., Works Deptt.	1
14	Addl. Commissioner of Commercial Taxes(Revenue)	1
15	Addl. Commissioner of Commercial Taxes (SR-I)	1
16	Addl. Commissioner of Commercial Taxes (ST-II)	1
17	Addl. Commissioner of Commercial Taxes (VAT)	1
18	Addl. Commissioner of Commercial Taxes (Vigilance)	1
19	Addl. Commissioner of Commercial Taxes (Law)	1
20	Addl. Commissioner of Commercial Taxes (Appeal) (NZ/SZ/CZ)	3
21	Addl. Commissioner of Commercial Taxes (IT)	1
22	F.A.-cum-Addl. Secretary, Higher Education Department	1
23	F.A.-cum-Addl. Secretary, School and Mass Education Departments	1
<b>Total cadre Posts</b>		<b>28</b>
<b>Deputation Posts</b>		
1	Finance & Accounts Member, BDA, Bhubaneswar.	1
2	Director, Finance, OFDC Ltd., Bhubaneswar.	1
<b>Total Deputation Posts</b>		<b>2</b>
<b>Grand Total (SAG)</b>		<b>30</b>

**OFS- (SPECIAL SECRETARY) CADRE****(Scale of Pay - PB-4 – 37,400-67,000 +Gr.Pay 9,000/-)**

<b>Sl. No.</b>	<b>Name of the Post</b>	<b>Sanctioned strength after restructuring</b>
(1)	(2)	(3)
1	Special Secretary, Finance Department	1
2	Special Commissioner (Enforcement), O/o the CCT(O), Cuttack	1
3	Director of Treasuries and Inspection, Orissa.	1
4	Director, M.D.R.A.F.M.	1
<b>Total Posts</b>		<b>4</b>

**No. 833— AE(G.P.)-III-25/2006-F.****FINANCE DEPARTMENT****RESOLUTION**

The 28th January 2009

At present, the G. P. wing of the Local Fund Audit Organisation is having cadre strength of 13 Audit Superintendents for supervision of the work of 119 Nos. of Auditors. In the present financial scenario of the State Fund are flowing in large scale to the G. P. for implementation of various Scheme /Development Works at grass root level for which regular and proper audit of the G. Ps. have become absolutely necessary to make them fiscally disciplined. Due to inadequate hands in the cadre of Audit Superintendents in the G. P. wing the supervision work is suffering to a great extent and the spirit of audit is likely to be defeated. Thus the cadre strength of the Audit Superintendents needs to be enhanced due to above administrative exigency.

After careful consideration, the Government have been pleased to upgrade 5 (five) posts of Auditors in G. P. wing of Local Fund Audit, Finance Department in the scale of pay Rs. 9,300—34,800 + Grade Pay Rs. 4,200 (Previous scale of pay Rs. 4,750—125—7,500) to the rank of Audit Superintendents in the scale of pay Rs. 9,300—34,800+Grade Pay Rs. 4,200(Previous scale of pay Rs. 5,900—200—9,700) to strengthen the existing cadre strength of Audit Superintendent.

Due to upgradation of 5 (five) posts of Auditors to the rank of Audit Superintendents, equal Nos. of posts of Auditors stand abolished at base level, reducing the cadre strength of Auditors to 114(119—5). After upgradation and abolition of the post of Auditors as cited above the reallocation of posts of Audit Superintendents and Auditors in Districts, State Headquarters is made as under.

Sl. No.	Name of the District/SHqr.	Present sanction strength of Audit Supdt.	No. of post upgraded	Sanction strength of Audit Supdt. after upgradation	Present sanctioned strength of Auditor	No. of post upgraded/ abolished	Sanctioned strength of Auditors after upgradation/ abolition
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Balasore	1	-	1	09	-1	08
2	Balangir	1	-	1	05	-	05
3	Cuttack	1	+1	2	16	-2	14
4	Dhenkanal	1	-	1	07	-	07
5	Ganjam	1	-	1	11	-1	10
6	Kalahandi	1	-	1	06	-	06
7	Keonjhar	1	-	1	05	-	05
8	Koraput	1	+1	2	13	-	13

9	Mayurbhanj	1	-	1	09	-1	08
10	Phulbani	-	+1	1	04	-	04
11	Puri	1	+1	2	11	-	11
12	Sambalpur	1	-	1	09	-	09
13	Sundargarh	-	+1	1	04	-	04
14	State Hqrs	2	-	2	10	-	10
	Total	13	5	18	119	-5	114

This Order supersedes all previous orders issued to this effect.  
This Resolution will come into force from the date of its issue.

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ORDER—Ordered that this Resolution be published in an extra ordinary issue of the *Orissa Gazette*. Also ordered that copies of the Resolution be sent to all Departments of Govt./all Heads of Departments/all Collectors/Accountant General (A. & E.), Orissa, Bhubaneswar.

By Order of the Governor

**Sd/- S. PATNAIK**  
**Examiner-cum-Special Secretary to Government**

***OMITTED FROM 2007-08***

**FINANCE DEPARTMENT**

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**No. TRD - 04/06 (Pt.) - 3729 (40)/F.,****From****Shri R.N. Senapati, I.A.S.  
Principal Secretary to Government.****To****All Principal Secretaries  
Commissioner-cum-Secretaries  
Secretaries to Government****Sub:- Website of the Directorate of Treasuries & Inspection.****Bhubaneswar, dated the 28th Jan., 2008.**

Madam/Sir,

After the successful implementation of Orissa Treasury Management System (OTMS), as a step towards providing easy access to treasury related information in the State, a Website has been developed by the Directorate of Treasuries and Inspection, Orissa containing some important reports generated from all the treasuries. It will provide reports like major receipts and expenditures of the State and TV Numbers for all the DDOs. The address of the website is as hereunder.

<http://Orissa.gov.in/treasuryweb>

2. It is therefore, requested that these reports may be accessed to directly from the above website, as and when necessary.

Yours faithfully

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

**FINANCE DEPARTMENT**

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**No.TRC-26/2006- 7930 /F., Dt.23.02.2008****From****Shri Priyabrata Mishra,  
Special Secretary to Government.****To****The Principal Secretary /  
Commissioner-cum-Secretary/  
Secretary,  
All Departments.****Sub: Preparatory measures for Budget Allotments in Soft copy 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 2008-09 through the Orissa Treasury Management System.**

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the Annual Budget for the year 2008-09 has been placed in the Orissa Legislative Assembly on 16.02.2008 and the Appropriation Bill, 2008 is likely to be placed on 31.03.2008. After the Appropriation is approved by the State Legislature, then only bills can be entertained by the Treasuries relating to the allotments for the year 2008-09. A tentative schedule for the process of distribution and communication of budget allotments for the year 2008-09 by the Departments and Controlling Officers has been worked out as given below.

**TIME SCHEDULE FOR DISTRIBUTION OF ANNUAL BUDGET ALLOTMENTS FOR THE FINANCIAL YEAR 2008-09**

<b>Sl.</b>	<b>Activity</b>	<b>Date</b>
1.	Refresher Training on "Budget Interface" Software for Departments and Controlling Offices at DTI Nerve Centre.	26.02.08 to 29.02.08
2.	Distribution of Software CDs to Departments (along with the CDS for respective Controlling Officers) by D.T. & I. (Orissa)	During the training between 26.02.08 to 29.02.08
3.	Distribution of Controlling Officer-wise Budget data by the Departments and providing the export flat files to D.T.& I. Orissa.	Latest by 07.03.08
4.	Preparation of Import files for the Controlling Officers and distribution of those import files to the Departments to be distributed to the Controlling Officers under their jurisdiction.	Latest by 11.03.2008 (Simultaneously these would be handed over to the Departments as and when the Departments supply the



		Controlling Officer level distribution to D.T. & I. Orissa.
5.	Distribution of DDO-wise budget data and providing the export files to D.T.& I. Orissa by the Controlling Officers to be fed into the Central Servers.	11.03.2008 to 25.03.2008
6.	Transmission of Detailed DDO-wise data from Central Location to Respective Treasuries.	On or before 31.03.08
7.	Receipt of fresh bills (all bills including salary bills for the month of March, 2008 payable in April, 2008) by the Treasuries.	02.04.2008 onwards (01.04.08 being a public holiday)

2. It is therefore, requested that necessary steps may kindly be taken at your end to depute the concerned officials to attend the refresher training programme at DTI Nerve Centre as per the time schedule.

**This may kindly be treated as most urgent.**

Yours faithfully,

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

PREPARED BY:-  
FINANCE INFORMATION DIVISION, FINANCE DEPARTMENT