

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. 9755 /F, Date 18-03-2020
FIN-BUD1-BT-0005-2019

From

**Sri Ashok Meena, I.A.S.
Principal Secretary to Government**

To

**All Secretaries to Government/
Heads of Departments**

Sub: Drawal of personal entitlements and advances against central allocations from the financial year 2020-21.

Sir/Madam,

I am directed to say that the drawal of personal entitlements like salaries and interest bearing as well as non-interest bearing advances involves the process of allotment of Budgetary Allocations from the Administrative Departments to Controlling Officers (COs) and also from COs to Drawing and Disbursing Officers (DDOs). There have been instances of Offices facing difficulty in drawing the personal claims of employees due to inadequate allotment with some of the DDOs while at the same time substantial amount of allotment under salary units remain unutilised with other DDOs and are surrendered at the year-end without utilizing such funds for settling the pending dues of employees. Some of the Controlling officers also resort to augmentation of funds under Salary units to meet the immediate fund requirement of needy DDOs, by way of re-appropriation from other units and also simultaneous surrender of surplus funds from the other DDOs at the year end.

2. With the successful implementation of IT based applications such as Integrated Financial Management System (iFMS) and Human Resources Management System (HRMS) in the State, it has now become possible to monitor the expenditure under these units as well as the availability of budgetary allocations on real time basis centrally. It is therefore, now feasible to rationalise the allocations with introduction of the system of Global Allotment by which the fund in respect of the concerned budgetary units are allocated to the respective Controlling Officers by the Administrative Departments and

the DDOs are allowed to draw the funds as per their requirement from the central allocations available at the respective Controlling Officers. Accordingly, the following procedure of allotment of funds is devised for the budget year 2020-21 onwards, which may be followed scrupulously.

3. **Salary units**-The Administrative Departments, may give allotment of funds allocated under the salary units to the concerned COs and the COs in turn are **not required** to allocate the funds in respect of the budgetary allocations to the DDOs. However, funds in respect of other units are to be allocated to the concerned DDOs as usual. The DDOs may submit the bills to the treasury regularly without waiting for the allotment **in respect the following salary units only**. The relevant module in HRMS is modified to ensure that correct CO code is shown by default while preparing the Bills for submission to the treasury. However, the **DDOs concerned are required to check the pre-populated CO Code to ensure correctness** in the Bill module of HRMS before its submission to the Treasury. In case there is any error in the pre-populated CO Code, the DDOs are required to enter the correct CO code in the relevant field. **The bills in respect of other non-salary units to the treasury however, should be backed by adequate allotment of funds as per the prevailing practice**. The following salary units in the respective Detailed Demand for Grants have been identified for inclusion in the system of Global Allotment are as follows.

I. 01003- Salaries

- i. 136-Pay
- ii. 855-Arrear Pay
- iii. 156- Dearness Allowance
- iv. 403-House Rent Allowance
- v. 523-Other Allowances

II. 01004-Salaries for Consolidated Pay Post

III. 02001- Wages Salaries

- i. 136-Pay
- ii. 855-Arrear Pay
- iii. 156- Dearness Allowance
- iv. 403-House Rent Analysis
- v. 523-Other Allowances

IV. 02004- Wages (Elect.) Salaries

- i. 136-Pay
- ii. 855-Arrear Pay
- iii. 156- Dearness Allowance

- iv. 403-House Rent Analysis
- v. 523-Other Allowances

V. 03001- Work Charged Salaries

- i. 136-Pay
- ii. 855-Arrear Pay
- iii. 156- Dearness Allowance
- iv. 403-House Rent Analysis
- v. 523-Other Allowances

VI. 03003- Work Charged Salaries (Elect.)

- i. 136-Pay
- ii. 855-Arrear Pay
- iii. 156- Dearness Allowance
- iv. 403-House Rent Analysis
- v. 523-Other Allowances

4. Presently, wage and work-charge salary are being drawn by the Divisions directly using the electronic cheques. In other words, bills for such drawals are neither prepared in HRMS nor processed in Treasury through the IFMS. To extend the advantage of global allotment system in case of salary drawal to the Public Works Divisions and FA & CAOs, a detailed procedure would be communicated separately.

5. **Festival Advance-** As per the prevalent practice, Festival Advances are drawn against allocations made in different demands. This also requires availability of allotment till the DDO level. In the present practice some issues like availability of allotment at the DDO level, reconciliation of recovery in case of employees transferred across Departments are being encountered. Considering these difficulties, it is now decided to introduce the system of Global Allotment for Festival Advances also. During 2020-21, the Budgetary allocation in respect of the unit Festival Advance for all the employees across the Departments are provided in the Demand No. 05 - Finance Department centrally instead of the previous practice of the concerned individual Detailed Demand for Grants of the Administrative Departments. Accordingly, for the year 2020-21 onwards, all the DDOs are required to submit bills for drawal of the Festival Advance of the employees concerned and also effect recovery of the same **from/to the following chart of Account**, without waiting for the allotment under the unit.

Demand No. 05-Finance Department-2052-Secretariat General Services-090-Secretariat-0488-Finance Department-01003-Salaries -560-Festival Advance

6. **Interest bearing Advances-**During 2019-20, global allotment system was introduced in respect of the interest bearing advances like House Building Advance,

Advance for Purchase Motor Car/Motor Cycle, Advance for purchase of other conveyance, Advance for purchase of Computer, etc. The procedure in this regard have been circulated vide Finance Department **Letter No. 33907/F. Dt.03.10.2019**. The DDOs may therefore continue to submit bills to the treasury for drawal of these interest bearing advances from the following charts of Account, without waiting for the allotment under the concerned units.

- I. **House Building Advance:**7610-Loans to Government Servants-201-House Building Advances-0825-Loans and Advances-48016-House Building Advance (Normal)
- II. **Advance for Purchase Motor Car/Motor Cycle:**7610-Loans to Government Servants-202-Advances for Purchase of Motor Conveyances-0020-Advance for Purchase Motor Car/Motor Cycle -48001-Advances
- III. **Advance for purchase of other conveyance:**7610-Loans to Government Servants-203-Advances for Purchase of Other Conveyances-0019-Advance for purchase of other conveyance – 48001 - Advances
- IV. **Advances for purchase of Computers:**7610-Loans to Government Servants-204-Advances for purchase of Computers-0825-Loans and Advances-48057-Personal Computer Advances

I would, therefore, request you to kindly instruct the COs and DDOs under your control to adhere to these procedures for drawal of funds from budgetary allocations under salary and advances for smooth utilisation of funds.

Yours faithfully,

Johok
12/3/2020

Principal Secretary to Government

Memo No. 9756 /FDate 18-03-2020

Copy forwarded to Director Treasuries and Inspection for information and necessary action.


Joint Secretary to Government

Memo No. 9757 /FDate 18-03-2020

Copy forwarded to FAs /AFAs of all Administrative Departments for information and necessary action.


Joint Secretary to Government

Memo No. 9758 /FDate 18-03-2020

Copy forwarded to all Treasury Officers of District Treasuries and Special Treasuries/ Sub-Treasury Offices/ F.A. & C.A.O. of all Irrigation Projects for information and necessary action.


Joint Secretary to Government

Memo No. 9759 /FDate 18-03-2020

Copy forwarded to Private Secretaries to Principal Secretary/ Special Secretaries/ Additional Secretaries, Finance Department for kind information of Principal Secretary/ Special Secretaries/ Additional Secretaries.


Joint Secretary to Government

Memo No. 9760 /FDate 18-03-2020

Copy forwarded to the Additional Secretary, P& C Department for information and necessary action.


Joint Secretary to Government

Memo No. 9761 /FDate 18-03-2020

Copy forwarded to the Head, State Portal with request to upload the circular in the website of Finance Department at www.finance.odisha.gov.in/.


Joint Secretary to Government

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18-03-2020

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