

**FINANCE DEPARTMENT
OFFICE MEMORANDUM**

No. 32704—T.R.C.-38/90(Pt)/-F.

The 21st September 1990

Subject:—Declaration of Drawing and Disbursing Officers—Clarification regarding

The Administrative Department/Heads of Departments are competent to declare Gazetted Officers under their Administrative control as Drawing and Disbursing Officers in respect of specific establishments under provisions contained in rule 2(ix-a) of O.G.F.R. Volume-I. This power is distinct from the power of delegation of Drawing and Disbursing contemplated in SR 102 of the Orissa Treasury Code Volume-I.

2. In this context doubt has been raised in certain quarters as to whether declaration of the Drawing and Disbursing Officers shall necessarily be made under SR 102 of O. T. C. Volume-I. In order to remove this doubt the matter is clarified as under.

3. The declaration under Rule 2(ix-a) of the O. G. F. R. Volume-I vests inherent power in declared Officer to draw & disburse money in respect of specific establishments whereas the provisions of SR 102 of the O. T. C. Volume-I only contemplates a delegation of power of signing bills by a head of Office, to not more than one gazetted subordinate working in his Office. As per Rule-2 (ix-a) of O. G. F. R. Volume-I the Administrative Department/Heads of the Department shall be competent to declare gazetted Officers under their Administrative control as Drawing and Disbursing Officer in respect of specific establishment whereas as per rule 2 (xv-a) the Head of Office means any authority declared to be such by the Administrative Department or Head of the Department, if declaration is made in general terms and not with reference to specified Rules, then the Head of the Office declared as such can exercise all powers vested under all Financial Rules i.e. Orissa Services Code, Orissa T. A. Rule, G. P. F. (Orissa) Rules, Orissa Treasury Code, the contributory Fund (Orissa) Rules 'O. G. F. R. Hence a Drawing and Disbursing Officer declared as such by the Administrative Department/Head of the Department under Rule 2 (ix-a) is not necessarily the Head of an Office as defined under rule 2 (xv-a) of the O. G. F. R. Volume-I. A D. D. O. declared under Rule 2 (ix-a) but not declared as Head of an Office under Rule 2 (xv-a) of the O. G. F. R. Volume-I cannot delegate his power of D. D. O. under Rule 102 of the O. T. C. Volume-I and it is the Head of an Office declared as such in general terms as per provision of Rule 2 (xv-a) of the O. G. F. R. Volume 1 who can delegate his power of signing bill under S. R.-102 of O. T. C. Vol.-I to a subordinate gazetted Officer working under him. To cite an example, an Under-Secretary or Establishment Officer declared as D. D. O. by the Administrative Departments/Head of the Departments respectively under rule 2(ix-a) cannot further delegate his power to another gazetted Officer in the Administrative Department or in the Heads of the Department, under S. R. 102 of the O. T. C. Vol.-I. On the other hand a Collector or District Treasury Officer who is declared as Head of Office can delegate his power of signing bills to any one subordinate gazetted Officer working under him under the S. R. 102 of O. T. C. Volume-I.

4. It is thus clarified that the Administrative Departments/Heads of the Departments while declaring gazetted Officer under their control as D. D. O. in respect of specific establishment they should quote the Rule 2 (ix-a) of O. G. F. R. Vol.-1. In declaring any authority Head of an Office by Administrative Department/Head of the Department in general terms and not with reference to any specified rules, the authority of Rule 2 (xv-a) of O. G. F. R. Volume-I should be quoted in the declaration order.

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