VOLUME 18

Financial Rules, Budget, Treasury & Procurement

OGFR · DFPR · deadlines & expenditure control · treasury, audit & taxes · GeM, vehicles & consultants

18

COMPILED BY

Upendra Luha, OAS

odisharevenuelaws.com

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About this volume

This volume brings together the Acts and the Government of Odisha orders, circulars, notifications and resolutions on financial rules, budget and expenditure control, treasury and audit, and procurement, as issued by the Finance Department that are published on odisharevenuelaws.com. Each document is reproduced as issued, in its original form. Use the Contents page or the PDF bookmarks to jump to any document. Page numbers at the foot of each page run continuously through the volume. This is a compilation for ready reference only; for official purposes, please rely on the notified text and the latest orders of the Government.

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GOVERNMENT OF ORISSA

THE ORISSA GENERAL FINANCIAL RULES

VOLUME I

THIRD EDITION

(Corrected up to 31st August 2000)

FINANCE DEPARTMENT

PREFACE

The Orissa General Financial Rules follows generally the provisions contained in the General Financial Rules of the Government of India so far as they could be adapted for application to the financial transactions of the State Government. The Financial Rules contained in the Bihar and Orissa Account Code, in the Civil Account Code and in other general orders and instructions have also been taken into account in the new compilation, Special Rules relating to the Works and Forest Departments contained in the Bihar and Orissa Account Code have, however been excluded from this book for inclusion in the Codes of the Departments concerned. Matters relating to the Treasury procedure which were included in the Bihar and Orissa Account Code do not find place in this publication as those will be found in the Orissa Treasury Code.

Most of the Appendices and forms contained in Vol. II of the Government of India General Financial Rules have also been adapted with such modification as are considered necessary.

2. These rules should be observed by all Departments and authorities under Government supplemented by such special orders and instructions if any, contained in any departmental regulations. They supersede all previous rules and orders issued on the subject.

3. An explanatory memorandum showing the source of each of the rules and a reference table indicating each of the old rules and corresponding new rule in the publication has been added at the end of Vol. I for facility of reference.

4. The forms Prescribed in these rules have been distinguished by being grouped in a series marked "O.G.F.R." and will be obtained from the Superintendent, Government Press, Cuttack, in accordance with the procedure prescribed by Government for obtaining forms from the Government Press.

5. These rules shall come into force with effect from the 1st April 1959.

R.P. PADHI
Secretary to Government
Finance Department

Cuttack
The 23rd August 1957

PREFACE TO THE FIRST EDITION (FIRST REPRINT)

The Orissa General Financial Rules were published in two volumes (Volume I and II) in the year 1959. In the meantime several amendments have been made to these rules. Besides, the stocks of the publication having been exhausted difficulties are being experienced in conducting official business. It has, therefore, been decided to reprint the publication with amendments issued up to 10th December 1971.

J.S. BAIJAL
Secretary to Government
Finance Department

Bhubaneswar
The 11th December 197

PREFACE TO THE SECOND EDITION

Report of First Edition of the Orissa General Financial Rules, Volume I containing amendments issued up to the 10th December. 1971 was last published in 1972. Several amendments have since been made for which a fresh edition of the publication has been found necessary. Additions and alternations made up to the 31st October 1987 have been incorporated in this edition.

Any error or omission noticed in the publication may be brought to the notice of Finance Department.

R.N. DAS
Commissioner-cum-Secretary to Government
Finance Department

Bhubaneswar
The 23rd November 1987

PREFACE TO THE THIRD EDITION

The Orissa General Financial Rules, Volume I was first published in the year 1959 and subsequently reprints were published in 1972 and 1987. In the meantime several amendments have been made to these rules and copies have also become scarce. This reprint is being brought out to meet the demand for an updated version incorporating all amendments issued up to the 31st August 2000.

Any error or omission noticed in the publication may be brought to the notice of Finance Department (Codes Branch)

A.S. SARANGI
Commissioner-cum-Secretary to Government
Finance Department
Orissa, Bhubaneswar

Bhubaneswar
The 1st September 2000

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THE ORISSA GENERAL FINANCIAL RULES
VOLUME 1

CHAPTER 1

INTRODUCTORY

1. The rules contained in this volume, which are essentially executive orders of the Governor, describe primarily the financial powers of different authorities subordinate to the State Government and the procedure prescribed by the Governor which should be followed by them in the securing and spending of funds necessary for the discharge of these functions entrusted to them. In the matter of receipt, custody and disbursement of Government moneys, these rules are supplementary to the rules in the Orissa Treasury Code and should be applied in conjunction with them. Departmental authorities should follow these rules, supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

DEFINITIONS

2. Unless there is anything repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense hereby explained.

(i) **Accountant - General -** means the head of the office of audit and accounts subordinate to the Comptroller and Auditor- General of India who keeps the accounts of the State and exercises audit functions on behalf of the Comptroller and Auditor- General of India.

(ii) **Appropriation -** means the assignment to meet specified expenditure of funds at the disposal of the assigning authority.

(iii) **The Bank -** means the Reserve Bank of India or any office or agency of the Reserve Bank of India and includes any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934).

(iv) **Comptroller and Auditor- General-** means the Comptroller and Auditor-General of India appointed under Article 148 of the Constitution of India.

(v) **Consolidated Fund Account-** means the Account of the State into which the revenues received by the Government, loans or ways and means advances taken by the Government, moneys received by the Government in repayment of previous loans and receipts by issue of treasury bills, are credited and from which the expenditure of the Government, when so authorized by the State Legislature, is met.

(vi) **Contingency Fund Account**- means the account of the moneys placed at the disposal of the Governor to enable advances to be made by him, for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature under appropriations made by law.

(vii) **Competent authority-** means Government or any other authority to which the relevant powers may be delegated by Government.

(viii) **Constitution-** means the Constitution of India.

(ix) **Controlling Officer-** means a Head of a Department or other Departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and or the collection of revenue by the authorities subordinate to the Department.

(ix-a) **Drawing and Disbursing Officer-** means a Departmental officer who is entrusted with the responsibility of drawing and disbursing funds of the Government.

NOTE- Administrative Departments/ Heads of the Departments shall be competent to declare Gazetted Officers under their Administrative Control as Drawing and Disbursing Officer in respect of specific establishments.

(F.D.O.M. No.- Codes 92/76-57970/F, dated the 9th December, 1976)

(x) **Finance Department-** means the Finance Department of the Government of Orissa

(xi) **Financial year-** means the year beginning on the 1st of April and ending on the 31st of March following.

(xii) **Government or State Government-** means the Government of Orissa

NOTE- In matters relating to exercise of financial powers, see rule 39 (F.D.G.O. No. G.P.A. 10/65-246/97-F., dated the 29th June 19650).

(xiii) **Governor-** means the Governor of the State of Orissa

(xiv) **Government Account-** means the total of the Consolidated Fund Account, Contingency Fund Account and the Public Account of the State.

(xv) **Head of a Department-**(i) means any authority declared to be such by the competent authority with reference to Rule 20 of the Orissa Service Code, Vol. 1, if the declaration is made in general terms, and not with reference to certain specified rules only and (ii) includes any other officers, declared to be such by the competent authority.

(Xv-a) **Head of an Office-** means any authority declared to be such by the Administrative Department of Head of Department; if the declaration is made in general terms and not with reference to specified rules, the Head of an office may exercise all powers vested in him not only under these rules, but also other financial rules e.g. the Orissa Service Code, the Orissa Travelling Allowance Rules, General Provident Fund (Orissa) Rules, the Orissa Treasury Code, the Contriturory Provident Fund (Orissa) Rules,

(F.D.O.M. No..- Codes 92/76-57970/F, dated the 9th December, 1976)

(xvi) **Non-recurring Expenditurte-** means expenditure sanctioned as lump sum charge whether the money be paid as a lump sum or by instalments.

(xvii) **Primary unit of Appropriation-** means a lump sum of money placed by the Government at the disposal of a subordinate authority by the method prescribed in rules contained in Chapter II of the Orissa Budget Manual.

(xviii) **Public Account of Public Account of the State-** means the Account into which all moneys other than those mentioned in the Consolidated Fund Account and the Contingency Fund Account, received by or on behalf of the Government are credited and from which disbursements are made in accordance with the prescribed rules.

(xix) **Public Works-** means Civil Works, Public Health Engineering Works, Irrigation, Navigation, Embankment and Drainage Works and Electricity Works.

(F.D.O.M.No.- Codes 23/72-7005/F, dated the 25th February, 1973)

(xx) **Public Works Department**- means the Department of the State Government in administrative charge of Public Works.

(F.D.O.M. No.-Codes 23/72-7005/F, dated the 25the February.)

(xxi) **Re-appropriation-** means the transfer of funds from one unit of appropriation to another such unit.

(xxii) **Recurring expenditure-** means all expenditure which is not non-recurring

(xxiii) **Reserve Bank-** means the reserve Bank of India

(xxiv) **State-** means the State of Orissa

(xxv) **Subordinate authority-** means a Department of the State Government or any authority subordinate to it.

(xxvi) **Treasury Rules-** means the Treasure Rules, of the State Government of Orissa embodied in the Orissa Treasury Code.

CHAPTER 2

GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL

SECTIOIN 1-RECEIPT OF MONEY

GENERAL

3. All transactions to which any officer of Government is a party in his official capacity must be brought to account without delay.

4. Moneys received as dues of Government or for deposit in the custody of Government should be credited into the Government Account in accordance with Treasury Rules.

5. If a Government officer receives in his official capacity moneys which are not Government dues or the deposit of which in the custody of Government has not been authorized by Government, he must open an account with a bank for their deposit. Such accounts may be opened without special sanction with a branch of the State Bank of India or with a Post Office Savings Bank. The Prior approval of Government is required to their deposit in any other bank. The Government officer receiving such moneys is personally responsible for seeing that they are disbursed in strict conformity with the rules, regulations or orders governing the fund to which the moneys appertain, that a precise record of all the transactions is kept in form complying with the regulations of the fund concerned and that the accounts are subjected to proper audit checks.

WITHDRAWAL OF MONEYS FROM THE GOVERNMENT ACCOUNT

6. Unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department.

ASSESSMENT, COLLECTION AND CHECK OF REVENUES

7. Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the controlling officer concerned to see that the dues of Government are correctly and promptly assessed, collected and paid into the treasury. Detailed instructions on the subject are contained in Chapter 3.

SECTION II- EXPENDITURE AND PAYMENT OF MONEYS

ESSENTIAL CONDITIONS GOVERNING EXPENDITURE FROM CONSOLIDATED FUND AND CONTINGENCY FUND

8. As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from Consolidated Fund and Contingency Fund until the expenditure has been sanctioned by general or special orders of the Government or by authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorized grants and appropriations for the year.

STANDARD OF FINANCIAL PROPERTY

9. Every officer incurring or authorizing expenditure from public moneys or stores should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following:-

(i) Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(ii) The expenditure should not be prima facie more than the occasion demands

(iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(iv) Public moneys should not be utilized for the benefit of a particular person or sanction of the community unless-
(1) the amount of expenditure involved is insignificant, or

(2) a claim for the amount could be enforced in a court of law, or

(3) the expenditure is in pursuance of a recognized policy or custom.

(iv) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

CONTROL OF EXPENDITURE

(10) Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

(See also rules 315 to 324)

(11) A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise. Expenditure in excess of the amount of grant or appropriation, as well as expenditure not falling within the scope or intention of the grant or appropriation, unless regularized by Supplementary grant, will be treated as unauthorized expenditure within the meaning of Article 204 (3) of the Constitution.

INTERNAL CHECK AGAINST IRREGULARITIES, WASTE AND FRAUD

12. In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every controlling officer must satisfy himself not only that adequate provisions exits within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed check are effectively applied.

DELAYS IN PAYMENT

13. Delay in the payment of money indisputably due by Government is contrary to all rules and budgetary principles and should be avoided. (Vide also rule 96 the Orissa Budget Manual).

SECTION III-DUTIES AS REGRADS ACCOUNTS

MAINTENANCE OF ACOUNTS

14. Every Officer whose duty is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

15. An officer who signs or countersigns a certificate is personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may reasonably be expected to be aware of them. The fact that a certificate is printed is no justification for his signing it unless it represents the facts of the case. If in its printed form it does not represent the facts, it is his duty to make any necessary amendment which will call attention to the deviation and so to give the authority concerned the opportunity of deciding whether the amendments cover requirements.

DEMAND FOR INFORMATION BY AUDIT

16. It is the duty of every Departmental and controlling officer to see that the Accountant-General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information for which he may ask, for preparation of any account or report, which is his duty prepare. No such information nor any books or other documents to which the Comptroller and Auditor-General has a statutory right of access may be withheld from the Accountant-General.

SECTION IV- CONTRACTS

GENERAL PRINCIPLES

17. No contracts may be entered into by any, authority which has not been empowered to do so by or under the orders of the State Government.

The general procedure prescribed with regard to contracts, such as, calling for and or acceptances of tenders, etc. are laid down in the appropriate departmental regulations

.

NOTE- A list of officers authorized to execute deeds, contracts and other instruments on behalf of the State Government is given in Appendix 1.

18. The following general principles have been laid down for the guidance of authorities which have to enter into contracts or agreements involving expenditure from Consolidated Fund:-

(i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.

(ii) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

(iii) Standard forms of contracts should be adopted, wherever possible the terms to be subject to adequate prior scrutiny.

(iv) The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contract as so varied. No payments to contractors by way of compensation or otherwise out side the strict terms of the contract or in excess of the contract rates may be authorized without the previous approval of the Finance Department.

(v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Finance Department.

(vi) Whenever practical and advantageous, contract should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be recorded. No such reason need be given for tenders below Rs. 500.

(vii) In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(viii) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at least a written agreement as to the price.

(ix) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

(x) When a contract is likely to endure for a period of more than 5 years it should, wherever feasible, include a provision for an unconditional power of revocation or cancellation by Government at any time on the expiry of six months notice to that effect.

(xi) While awarding contracts or entering into an agreement, consideration should be given by the competent authority to the element of foreign exchange involved therein and subject to other conditions being equal, the offer involving the least expenditure on foreign exchange should be preferred.

(F.D.O.M. No.27045-F-Codes-56/79- Dt. 23-5-1979)

(xii) Copies of all contracts and agreements whether for purchases or rate and running contracts of and above the value of Rs.70, 000 entered into by Civil Departments of the Government should be supplied to the Accountant-General.

(F.D.O.M. No. 48948-F/Codes-27/79-, Dt. 24-10-1979)

SECTION V- DEFALCATIONS, LOSSES, ETC.

REPORT OF LOSSES

19. (1) With the exceptions noted below, any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in treasury or other office or departments, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant-General even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery.

(2) If the irregularity be detected by Audit in the first instance, the Accountant-General will report it immediately to the Administrative authority concerned, and if he considers necessary, to Government as well.

Exception- Petty cases, that is, cases involving losses not exceeding Rs.500 each, need not be reported to the Accountant-General, unless there are, in any case important features which merit detailed investigation and consideration.

(F.D.O.M. No. 54201- Codes-119/72-F., dated 9th December 1972)

20. The officer receiving a report submitted to him under rules 19 must forward it forthwith to Government through the usual channel with such comments as may be considered unnecessary. He should also submit a detailed report, after completing such departmental investigation as may be necessary or expedient, on the causes or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regard the persons responsible.

ACCIDENTS

21. Any serious loss of immovable property, such as, buildings, communications, or other works caused by fire, flood, cyclone, earthquake or any other natural case, should be reported at once by the Departmental officer to the Head of the Department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the Departmental officer concerned to the Head of the Department a copy of the report or an abstract thereof being simultaneously forwarded to the Accountant- General.

RESPONSIBILITY FOR LOSSES, ETC.

22. Every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

NOTE- The procedure prescribed for the conduct of Departmental proceedings and prosecution for the enforcement of responsibility is as laid down in the instructions embodied in Appendix 2 of the Orissa General Financial Rules, Volume II and those issued by the General Administration Department from time to time.

(F.D.O.M. No. 26913-F/Codes 91/69-, dated the 30th July 1969)

WRITE OFF OF LOSSES, ETC.

23. The powers delegated to different authorities to write off the irrecoverable value of public money or stores lost through fraud or negligence of individual or other causes are indicated in Chapter 4.

SECTION VI- DEPERTMENTAL REGULATION

24. All departmental regulations in so far as they embody orders or instructions of a financial character, or have important financial hearing should be made by, or with the approval of, the Finance Department.

CHAPTER 3

REVENUE AND OTHER RECEIPTS

SECTION 1- GENERAL

25. Subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipts, it is the duty of the Departmental controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly recredited in the Government Account. They should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form claiming credit for so much paid into the treasury or otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant-General, in case where this arrangement has been agreed to between the Government of Orissa and the Accountant-General, Orissa, to see that the amounts reported as collected have been duly credited in the Government Account.

If wrong credits thus come to the notice of the controlling officer, he should at once inform the Accountant-General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, enquires should be made first of the responsible Departmental officer concerned.

NOTE 1- For this purpose, the Accountant- General will sent to the Departmental controlling officer, an extract from his accounts showing the amounts brought to credit in them in each month.

NOTE 2- It is essential that the Departmental accounts of revenue should not be complied from the returns prepared by the treasury. But the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the Departmental controlling authority.

NOTE 3- In order to minimize the differences between the treasury figures and the Departmental figures, it is essential that the challans with which money is remitted to the treasury should bear full and correct accounts classification.

26. Detailed rules and procedure regarding assessment, collection, remission, etc. of revenue should be laid down in the Departmental regulations of the revenue and collecting Departments concerned.

NOTE- In Departments in which officers are required to receive moneys on behalf of Government and issue receipts therefore, in Form No. O.T.C. 5 of the Orissa Treasury Code, the Departmental regulations should prescribe the procedure rules for the maintenance of a proper account of the receipt, and issue of the receipt books, the number of receipt books to be issued at a time to each officer's and check with the officer's accounts of the used books when returned.

27. No amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

28. Unless specially authorized by any rule or order made by a competent authority, no sums may be credited as revenue by debit to a suspense head; the credit must follow and not precede actual realization.

29. Heads of Department in-charge of important sources of revenue should keep the Finance Department fully informed of the progress of collection of revenue under their control and of all important variations in such collections as compared with the budget estimates.

RENTS OF GOVERNMENT BUILDINGS, LANDS, ETC.

30. The detailed rules and procedure regarding the demand and recovery of rents of Government buildings and lands are contained in the Departmental regulations of the Departments in-charge of those buildings.

When the maintenance of any rentable building is entrusted to a civil Department other than the Public Works Department, the Head of the Department concerned will be responsible for the due recovery of the rents thereof. The procedure for the assessment and recovery of the rents of such buildings will be regulated generally by the rules applicable to residences under the direct charge of the Works Department.

FINES

31. It is the duty of every court or authority having the power to fine to see that the money realized reaches the treasury and that adequate precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury. Detailed rules in regard to the duty of realizing fines and of checking the receipts and refunds are laid down in Appendix 3.

32. The duty of realizing fines and of checking the receipts and refund rests with the Departmental officers. Each Court, Civil or Criminal, is required to submit to the District Judge or to the District Magistrates, as the case may be, on the last working day of each calendar month, a statement in a form showing the demand, collection and balance of fines levied and written off by it as well as of the refunds there from, the statement being made up for the account month of the treasury or sub-treasury with which the Court deals. The District Judge and the District Magistrate should each consolidate these returns into a monthly fines statement for the courts under him and for his own and forward it to the Treasury Officer, as soon as possible after the beginning of the month, for verification of the amounts shown as remitted into the treasury with the credit appearing in the treasury account. The Treasury Officer should certify to the correctness or otherwise of these amounts. Where there is any discrepancy between a consolidated statement and the treasury account, the Treasury Officer may, if necessary, before giving his certificate, request the District Judge or the District Magistrate, as the case may be to explain the discrepancy.

NOTE 1- The statement should exhibit the amounts under each head of accounts, e.g., Magisterial fines, fines under the Prevention of Cruelty to Animals Act, etc. separately.

Compensation fines due to an injured party which are credible to deposits and fines which under the orders of competent authority are creditable to a municipal or local fund, should be excluded from this statement.

NOTE 2- When fines are received in another district, intimation should be given by the recovering officer to the officer concerned, who should note the fact in his monthly fine statements.

CONVICT CHARGES RECOVERABLE FROM OTHER STATES

33. Where other States are responsible for the cost of maintenance of convicts imprisoned in Orissa Jails for offences committed in such States, the Jail official should communicate to the Accountant-General any amount recoverable on this account and the Accountant-General will then see to it due recovery.

MISCELLANEOUS DEMANDS

34. Realization of miscellaneous demands of Government not falling under the ordinary revenue administration will be watched by the Accountant-General. Such are payments due from other States, local funds, contractors and others towards establishment charges, etc.

SECTION III- REMISSION OF AND ABANDONMENT OF CLAIMS TO REVENUE

35. The sanction of the competent authority is necessary for the remission of and abandonment of claims to revenue.

NOTE- The powers of subordinate authorities to sanction the write off of loss of revenue are indicated in the Book of Financial Delegations of the State Government.

36. Heads of Department should submit annually on the first of June to the Accountant-General, statements showing the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the discretionary powers vested in them, otherwise than by law or rule having the force of law. For inclusion in these statements remissions and abandonment should be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

Subject to any general or special orders issued by Government, individual remissions below Rs.100 need not be included in the statement.

NOTE- the State Government may make rules in consultation with the Accountant-General defining remission and abandonment of revenues for the purpose of this rule.

SECTION IV- AUDIT OF RECEIPTS

37. When the audit of the receipts of any Department of Government is entrusted to the Comptroller and Auditor-General of India under the provisions of paragraph 13 (2) of the Government of India (Audit and Accounts) Order, 1936, it will be conducted in accordance with the rules and regulations contained in Appendix 3.

NOTE – The audit of receipts accruing under Debt and Remittance heads and of those included in the subsidiary accounts of Government Commercial under takings devolve on the Auditor-General under Para. (13)(1) Of the Government of India (Audit and Accounts) Order, 1936, and is conducted in such manner and to such extent as may be prescribed by him.

CHAPTER 4

POWERS OF SANCTION

SECTION 1- GENERAL

38. The more important of the powers to sanction expenditure, which are exercised by Heads of Departments and other officers, are detailed in the Orissa Book of Financial Delegations.

39. The financial powers of the State Government, which have not been delegated to any other Department or authority vest in the Finance Department.

40. Unless otherwise provided by any special rule or order of Government a higher authority may exercise the powers delegated to an authority subordinate to it.

SECTION II- POWERS IN REGARD TO CERTAIN SPECIAL MATTERS

GRANT OF LAND, ASSIGNMENTS OF REVENUE AND OTHER CONCESSIONS, ETC.

41. No Department or authority may without previous consent of the Finance Department, issue any orders (other than orders in pursuance of general delegations made by or with the approval of the Finance Department) which-

(i) involve any grant of land, or assignment of revenue or concession, grant, lease, or license of mineral or forest rights, or right to water power, or any easement or privilege in respect of such concessions; or

(ii) in any way involve any relinquishment of revenue.

NOTE- The powers to execute instruments are government by the orders given in Appendix-1 (Execution of deeds, contracts, and other instruments) and other Departmental and local orders on the subject.

(See also rule 10 of the Orissa Government Rules of Business)

WRITE OFF OF LOSSES

42. (a) Subject to the limits and conditions specified in the delegations of powers the irrecoverable value of stores or Government money lost by fraud or negligence of Individuals or other causes may be written off finally by Government.

Where Government money or stores are lost by fraud or through culpable negligence of any Government servant or servants, Government will not agree to write off the loss without a definite expression of the opinion of the Departmental authorities concerned regarding the desirability of recovering the whole or part of the loss from the Government servant or Government servants through whose negligence the loss occurred. Any proposal to remit part or whole of the sum lost in such cases must be supported by full reasons and will require the special orders of the State Government.

Heads of Departments or the other subordinate authorities have power to write off loses in accordance with the orders of delegation passed in this behalf, subject to the conditions-

(i) that the loss does not disclose a defect of system the amendment of which requires the orders of Government, and

(ii) that there has not been any serious negligence on the part of some individual Government servant or Government servants which might possibly call for disciplinary action requiring the orders of higher authority.

(b) All sanctions to write off should be communicated to the Accountant-General, Orissa, for scrutiny in each case and for bringing to notice any defect of system which appears to require attention.

These orders apply also to the writing off of losses of revenue, irrecoverable loans and advances and of deficiencies, depreciation, etc. in the value of stores included in the stock and other accounts.

NOTE- The expression "Value of Stores used in this sub-para should be interpreted as meaning Book Value" where prices accounts are maintained and "Replacement Value" in other cases.

43. The orders contained in the preceding rule do not apply to loss of cash in treasuries, whether in the course of remittance or out of treasury balance, small coin depot or currency chest, individual cases of such losses should be reported to the Finance Department and its specific approval obtained before any item can be written off in the accounts of the State Government.

NOTE- The Government of India have decided with the concurrence of the State Government and the Comptroller and Auditor-General that, in general losses sustained by the Union Government through the negligence of culpability of the staff paid for by a State Government and vice-versa, should be borne as they occur, i.e. by the Union Government, if the loss occurs in connection with Central transactions and by the State Government, if it is on account of all State transaction.

In cases where recoveries are made in cash e.g. by deductions from pay or otherwise, from the persons responsible for a loss, the entire amount recovered should be credited to the Government which under the above arrangement, would bear the loss for this purpose. Recoveries made indirectly e.g. by stoppage of increment or promotion as a measure of punishment, should not be treated as recoveries made in cash. Where the staff is paid for by one Government and the loss is borne by another Government, a copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the former to the latter.

REMISSION OF DISALLOWANCES BY AUDIT AND WRITING OFF OF OVER-PAYMENTS MADE TO GOVERNMENT SERVANTS

44. (a) (1) The State Government may, for reasons to be recorded, waive the recovery of an amount placed under objection by the Accountant-General or otherwise found to have been over-paid to Government servant if-

(i) the amount disallowed has been brawn by the Government servant concerned under a reasonable belief that he was entitled to it;

(ii) the enforcement of the recovery will, in the opinion of State Government, cause under hardship or it will be physically impossible to effect the recovery; and

(iii) in the case of disallowances of emoluments of the nature of pay and defined in Orissa Service Code, Rule 33, made within one year of the date of Payment-

(1) the Government servant is not in receipt of pay exceeding Rs. 12,000 a year or, in case of others, the over-drawl has not the effect of raising the Government servant's pay beyond Rs.12,000 in any year; and

(2) the over-drawl has not been occasioned by delay in notifying a promotion or reversion

(b) All sanctions to forego recovery under the foregoing rule should be communicated to the Accountant- General, Orissa. It is open to the Accountant-General to require that the action taken in any case should be reported to the Finance Department for order.

(It is open to the Accountant-General to require that the action taken in any case should be reported to the Finance Department for orders).

SECTION III- COMMUNICATION OF SANCTIONS

45. All financial sanctions and orders issued by a competent authority shall be communicated to the Accountant- General in accordance with the procedure as indicated below:

(i) All financial sanctions and orders issued by a subordinate authority within its own financial powers should be communicated by that authority directly to the Accountant-General.

(ii) All financial sanctions issued by a Department of State Government which relate to a matter concerning the Department and on the basis of which payment is to be authorized by the Accountant-General should be addressed to him. In other case, i.e., where no payment is to be authorized but the sanction is required by the Accountant-General to fulfill his post-audit responsibilities (e.g. sanction for the grant of advances to non-Gazetted Government servants: sanction for the creation of non-Gazetted posts: sanctions for the write off of servants: losses; etc.), the sanction should be accorded either in the form of an order which need not be addressed to any authority or in the form of a letter addressed to the Head of Department concerned, and in either case a copy of such sanction should be endorsed to the Accountant-General. A similar procedure should be followed in the case of sanctions issued by the Heads of Departments in respect of their own and subordinate establishments.

(iii) Financial sanctions to the write off of irrecoverable balances of sales tax, royalty and other revenue demands etc. should be communicated to the Accountant-General by including such balances in the statement required to be submitted under rule 36.

(iv) All financial sanctions and orders issued by a Department of the State Government with the concurrence of the Finance Department should be communicated to the Accountant-General by the Department direct indicating in such sanctions, the number and date of the U.O.R. or the letter of the Finance Department, conveying their concurrence. One extra copy of such sanction should be sent to the Accountant-General. This extra copy will not be signed in ink by the Officer of the Department issuing the sanction and will be marked prominently 'Duplicate Not for payment'. It will be sent to the Accountant-General by designation and enclosed in the same cover along with the signed copy of the sanction meant for payment by the Audit Officer. The procedure will apply, mutatis mutandis, in respect of sanctions of the staff of the Finance Department issued with the concurrence of the Home Department of General Administration Department as the case may be. Such an extra copy is to be sent only in the case of sanction issued with the concurrence of the Finance Department (or the Home Department, General Administration Department, as the case may be) and not in the case of a sanction issued by a Department of Government or a subordinate authority within its own financial powers.

(v) Where a Department refers a proposal to the Finance Department for concurrence, the proposal should be sent along with a draft sanction order duplicate proposed to be issued with the concurrence of the Finance Department. After concurrence in the proposal and draft sanction order, the Finance Department will retain a copy of the draft sanction order for scrutiny with the final sanction order issued order by the Department.

(vi) All financial sanctions and orders in respect of establishment of the Finance Department issued with the concurrence of the Home Department or General Administration Department should be communicated to the Accountant-and the fact that such sanctions or orders are issued with the concurrence of the Home Department or General Administration Department should be mentioned therein.

(vii) All orders conveying sanctions to expenditure of a definite amount or up to a specific limit, should express the amount of expenditure sanctioned both in words and figures.

(viii) All financial sanctions and orders including those intended for audit shall be signed in ink or ball pen.

(F.D.O.M. No. Codes-75/79-9609/F., dated the 28th February 1980)

(ix) If a Financial Sanction or order is issued with the concurrence of the Accountant General, the fact should be mentioned therein.

(x) Sanctions accorded by a Head of Department may be communicated to Audit by an authorized Gazetted Officer of his office duly signed by him for the Head of Department or conveyed in the name of the Head of Department.

(xi) All financial sanctions and orders for provisional payment should be communicated to the Accountant-General by an authority, which is competent to finally sanction the payment. The period for which payment should be passed provisionally should be indicated.

(xii) A copy attested in each page of sanction containing formal agreements, contracts, schedules of rates and charges, itemized specifications, etc. Should be supplied to the Accountant-General whenever he demands it.

(xiii) Copies of all sanctions issued by the Departments of State Government with the concurrence of Finance Department should be sent to the Finance Department for scrutiny and record.

(F.D.O.M. No.27213/F-Codes-19/74, dated the 17th July 1974)

46. All orders conveying sanction to the grant of additions to pay, such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable to the Accountant-General to see that it is correctly classified as special pay or compensatory allowance as the case my be. In cases in which an official record in an open letter is considered undesirable, the reasons for the grant of such additions to pay should be communicated confidentially to the Accountant-General. A similar procedure should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded.

47. Sanctions accorded by Government to grants of land and alienations land revenue, other than those in which assignments of land revenue are treated as cash payment, should be communicated to the Accountant-General in a consolidated monthly return giving the necessary details for enabling the Audit Officer to audit the sanctions accorded.

48. When proposals for a new scheme or a new service not contemplated in the budget are placed at a meeting of the Council of Ministers, details should be furnished showing the purpose of the scheme and the exact nature of the conditions on which it is proposed to be made. To enable the Accountant-General to compare the details and conditions with those enumerated by the sanctioning authority in its subsequent orders of sanction, the Accountant-General should be supplied, when the sanction is conveyed to him under rule 45 with relevant extracts from the proceedings of the meeting of the Council of Ministers.

SECTION IV- INDICATION OF THE SOURCE OF APPROPRIATIONS IN THE

SANCTION TO EXPENDITURE

49. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has, or has not, been made in the budget estimates of the year, and , if it has not been made, whether the funds can be found by valid reappropriation.

50. Authorities which sanction new expenditure after funds have been communicated should be careful to indicate the source of appropriation.

Where it is desired to sanction expenditure before funds have been communicated, as may be necessary in order to avoid delay in starting work at the beginning of a new financial year or to prevent duplication of orders, the authority which does so should be careful to add the words "subject to funds being communicated in the budget of the year".

NOTE- Vague expressions such as "Subject to budget provision" should be carefully avoided in conveying sanctions to expenditure.

SECTION V- DATE OF EFFECT OF SANCTION

51. Unless otherwise specially provided in the orders or rules themselves the executive orders of Government should take effect from the date of issue of the letter or telegram in which sanction is conveyed, and statutory rules from the date on which they were passed. Similarly sanctions or subordinate authorities will have effect from the date of the orders conveying them.

The general principal in all such cases should be-

Sanction to any given expenditure become operative as soon as funds have been appropriate to meet the expenditure, and does not become operative until funds have been so appropriated.

Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation for each year of the specified term subject to appropriation in such year.

NOTE- Orders sanctioning the creation of temporary posts should in addition to the sanctioned duration of the post, invariably specify the date from which it is to run, whether it be the date of entertainment or otherwise.

SANCTION VI- RETROSPECTIVE SANCTION

52. All authorities which are competent to sanction revision of pay or the grant of concessions to Government servants should bear in mind that retrospective effect should not be given to financial sanctions, except in exceptional circumstances, without the special approval of Government.

NOTE- If retrospective effect to financial sanctions evolving revision of pay, allowances, etc., is allowed, the sanctioning authority should ensure that requisite appropriations exist or steps have been taken to provide additional appropriations to cover the expenditure.

SECTION VII – LAPSE OF SANCTION

53. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed with necessary provision in the budget estimates.

NOTE 1- The period of one year under this rule is to be reckoned from the date of issue of the sanction. A sanction is to be considered to have been acted on if payment in whole or in part is made in pursuance of the sanction within 12 months from the date of its issue. The cases in which part payment is made within the stipulated period, the subsequent payment of the balance may, subject to the existence of budget provision, be made without a fresh expenditure sanction. The bill for the subsequent payment, besides containing a reference to the expenditure sanction, should also contain a reference to the number and date of the voucher under which the first payment was made.

NOTE 2- A sanction in which there is specific provision that the expenditure is to be made from the budget provision of a specified financial year, such sanction lapses on the expiry of the specified financial year.

NOTE 3- This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular set of Government servants nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by competent authority.

NOTE 4- This rule does not apply to case of sanction of advances from General or Contributory Provident Fund Accounts, in such cases, the sanction of advance shall remain operative or a period of three months with effect from the date of issue of the order of sanction. Beyond this it shall be deemed to have lapsed unless specifically renewed by issue of fresh orders of Government.

(Finance Department Memo.No.F.-63/61-31106 (101)-F., dated the 7th September 1961)

NOTE 5- In cases of purchase of Stores, a sanction shall be deemed to have been acted upon if quotations of tenders have been accepted (in the case of local or direct purchase of stores) or the indent has been placed (in the case of Central Purchase) on the Central Purchasing Organization with the prescribed period of one year of the date of the issue of that sanction even if the payment in whole or in part has not been made during the said period.

(Finance Department Memo. No.Codes – 49/61-41101 (119)-F., dated the 1st December 1961)

SECTION VIII- SPECIAL RULES FOR WORKS EXPENDITURE

54. The sanction to an estimate for a public work will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specified provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the sanction to the estimate.

CHAPTER 5
BUDGET
RESPONSIBILITY FOR THE PREPARATION OF BUDGET ESTIMATES

55. The responsibility for the preparation of the statement of estimated revenue and expenditure under Article 202 of the Constitution of India which is laid before the legislature in each year, as well as any supplementary estimates or demands for extra grants, lies with the Finance Department. The date on which such estimates are based is obtained by that Department from the Departments concerned, which are responsible for the correctness of the data. The Accountant- General is, however, responsible for rendering such assistance in the preparation, check and the consolidation of Budget Estimates and Demands for Grants as may be settled by the Finance Department in consultation with him and shall supply such information in connection with the budget estimates as he is in a position to furnish.

The Heads of Departments and other subordinate authorities are responsible for the submission of correct detailed estimates punctually on the dates fixed by the Finance Department.

56. Detailed rules regulating the preparation of budget estimates are embodied in the Orissa Budget Manual separately published.

CHAPTER 6

ESTBLISHMENT

SECTION I-ALTERATIONS OF ESTABLISHMENT

57. No permanent post under Government can be created without the sanction of Government and due provision for funds. In respect of temporary posts certain as embodied in the Orissa Book of Financial Delegations are delegated to departments of Government, Heads of Departments and subordinate officers within specified limits.

All proposals for additions to establishment whether permanent or temporary, or for any increase in the emoluments of existing posts, should be scrutinized with the greatest care by giving the fullest justification by Heads of Departments and other authorities concerned. In submitting such proposals the instructions contained in the following rules should be carefully observed.

58. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposal and the conditions which have given rise to them, together with the proposition statement, if necessary under rule 60, should be submitted to the competent authority. In this letter should be set out inter alias-

(i) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;

(ii) detailed of the pay of the post or posts and the number of posts which it is proposed to add or modify; and

(iii) as accurate an estimate as possible of the extra cost involved.

NOTE1- In determining the extra cost, allowance, whether fixed or variable, should be included.

NOTE 2- The authorities submitting the proposals should take into account any claim to pensions that may arise in consequence of their proposals with reference to Article 429 of the Civil Service Regulations and certify to their having done so in their proposals.

NOTE 3- It should also be specified whether there is any effect on any other branch of the Department in implementing the proposal.

59. If the expenditure is proposed to be incurred in the current year, the proposals should show clearly whether it can be met within the grant or appropriation of the year. If the expenditure can be met by reappropriation, a reappropriation statement in Schedule LIII- Form No. 212 (B.M. Form No.1) as prescribed in Para. 113 of the Orissa Budget Manual should be submitted with the proposals.

60. Whenever any large scale or complicated proposals are made for the revision of existing or the creation of new establishments, the letter explaining the proposals should be accompanied by a proposition statement in duplicate in form O.G.F.R.I and submitted through the Accountant-General who will verify the correctness of the statement.

61. The details to be shown in proposition statements should be determined by the following principles:-

(i) The proposition statement should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving labour will result from the adoption of this procedure.

(iii) Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, and not the actual or the commencing cost, must be given. The average monthly cost

for the purpose of this rule should be calculated in accordance with formula 1 to 4 in Group a below. Formula 1 to 4 in Group B which has been prescribed by the Government of India should be adopted only for the calculation of average costs in cases in which estimates of average costs are required to be submitted to the Government of India.

FORMULA FOR CALCULATING AVERAGE COST OF TIME SCALES OF PAY

GROUP A

***Formula* (1)**

When the increment is annual and the period of rise is five years-

The average monthly cost will be taken in the case of ministerial posts at the minimum plus three-fourths and in the case of other than ministerial posts at the minimum plus two-third of the difference between the minimum and the maximum.

Formula (2)

When the increment is annual or biennial or longer and the period or rise is above five years-

(a) In the case of ministerial posts-

$$\text{Value} = \text{Minimum} + \left(\frac{3}{4} - \frac{x}{60}\right) \text{ of the difference between the maximum and the minimum.}$$

(b) In the case of other than ministerial posts-

$$\text{Value} = \text{Minimum} + \left(\frac{2}{3} - \frac{x}{90}\right) \text{of the difference between the maximum and the minimum.}$$

Where X represents the excess in the period of rise in years over five years when the increments are annual or over four years when the increments are biennial or longer.

Formula (3)

When the period is less than five years-

(a) In the case of ministerial posts-

$$\text{Value} = \text{Minimum} + \left(\frac{3}{4} - \frac{x}{20}\right) \text{ of the difference between the maximum and the minimum.}$$

(b) In the case of other than ministerial posts-

$$\text{Value} = \text{Minimum} + \left(\frac{2}{3} - \frac{x}{15}\right) \text{ of the difference between the maximum and the minimum.}$$

Where X represents the difference between 5 and the number of years required to reach the maximum.

Formula (4)

When the increments are other than annual, or biennial, e.g., half-yearly-

The value shall be taken at the average of 12 years in the case of ministerial posts and of 9 years in the case of non-ministerial posts as illustrated below-

Ministerial post- Rs.300 – 10 - 400 where increment is every half-year-

Value=(Rs.300+310+320+330+340+350+360+370+380+390+400+400+400+400+400+400+400+400+400+400+4

00+400+400) 24= 9050/24=377 $\frac{1}{12}$

NOTE-If, in these cases, the maximum cannot be reached before the expiry of t he 12th year in the case of ministerial posts and before the expiry of the ninth year in the case of non-ministerial posts. The average value shall be taken at the mean between the maximum ad the minimum.

GROUP B

Formula (1)

$$\text{Average pay} = \frac{A+B}{2} + \frac{B-A}{2}\left[1 - \left(\frac{R}{R+1}\right)\left(.014 + \frac{1\text{-}OIR}{F-E}\right)\right]$$

Formula (2)

$$\text{Average pay} = \frac{A+B}{2} + \frac{B-A}{2}\left[1 - \left(\frac{R}{R+1}\right)\left(.021 + \frac{1\text{-}.015R}{F-E}\right)\right]$$

In the formulae (1) and (2)

A= Minimum pay,
B=Maximum pay,
R=period of rise
E=Average age at entry in the grade, and
F= Average age at retirement on superannuation pension. This may be taken to be 55 in almost every case unless there are special reasons to take it either at a lower or higher figure.

Formula (3)

$$\text{Average pay} = \frac{A+C}{2} + \frac{C-A}{2}\left[1 - \left(\frac{S}{S+1}\right)\left(.006 + \frac{1\text{-}.004S}{G-E}\right)\right]$$

In formula (3),
A= Minimum pay,
C= Pay just before promotion to the second grade,
S= Period of rise from A to C,
E= Average age at entry in the first grade, and
G= Average age at the time of promotion to the second grade.

Formula (4)

Average pay = ½(A +W_1 B_1 + W_2 B_2+X_1 C_1+X_2 C_2)

Where A= the initial pay of the scale.

B_1, B_2, = the maximum pay of the different sections of the scale as the ordinary scale, the scale for passed clerks.

W_1, W_2, = the proportion of the establishment which would normally each the maximum of B_1, B_2, respectively.

C_1, $C_{,.}$ = the pay at the different efficacy bars, and

X_1, X_2, = the proportion of the establishment which would normally be detained at C_1, C_2, Respectively.

NOTE- Formula (1) is to be used in the case of gazetted appointments while formula (2) in the case of non-gazetted posts. In cases, where one grade is the channel or promotion to another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade, formula(3) may be adopted to find the average cost of appointment in the first grade. The use of formula (4) should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages.

SECTION II-VARIATION IN SANCTIONED PAY OF A POST

62. The head of an office is not at liberty to read just the pay of Government servants by giving one Government servant more and another less than the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the rules governing the service to which the Government servant belongs. But, in the case of non-gazetted establishments divided into separate units or cadres carrying different scales of pay, there is no objection to excess appointments being made in a lower unit or cadre against an equal or greater number of vacancies left unfilled in the higher. In the case of gazetted establishments similar procedure may also be adopted in the exigencies of public service, provided that such adjustment shall not be made for a period exceeding six months. If the higher post has to remain vacant even after six months, it should be formally down-graded by the authority competent to create the higher post since the need for the post is not established.

(F.D.O.M.No. Codes 30-87-53611/F., dated the 30th October 1987)

SECTION III- TRANSFER OF OFFICE

63. Every transfer of a gazetted or non-gazetted officer shall be reported to the Heads of Offices, from whose establishment he is relieved and to which he has been transferred. The report shall be made in Form O.G.F.R. 2 and signed both by the relieved and the relieving officers. Reports in respect of officers transferred from one department in the secretariat to another or from the office of Head of Department to another shall likewise be sent to the Secretary of the Department or the Head of the Department, as the case may be. Where the authorities, as aforesaid, are not appointing authorities, a copy of the report shall be sent to the appointing authority.

(F.D.O.M. No. Codes -5/80-29593, dated the 5th August 1981)

64. In cases in which the transfer of charge involves assumption of responsibility for cash, stores, etc., the following instructions should be observed:-

(i) The cash book or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received by them respectively.

(ii) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the State of the account records.

(iii) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the Department present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest Departmental superior, and obtain orders as to the cash in hand, if any.

NOTE- The special procedure to be followed when there is a change in the incumbency of independent charge of treasury is laid down in the subsidiary rule 7 of the Orissa Treasury Code.

65. Every person on entering Government service shall declare his/ her date of birth which shall not differ from any such declaration expressed or implied for any public purpose before entering service. The date of birth shall be supported by documentary evidence such as Matriculation Certificate, Municipal Birth Certificate and entered in his/her service record. No alteration of the date of birth of Government servant shall be made except in case of clerical error without prior approval of the State Government. An application for effecting a change in the date of birth shall be summarily rejected if-

(a) filled after five years of entry into Government service, or

(b) the change would so lower the applicants age that he/ she would have been ineligible to appear in any of the academic or recruitment examinations in which he/she had appeared or for consideration for appointment to any service or post under the Government.

(F.D.O.M. No. Pen-65/92-42151/F., dated the 28th September 1992)

66. (1) If a Government servant is unable to state his exact date of birth but can state the year, or year and month of birth, the 1st July or the 16th of the month respectively , may be treated as the date of his birth.

(2) If he is only able to state his approximate age, his date of birth may be assumed to be the corresponding date after deducting the number of years representing his age from his date of appointment.

(3) When a person who first entered Military employ is subsequently employed in a civil Department, under the State Government, the date of birth for the purpose of the civil employment should be the date stated by him at the time of attestation, or if at the time of attestation he stated only his age, the date of birth should be deduced with reference to that age according to the method indicated in sub-para. (2) above.

NOTE- Cases in which the date of birth has been deduced from the age at appointment or attestation by any other method, need not be reopened.

SECTION V- LEAVE APPLICATION

67. Subject to any special rules or orders issued by the competent authority, all applications for leave should be submitted to the sanctioning authority concerned in Form O.G.F.R.3.

SECTION VI- ANNUAL RETURNS OF NON-GAZETTED ESTABLISHMENT

68. Deleted.

(F.D.O.M. No Codes – 174/68-12049-F., dated the 1st April 1968)

SECTION VII- SERVICE BOOKS

69. Detailed rules regarding maintenance of service books are contained in Appendix II, rule 11 to the Orissa Service Code, Vol.1.

70. (1) In July every year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature:-

"Service verified up to (date) from (the record from which the verification is made)"

NOTE- The verification of service referred to above should be in respect of all services qualifying for pension whether permanent, provisional, temporary, or officiating.

(2) The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office record, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-Gazetted Government servant is transferred from one office to another, the head of the office under whom he was originally employed should record in the service book under his signature the result of the verification of service, with reference to pay bill and acquaintance rolls, in respect of the whole period during which the Government servant was employed under him, before forwarding the service book to the office where the services are transferred.

(3) When non-Gazetted government servants are officiating in gazetted posts, their service books should be kept by the head of the office to which each such Government servant permanently belongs, but when they are confirmed in such posts, their service books should be forwarded to the Accountant-General's office for record.

SERVICE ROLLS

71. Service rolls for Government servants, when they are maintained under rule 11 of Appendix II to the Orissa Service Code, should be taken up every year for verification of service and record of necessary certificate in the manner laid down in rule 70.

SECTION VIII-ARREAR CLAIMS

72. (i) Save as provided in Subsidiary Rule 97 of the Orissa Treasury Code, Vol. l. arrear claims up to Rs. 500 for 3 years and above Rs.500 up to one year shall be sanctioned by the Drawing and Disbursing Officer.

(F.D.O.M. No.Codes-71/92-39033/F., dated the 8th September 1992)

(ii) Arrear claims exceeding Rs.500 of more than one year and less than three years old and arrear claims of more than three years old and less than six years old will be sanctioned by Heads of Department on the basis of their records.

(F.D.O.M. No. Codes-16/95-19914/F., dated the 12th May 1995)

NOTE- For the purpose of this Rule, the date on which the claim is presented at the Treasury or any other office of disbursement shall be considered to be the date of which it is preferred.

(F.D.O.M. No. Codes-71/92-39033/F., dated the 8th September 1992)

73. Arrear claims above 6 years old are ordinarily not to be entertained. In exceptional cases where, however, such delay is not due to the fault of the Government employee the Drawing and Disbursing Officer will furnish a certificate that he is satisfied that the amount has not been drawn previously. He should also furnish an undertaking that in case of over or double payment detected later the same will be recovered. The proposal should be sent along with detailed justification to the Administrative Department for sanction.

NOTE- Department of Government shall exercise full powers to sanction arrear claims subject to the restrictions laid down in Rules 74 and 75.

(F.D.O.M. No. Codes-71/92-39033/F., dated the 8th September 1992)

74. Claims against Government which are barred by time under the provisions contained in section 3 read with the First Schedule of the Indian Limitation Act of 1963 or under any other provisions of law relating to limitations should ordinarily be refused and no claim on account of such a time-barred item should be paid without the sanction of Government. The onus is upon the claimant to establish a claim to special treatment for a time-barred item and it is the duty of the authority against which such a claim is made to refuse the claim until a case for other treatment is made out. All petty time-barred claims are to be rejected forthwith and only important claims of this nature considered.

(F.D.O.M. NO. Codes-71/92-39033/F., dated the 8th September 1992)

75. All petty claims of a Government servant more than three years old other than those that affect his pension, and all such claims for whose delayed submission and adequate explanation is not forth coming, should be rejected forthwith. In considering old claims recommended for sanction, the authority concerned will also take into account the fact that it is normally not possible owning to the limited period of preservation of records to audit claims more than six years old.

76. The authority competent to authorize the investigation of a belated claim should be told why the claim was not submitted when it became due.

In respect of pay and allowances drawn on establishment bills by the Heads of Offices, the responsibility for making claims rests on them and they should invariably see that all claims and presented within six months of their falling due.

The time limits prescribed in these instructions should be calculated from the date on which the charge becomes payable. In the case of sanction accorded with retrospective effect, the charge does not become payable before it is sanctioned; the time limits should, therefore, be calculated from the date of sanction and not from the date from which the sanction takes effect.

(F.D.O.M. No. Codes-71/92-39033/F., dated the 8th September 1992)

CHAPTER 7

CONTINGENCIES

SECTION I –INTRODUCTORY

77. The rules in this Chapter are supplementary to the general rules of procedure prescribed in Section V of Chapter IV of Part II of the Orissa Treasury Code and have to be applied, where necessary, in conjuction with them.

Special rules applicable to particular Departments are contained in the Manuals, Codes, etc., of the Departments concerned.

78. The different classes into which contingent charges incurred on the public service are divided, and the conditions governing them are laid down in Section V of Chapter IV of Part II of the Orissa Treasury Code. The classification to be adopted in each Department or office is regulated by general or special orders of Government.

NOTE- Contingent charges are to be recorded and treated in the accounts and charges of the month in which they are actually disbursed from treasury.

79. Subject to any general or specific rules or orders, such as those contained in Appendix 5 restricting their general financial powers to sanction expenditure, Departments of Government are authorized to exercise full powers in respect of contingent charges of offices, directly subordinate to them.

SECTION II-POWERS OF SUBORDINATE AUTHORITIES

TO SANCTION CONTINGENT CHARGES

80. (1) The financial powers of subordinate authorities to sanction contingent expenditure are regulated by the Provisions of the Delegation of Financial Powers Rules, 1978.

(2) The Head of an Office exercising financial powers under the Delegation of Financial Power Rules, 1978, may authorize a Gazetted Officer of his office to exercise such of the said powers, to such extent and in such manner as he may, by general or special order, specify.

(F.D.O.M. No. Codes-31/80-23897-F., dated the 29th April 1980)

81. In the case of non-recurring contingencies, the competent authority may, where this course is more convenient , accord sanction by signing or countersigning the bill or voucher whether before or after the money is drawn instead of by a separate sanction.

SECTION III- PERMANENT ADVANCES

82. Heads of Department may sanction the grant of permanent advances for offices subordinate to them calculated in accordance with the provisions under this Rules subject to a limit of Rs.1, 000 for each subordinate office. Permanent Advance exceeding Rs. 1,000 but not exceeding Rs.10, 000 for any office subordinate to a Head of Department and permanent advances for offices of Heads of Departments or Departments of Government not exceeding Rs. 10,000 may be sanctioned by the concerned Administrative Department of Government. In other cases, such advances may be sanctioned by the Administrative Department of Government in consultation with Finance Department. While sanctioning the quantum of the advance, the sanctioning authority shall observe the following conditions:-

(i)(a) The advance should be based on the average monthly contingent expenditure of the office for the preceding twelve months. The applications for permanent advance by an office/organization should be accompanied by a statement for the preceding twelve months, showing the amounts of contingent bills based with classified details of items of expenditure for each month. In case of a new office/organization, the amount of advance may be fixed keeping in view the advances sanctioned to similar office/organization, subject to review after six months to ensure justification for the amount of advance.

(b) As these advances involve permanent retention of money outside the Treasury, the amount of such advance must not be large then what is absolutely necessary.

(ii) The advance is primarily intended for meeting emergent contingent expenditure, but advances to Government servants who are entitled to draw advance Traveling Allowance for money on tour may be paid from the permanent advance where it is not possible to draw advance Traveling Allowance from the Treasury.

(iii) The advances on account of emergent contingent expenditure should be recouped at least twice a month, but the advance on account of Traveling Allowance should be recovered from the Government servant immediately on encashment of his T.A. Bill.

(iv) The accountability of the amount shall be the responsibility of the holder of the Permanent Advance.

(v) In the case of transfer of charges and yearly on the 15th April, each officer in whose favour the permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for by himself on the 31st March preceding to the authority which sanctioned the permanent advance, viz., Department of Government or Heads of Department as the case may be and the said authority will maintain suitable record to watch receipt of such acknowledgements.

(F.D.O.M. No. Codes-24/77-59595-F., dated the 23rd November 1977)

(vi) The Departments of Government and Head of Department shall furnish to the Finance Department by the 30th April each year in form O.G.F.R.-36, a statement of permanent advance retained by their Drawing & Disbursing Officers as on the 31st March of the preceding financial year".

(F.D.O.M. No. Codes-40/88-47397-F., dated the 26th December 1988)

See Rule 262, Chapter 14

SECTION IV- CONTROL OF EXPENDITURE

83. No charge which binds Government beyond a single payment may be incurred without the sanction of the State Government after consideration in the Finance Department.

NOTE- Government servants entitled to draw contingent bills may incur recurring contingent charges up to Rs. 25 a month and for a period not exceeding six months, subject only to the existence of the necessary budget proviso and to any restrictions imposed by the State Government.

84. For purposes of control and audit, Government will issue orders specifying the nature or object of contingent charges of particular disbursing officers which should be classed as countersigned contingent charges to be drawn and accounted for in accordance with the procedure prescribed, in Subsidiary Rules 260 *et seq* of the Orissa Treasury Code, Vol.1.

Expenditure incurred by a Disbursing Officer on objects classed as countersigned contingencies must come under the direct supervision and scrutiny of the head of the Department or the Controlling Officer who will sign the detailed bills relating to them. Monthly detailed bills in respect of countersigned contingent charges incurred by each officer should be submitted to the controlling authority concerned for detailed scrutiny and transmission after countersignature to the Accountant-General. Full details of such charges need not be entered in the abstract bills presented for payment at the treasury. A competent authority may in respect of specified items of countersigned contingent charges require the detailed contingent bills to be sent to the Controlling authority for scrutiny and countersignature before it is presented for payment at the treasury.

NOTE- The provisions of this para do not apply to contingent charges of heads of Departments and other controlling authorities, which will be drawn and accounted for in accordance with the procedure laid down in the following para.

85. No detailed bills need be submitted to a higher authority for contingent charges which are not classed as countersigned contingencies; each bill presented at a treasury should, therefore, contain full details of the expenditure, supported by necessary sub-vouchers for individual payments included in the bill.

86. The duties and responsibilities of disbursing and controlling officers with regard to contingent expenditure incurred on the public service are defined in Subsidiary Rules, 247 and 248 of the Orissa Treasury Code, Vol.1. The Head of each Department should issue such subsidiary instructions as may be necessary for the guidance of controlling and disbursing officers subordinate to him.

87. Chapter 16 of these rules contains detailed instructions as to the general procedure for the control of expenditure against appropriation. The following special instructions are laid down for the control of contingent expenditure:-

(i) Where the appropriation for contingent charges covers expenditure on a number of distinct and individually important objects or class of expenditure, such appropriation should be distributed by the controlling authority among important items comprised in it if some of the items are not important, those items taken as a whole may be treated as a single important item for these purpose. The expenditure on each important item should be watched and controlled separately against the allotment for it, especially when the charges are of a fluctuating nature. The contingent register prescribed in subsidiary Rule 250 of the Orissa Treasury Code should be so designed that this can be done conveniently.

(ii) For countersigned contingencies the monthly detailed bills provide all the information required by the controlling authority for checking the expenditure against the appropriation. If in any month, the expenditure exceeds the monthly proportion of the appropriation for the year, the disbursing officer should send a report to the controlling authority along with the detailed bill, furnishing special reasons for incurring the excess expenditure.

(iii) For non-countersigned contingencies, the controlling authority should get periodical statements from each disbursing officer (monthly or at least quarterly) of the progressive expenditure compared with the allotment under each item for which there is a specific appropriation or allotment. If the expenditure is progressing too rapidly, he should instruct the disbursing officer to curtail it to the necessary extent. He should also, during his local inspections, scrutinize the contingent registers of the offices under his control and satisfy himself generally that the charges are necessary and not excessive, the rates correct, the sanction obtained adequate, etc.

SECTION V- SPECIAL RULES RELATING TO PARTICULAR KINDS OF CONTINGENCIES

CONTRACT CONTINGENCIES

88. When under any special order of competent authority a lump sum is placed annually at the disposal of a disbursing officer for expenditure on specified items of contingencies without further restrictions, the officer incurring expenditure against the lump sum allotment should be held entirely responsible for the regularity of such expenditure, and for any expenditure in excess of such allotment until the excess is sanctioned by competent authority.

NOTE1- Disbursing Officers are expected to make earnest endeavors not to exceed the sanctioned allotments. The Accountant-General will bring to the notice of the Controlling Officers whenever the expenditure progresses rapidly and there is likelihood of an excess over the sanctioned grant. As soon as an excess is anticipated steps should be at once be taken to scrutinize the individual items and the rate of expenditure should be reduced where possible. An application for an extra grant should be made only as a last resort when all attempts to avoid an excess have failed when reappropriation is needed for an extra grant the application should be accompanied by a suggestion for reappropriation with the budget grant of the officer concerned.

NOTE 2- For any excess expenditure the disbursing officer is personally responsible. Ordinarily the contracts are made for a term of 5 years. During the period of each contract the savings effected in any year are regranted and added to and the excesses

deducted from the next year's grants. The necessary additions and deductions should not however be made until receipt of the Government orders on the report of the Accountant-General on those savings and excesses, a copy of which report is also sent to the contracting officer concerned. The savings and the excesses in the last year of the contract lapse to Government and are not carried forward to the next year.

Saving in additional grants sanctioned for special purposes are not re-granted.

CONTINGENCIES REGULATED BY SCALES

89. Contingencies regulated by scales include such charges as liveries to fourth grade Government servants, rewards for destruction of wild animals, batta to witnesses and the like. The State Government may lay down conditions precedent to the application of the scale and may make it clear whether the bills must be countersigned before or after payment and what certificates, if any, should support the bills. It should be the duty of the controlling officers to see that the charges incurred are in accordance with the prescribed scales and the conditions which govern them.

SECTION IV- EXPENDITURE FOR OTHER OFFICERS

90. The conditions under which a Department of Government may make charges for services rendered or articles supplied by it and the procedure to be observed in dealing with such charges are laid down in the Comptroller and Auditor- General's Account Code, Volume 1 and in Subsidiary Rule 269 of the Orissa Treasury Code. When a Government officer makes purchases or incurs expenditure through an officer in another district and the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs.50, payment may be made by Government Drafts, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the Department to which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his Department in the district indented on e.g., a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge if it is less than Rs.50 as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction should always rest with the originating officer.

NOTE1- This rule is not applicable when purchases are effected in the capital town of the State, the cost may then be sent by Government Drafts if it is not less than Rs.25, and by Postal Money-order if it is less than Rs.25.

NOTE 2- This rule does not also apply to expenditure chargeable to local funds, or to Government servants in another State, which should always be recovered in the absence of mutual agreement between the Governments concerned.

SECTION VII- ARREAR CLAIMS OF STAFF PAID FROM CONTINGENCIES

91. (a) Contingent bills containing arrear pay of staff paid from contingencies requiring pre-audit before payment under Subsidiary Rule 97 of the Orissa Treasury Code, Vol. 1 should be sent to the Accountant-general for pre-audit by the drawing officer together with (1) an explanation in regard to the delay in the submission of the claim and (2) a certificate to the effect that the claim has not been drawn and paid previously.

(b) Such arrear bills do not require the sanction of the competent authority for investigation of arrear claims when it is over one year old and may be sent direct to the Accountant- General for pre-audit.

CHAPTER 8-STORES

SECTION 1-INTRODUCTORY

92. This chapter contains the general rules applicable to all Departments, regarding stores required for use in the public service. They shall be applied in conjuction with the special rules, if any, applicable to particular Departments, e.g., Works and Forest Department, etc.

NOTE- The term "Stores" used in this chapter applies generally to all articles and materials purchased or otherwise acquired for the use of Government, including not only expendable and assumable articles in use or accumulated for specified purposes, but also articles of dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, etc.

93. The Works Department and certain other Departments of Government viz., Jails, Agriculture, etc., obtain large amounts of stores for consumption, manufacture or otherwise. The Departmental officers entrusted with the care use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

94. Expenditure on stores incurred in the civil Departments is included under contingent expenditure (except where it is treated otherwise, e.g., stores relating to works), and subject to what is provided in the following rules, governed generally by the rules which apply to such expenditure.

SECTION II- PURCHASE AND ACQUISITION OF STORES

95. (1) Subject to any special rule or order, applicable to any Department and subject also to the powers delegated under the Delegation of Financial Powers Rules, 1978, and authority competent to sanction contingent expenditure may sanction purchase of stores in accordance with the rules hereinafter following.

(2) Unless provided otherwise in any Departmental regulation or order of Government, the sanction of a competent authority for execution of any work carries with it sanction for purchase of stores required for the work

(F.D.O.M. No. Codes- 31/80-23897-F., dated the 29th April 1980)

RULES AND INSTRUCTIONS GOVERNING THE PURCHASE OF STORES

96. All purchases of stores for use in the public service should be regulated in strict conformity with the Store Rules given in Appendix 6.

97. Purchases must be made in the most economical manner in accordance with the definite requirements of the public service. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely unprofitable to Government.

Where sales c, consumption or limits of stores have been laid down by competent authority, the officer ordering a supply certify on the purchase order that the prescribed scales or limits are not exceeded.

98. Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

99. (1) All indents placed on the Director-General of Supplies and Disposals, New Delhi (whether by formal indent letter or telegram) should state clearly and accurately the grant number and the head of account to which the cost of the stores is debitable, the amount of appropriation provided and an estimate of cost of each item.

The indents should be prepared in such form and in accordance with such general or special instructions as may be issued by the Director-General of Supplies and Disposals, New Delhi, in the behalf.

(2) Indents should not be sent out so late in the financial year that they cannot possibly be complied with and paid for within that year. If the Director-General receives any indents which he cannot possibly comply with before the end of the financial year, he will carry it over to the following financial year under intimation to Government.

(3) If it is essential to place an indent on the Director-General of Supplies and Disposals, New Delhi, before the sanctioned appropriation has been communicated to the authority concerned, the consent of the Finance Department should be obtained if the estimated amount exceed £ 200 or such other limit as may be prescribed by Government in this behalf. In such cases the words "The Finance Department has agreed to indent being executed' should be written on the indent.

(4) The purchasing officer should distinguish very carefully between stores to be bought through the agency of the Director-General, India Store Department, London and the India Supply Mission, Washington, by indent on the Director-General of Supplies and Disposals, New Delhi and stores merely to be delivered to them for despatch and shipment.

RECEIPT OF STORES

100. All stores received should be examined, counted, measured, or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government Officer who should see that the stores are of requisite quality and quantities thereof are correct and record a certificate to that effect on the back of the respective invoice in duplicate or triplicate as the case may be. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

ISSUE OF STORES

101. When materials are issued from stock for Departmental use, manufacture, sale, etc., the officer-in-charge of the stores should see that an indent in the prescribed from has been made by a properly authorized person, examine it carefully with reference to the orders, rules or instructions for the issue of stores and sign it, after making suitable alternations under his dated initials in the description and quantity of material, if he is unable to comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply actually made. The indent should be returned at once to the requisitioning officer for signature. When the materials are issued; a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from a duly authorized agent.

In case of stores issued to a contractor, the cost of which is recoverable from him, the acknowledgment should give full particulars of the materials issued, including the recovery rates and the total value chargeable to the contractor.

TRANSFER OF CHARGE OF STORES

102. In cases of transfers, the officer-in-charge of stores should see that the stores in his custody are made over correctly to his successor and a proper receipt taken from him.

Every Departmental officers is bound to take over charge of Departmental stores which, from the death or departure of the person lately incharge or from any other cause, may be left at or hear his station without adequate protection. For detailed instruction see rule 64.

SECTION III- CUSTODY AND ACCOUNTS OF STORES

GENERAL

103. The head of an office or any other officer entrusted with stores of any kind should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from loss, damage or deterioration. Suitable accommodation should be provided more particularly for valuable and combustible stores. He should maintain suitable accounts, inventories and prepare correct returns is respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at anytime to check the actual balances with the book balances and the payment to suppliers, etc.

104. The form of stock accounts mentioned in the preceding rule should be determined with reference to the nature of the stores, the frequency of the transaction and the special requirements, of each Department of office in which they are used. The general and essential principles in accordance with which such accounts are to be kept are laid down in the following rules.

It is not, however, intended that these rules should replace the detailed stores accounting rules prescribed in the Departmental regulations of various Departments or in any special orders which apply to any particular Department, unless a competent authority has held that the existing rules are defective and should be brought into harmony with the general principles laid down below where Audit of the accounts stores and stock has been undertaken by the Comptroller and Auditor-General of India, the Accountant-General will bring to notice cases in which there is a hiatus to be filled in by the application of these rules and in which losses to Government could have been avoided by the use of these rules.

105. Separate accounts should be kept of-

(i)"Dead Stock" such as plant, machinery, furniture equipment, fixture; and

(ii) Other stores

DEAD STOCK

106. An inventory of the dead stock should be maintained in all Government offices in form O.G. F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. The instructions given below should be carefully observed by all concerned:

(i) The inventory should be priced whenever the items have to enter into the block account maintained for a Government commercial undertaking or the values of the items is necessary in order to enable Government to calculate the charge to be levied upon private persons or bodies. As regards other items, a numerical inventory would suffice, except for articles costing above Rs.25.

NOTE- For the purpose of numerical inventory, articles, of similar description such as tables, durries, carpets etc., should be put into separate categories, each category comprising articles of the same measurement and make and manufactured with the same metal or wood or other material.

(ii) The inventory should ordinarily be maintained at the site of the dead stock. Whether it is desirable, in any particular case, to depart from this general principle or to maintain additional consolidated inventories elsewhere should be decided on the merits of each case.

(iii) The inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

(iv) Articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

(v) When articles of dead stock, e.g., tools and plant are lent to local bodies, contractors and others the hire and other charges as determined under rules prescribed by competent authority should be recovered regularly.

(vi) Government libraries and museums should maintain up-to-date catalogues as well as prescribed stock accounts and inventories.

OTHER STORES

107. A reliable list, inventory or account of all stores in the custody of Government servants should be maintained, in form O.G.F.R. 6 to enable a ready verification of stores and check of accounts at any time, and transactions must be recorded in it as they occur.

108. Price lists, recording both quantities and values, should be maintained in cases where the stores are intended to be converted into money or where it is desired to distribute their cost over the works, items or objects on which they are actually used.

In such cases, the expenditure on stores must be charged to a Stores suspense head in the first instance.

109. Purely numerical inventories, i.e., recording quantities only, will suffice for articles costing up to Rs.25 when the articles are intended solely for the service of the Department keeping them and it is not desired to distribute their cost. In such cases the expenditure on stores must be charged off finally to the service head concerned.

NOTE- In some cases it may be found necessary to show prices and measurements, etc., vide note below rule 106 (I) against some articles, say, when for facility of identification or other reason, it is desirable to distinguish costly articles from cheap articles bearing the same general description otherwise.

110. The lists, inventories or accounts of stores should in all cases be subject to such internal check as may be prescribed by State Government, whether or not they are subject to any check by the Accountant-General.

111. A physical verification of all stores should be made at least once in every year by the Head of office concerned or such other officer as may be specially authorized by him in this behalf subject to the condition that the verification is not entrusted to a person-

(i) Who is the custodian, the ledger-keeper or the accountant of the stores to be verified, or who is a nominee of, or is employed under, the custodian, the ledger-keeper or the accountant; or

(ii) Who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

The verification should never be left to low-paid subordinates and in the case of large and important stores; it should be, as far as possible entrusted to a responsible officer who is independent of the superior executive officer in charge of the stores.

NOTE- The various Departments concerned have their own detailed rules, prescribed by the State Government for the maintenance of stock accounts of different classes of materials and for submission of periodical returns for review by higher authorities.

112. A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such verification is carried out.

113. In making a physical certification, the following instructions should invariably be observed:-

(i) Verification must always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him.

(ii) all discrepancies noticed should be brought to account immediately so that the stores account may represent the true state of the stores; and

(iii) shortages and damages, as well as unserviceable stores, should be reported immediately to the authority competent to write off the loss.

114. Balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. In order to ensure the observance of this rule, a periodical inspection should be made by a responsible officer, who must submit a report of surplus and obsolete stores to the authority competent to issue orders for their disposal (See rule 120). The inspection should, unless there is good reason to the contrary, be made six monthly in the case of perishable stores and once a year in the case of other stores. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

115. Where a priced inventory is maintained, it is essential that the values recorded therein shall not be materially in excess of the market value of the stores. The head of the Department concerned must issue instructions to govern-

(i) the fixation of prices with reasonable accuracy:

(ii) the periodical review and revision of rates; and

(iii) the agency to be employed in periodical revaluation.

NOTE- The "market value" of an article, for this purpose, means the cost per unit at which the article or an article of a similar description can be procured at a given time at the Stores Godown, from some suitable public markets.

116. All profits and losses due to revaluation, stocktaking or other causes should be duly recorded and adjusted where necessary. Formal sanction of competent authority should be obtained in respect of losses even though no formal correction or adjustment in the accounts is involved.

117. (1) Losses, due to depreciation should be analyzed and recorded under following heads according as they are due to :-

(i) normal fluctuation of market prices;

(ii) fair wear and tear;

(iii) lack of foresight in regulating purchases;

(iv) neglect after purchase;

(2) Losses not due to depreciation should be grouped under the following heads:-

(i) losses due to theft or fraud;

(ii) losses due to neglect;

(iii) losses due to an act of God and other calamities such as fire, enemy action, etc.:

(iv) anticipated losses on account of surplusage of obsolete stores or of purchases in excess of requirements;

(v) other losses due to damage , etc.

STOCK ACCOUNTS OF OFFICE FURNITURE AND STORES

118. Every head of an office should maintain a stock account of furniture, all other office stores (except books, forms and stationery) in Form O.G.F.R. 7 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article separately. When an office is large and the furniture, etc. is kept in several rooms, the head of the office may have an inventory of the furniture, etc. kept in each room hung up in the room and kept up-to-date in order to facilitate the annual verification of stock and fix the responsibility for any loss that may occur.

Every Head of an office should also maintain stock accounts for forms and stationery in accordance with the rules in the Stationery Manual, and also a register of books belonging to the office.

DISCREPANCIES FOUND ON VERIFICATION OF STORES

119. A deficiency detected during a verification of stores may be due to-

(1) incorrect or careless accounting,

(2) loss arising from fraud, theft or negligence, or

(3) an unavoidable cause, e.g., wastage, shrinkage and spilling in the case of stores which are subject to them.The Head of the office or institution concerned should fully investigate the causes of any deficiency and send a full report on it to the controlling authority along with the verification report. If he holds that any loss caused to the Government through a deficiency is due to misconduct or culpable negligence on the part of any Government servants concerned, he should add his recommendation as to how the loss should be made good by recoveries from them. The controlling authority should, after such examination and investigation as the importance of the case warrants, issue or obtain from the competent authority an order to write off the deficiency from the stock accounts. On receipt of this order the deficiency should be charged in the stock accounts, with a note quoting the authority. If any recovery is ordered, a note should be recorded in the stock accounts when each amount is actually recovered.

Any excess detected during stocktaking should, after investigation, be entered in the stock accounts at once as a receipt with the remarks “excess found on stock verification.” No special orders are necessary for this.

SALE AND DISPOSAL OF STORES AND WRITE OFF OF STORES

120. No loss, deficiency or depreciation in value of stores shall be written off and no store, furniture, fixture, tool, plant, machinery or vehicle condemned without previous sanction of the competent authority.

121. Subject to special Rules or Government orders, if any, the authority competent to sanction purchase of stores, equipment, tools, plants etc. may condemn and dispose of or cause to be disposed of obsolete surplus or unserviceable stores, equipment, tools, plant, machinery and vehicles by sale or otherwise. The order, in each case, shall stipulate the up-set price and the date, venue and mode of disposal Disposal of Government property through public auction shall be given wide publicity by notifying the particulars in the locality as well as out-stations. Where the reserved price exceeds Rs. 25,000 an advertisement shall ordinarily be made in a local Newspaper at least seven days before the date of auction.

122. Where stores or other articles are transferred to a Government Department, costing there of shall be based on their book value.

(F.D.O.M. No Codes-75/79-9609-F., dated the 28th February 1980)

OPIUM STOCK IN THE CUSTODY OF TREASURY OFFICERS

123. The opium in store must be kept in the treasury strong room and not elsewhere and all receipts into and issue from stock should be entered in a store register maintained for the purpose over the initials of the Treasury Officer. The Treasury Officer should give out opium to the Treasurer as required for sale to the public, an account of opium so issued to and sold by him being kept by the treasurer in a sub-register in suitable form to be determined by Treasury Officer. The Treasury Officer should see that all issues to the treasury are entered up in the register and the proceeds of opium sold are duly credited in to the treasury account. The balance of opium in the hands of the treasurer should be checked by the Treasury Officer at least once in every month. No more opium should be issued to the treasurer than is necessary to meet current demands

AUDIT OF STORES AND STOCK ACCOUNTS

124. When audit of the accounts of stores and stock kept in any office or Department is undertaken by the Comptroller and Auditor-General, India, it will be conducted in accordance with the regulations embodied in Appendix 7.

PURCHASE FOR LOCAL BODIES, ETC.

125. In the absence of special orders to the contrary, the cost of all stores, purchased for Local Bodies, etc., must be prepaid in cash. In the case of purchases made in England through the Director-General of Supplies and Disposal, New Delhi the rupee deposits made on account of stores specially imported for them should be converted at the rate of 1s. 6d. per rupee and the cost in sterling of the stores supplied (including sea freight payable in England), together with the extra charges mentioned in paragraph 172 of the Government of India General Financial Rules should be adjusted month by month against the deposit.

CHAPTER 9- WORKS

SECTION I-INTRODUCTORY

126.Subject to any general or special rule or order of Government to the contrary, the term "administrative control" as applied to works implies inter alia the assumption of full responsibility for the construction, maintenance and upkeep of buildings and other works and the provision of funds for the execution of those functions (See Article 33 of the Account Code. Volume 1).

127. Subject to the observance of the following general rules, the initiation authorization and execution of works allotted to particular Departments should be regulated by detailed rules and orders contained in the respective Departmental regulations and by other special orders applicable to them.

SECTION II- GENERAL RULES

128. (a) Except in cases covered by any special rules or orders of Government no work should be commenced or liability incurred in connection with it until:-

(i) administrative approval has been obtained from the authority appropriate in each case;

(ii) sanction, either special or general, of competent authority has been obtained authorizing the expenditure ;

(iii) a properly detailed design and estimate has been sanctioned ;

(iv) funds to cover the charge during the year have been provided by competent authority; and

(v) orders for its commencement have been issued by the competent authority.

NOTE 1- Permission granted by Government in orders on a Budget Estimate for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred the above conditions will have been fulfilled.

NOTE 2- The sanction of a design and estimate by the competent authority conveys no permission for the commencement of expenditure on the work unless such expenditure has been provided for in the Budget Estimate of the year or provision has been made for the outlay within the official year either by supplementary demand, reappropriation or out of some lump sum grant allotted for the head of classification under which the service falls or otherwise.

NOTE 3- Under the third Para. of Rule 81 of Orissa Budget Manual a sanction becomes operative only when funds are appropriated to meet it and when funds are to be provided by reappropriation which requires the sanction of higher authority, expenditure should not be incurred in anticipation of sanction to the reappropriation.

Exceptions to the above fundamental rules-

(i) Works for which specific orders are received from Government for the commencement of work prior to sanction of estimate and or allotment of funds.

(ii) Works such as breaches in embankments or storm damage to buildings or roads or damage to plant and machinery or transmission line due to fire or accident or break down of supply due to storms or lightening strokes, etc., or other works where immediate action is essential.

(b)If, in any case, whether on grounds of urgency or other wise, an executive officer is required by superior authority to carry out a work or incur a liability which involves an infringement of these fundamental rules, the orders of such authority should be conveyed in writing. On receipt of such written orders or, in cases of emergency, on his own responsibility, the officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant- General, Orissa and to Government through proper channel that he is incurring an unauthorized liability and states approximately the amount of the liability which he is likely to incur. In such cases, the concerned superior authority and the concerned Chief Engineer, in the case of Works Department, should see that necessary administrative approval or technical sanction to the estimate, as the case may be, is accorded by the competent authority within three months from the date of commencement of work.

NOTE- The officers of the Public Works or Electrical Branch of the Department should not comply with the requests of the Civil Officers to execute works in anticipation of fulfillment of the above fundamental rules, unless in the requisition of the Civil Officer it has been clearly stated that approval of the Finance Minister through Finance Secretary in respect of works in connection with residential buildings and of Finance Department in respect of others has been obtained for starting work in anticipation of the necessary preliminaries.

129.(1) The powers delegated to various subordinate authorities to accord administrative approval and to sanction expenditure upon works are regulated by the orders contained in the Orissa Book of Financial Delegations, Orissa P.W.D. Code and other special orders contained in the respective Departmental regulations.

For purposes of approval and sanctions, a group of works which forms one project should be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of approval or sanction of any authority subordinate thereto.

NOTE- While no officer may sanction any estimate for a work which cannot be fully efficient unless other works are also sanctioned if the cost of all such works collectively exceeds his power of sanction, it is not the intention that two or more works should be regarded as forming part of group of works merely because they are of the same nature, if they are otherwise mutually independent.

130. The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry our additional work not contemplated in the original project or fairly contingent on its actual execution.

Savings due to the abandonment of a substantial portion of any project the estimated cost of which will not be less than 5 per cent of the total sanctioned cost of the entire project administratively approved by any authority are not to be considered as available for work on other sections without the further approval of that authority.

131. Any development of a project though necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned, should be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

NOTE- Applications for sanction to supplementary estimates should show the amount of the original estimate and the total amount including the supplementary estimate for which sanction is sought and also of the supplementary estimates sanctioned previously in respect of the same work.

132. To facilitate the preparation of estimates as also to serve as a guide in settling rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed in the area duly approved by the Superintending Engineer should be maintained in the division and kept up-to-date. It should be prepared on the basis of the rate prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, as far as may be practicable, be recorded.

The rates entered in estimates should generally agree with the scheduled rates but where, from any cause, the latter are not considered sufficient or is in excess, the deviation should be explained in detail in the report on the estimate showing the manner in which the rate used in it is arrived at.

When rates and prices are changing rapidly the Superintending Engineer should issue orders at any time, that a certain percentage should be added to or deducted from all the rates or from certain specified rates or from rates for certain specified

classes of items, e.g., for materials or for labour. In the data accompanying the schedule of rates for works, the contractors' profit should be shown as a separate item.

133. When works are given out on contract, the general principles laid down in rules 17 and 18 of the Rules should be carefully borne in mind.

134. The preparatory stages of a major work may take anything from three months to a year and attempts to expedite the execution of works contrary to Code rules lead to bed estimating and computing and to actual losses of money. These unfortunate results have been commented upon adversely by the Public Accounts Committee on various occasions, and it is desirable that the tendency to rush the preparatory stages for works should be checked. The Chief Engineer and his subordinate officers should accordingly take, in all cases, such time as is considered necessary, for the preparation of proper estimates, the grant of technical sanction and the invitation and examination of tenders and refrain from entertaining requests from Administrative Departments for special treatment. In emergent cases, however, where circumstances warrant a departure from methods laid down by the Codes, the Works Department may issue special instructions on a reference received from the Administrative Department concerned.

SECTION III- WORKS UNDER THE ADMINISTRATIVE CONTROL OF THE WORKS DEPARTMENT

135. Provision for expenditure on all buildings (other than the residences of the Governor Communications and other works required by Civil Departments, which Government has not specifically allotted to such Departments, should be included in the grant for "Civil Works" to be administered and accounted for by the Works Department. No such work may be financed partly from funds provided in a Departmental budget and partly from the budget for Civil Works.

The term "Civil Works" used in this rule embraces all works chargeable to the heads "50-Civil Works", and "81-Capital Account of Civil Works outside the Revenue Account".

NOTE 1- Buildings of the Forest Department have been assigned to that Department

NOTE 2- Separate grants are obtained for expenditure on irrigation, Navigation, Embankment and Drainage works in charge of Works Department.

136. The financial powers of different authorities responsible for or concerned in the execution of works and appropriating and reappropriating funds allotted for expenditure upon such works are laid down in the Orissa Public Works Department Code, the Central Public Works Account Code and other special rules made by Government for application to special classes of works, e.g., rules for the management of Governor's residence.

137. Where for administrative or economic reasons the maintenance of any State building in charge of the Works Department is entrusted to any other civil Department by a mutual understanding between the Works Department and the Department concerned, original works and special repairs costing Rs. 10,000 or less and all ordinary repairs irrespective of cost, in respect of such buildings may be carried out by the Head of the Department concerned in accordance with such special instructions as may be issued to him by the Works Department . Provision for expenditure on such works should be made in the budget for "50-Civil Works" under a special sub-head "Petty construction and repairs by Civil Departments," subdivided into the secondary units (i) works and (ii) repairs, from which allotments will be made by the Works Department to heads of civil Departments carrying out the works and while full budgetary and financial control in respect of such works will remain with the Works Department, the charges incurred by the civil Departments may be drawn under the rules and procedure governing contingent expenditure.

The head of the civil Department should forward to the Executive Engineer concerned an annual statement of the amount spent by the civil Department on each building, road, etc. whether on ordinary or special repairs to enable the Public Works Department to keep a check on the amount and also to see that the buildings are not neglected for years together.

NOTE1- The system should not be adopted in the case of jail works costing over Rs. 10,000.Such works should be carried out by the Public Works Department itself. But in giving out works on contract, Public Works Department officers should exclude from the scope of the contract such items of works as required no skilled labour or skilled supervision and allot them to the Jail department for execution.

NOTE 2- While entrusting works to other Departments, it should be the Endeavour to entrust the works, as far as possible, to Departments which have engineering personnel under their control.

(F.D.O.M. No. Codes 16/2000 – 33997/F, Dated the 18th August 2000)

138. In cases in which a civil Department is entrusted with the execution of Public works the Departmental officer carrying out the work should act as a Public Works disburser and be guided generally by the rules and procedure which apply when works are carried out by the Works Department. The charges in connection with such works are debitable to the works grant.

SECTION IV- WORKS UNDER THE ADMINISTRATIVE CONTROL OF OTHER

CIVIL DEPARTMENTS

139. Save where any particular Department (e.g., the Forest Department) has been authorized by Government to execute all or specified classes of Departmental works without reference to the Works Department and subject to any special rule or order issued by Government to apply to special classes of works, all original works and special repairs costing more than Rs.10,000 relating to buildings and other works, the administrative control of which vests in other civil Departments, should be executed through the agency of the Works Department. In exceptional cases in which the Works Department is not Employed for the execution of such works or repairs, the Accountant-General should invariably be consulted at the initial stage, i.e. prior to an agreement being entered into with an architect or contractor, so that suitable provision may be made as far as possible for normal audit and financial control.

(F.D.O.M. No. Codes 16/2000-33997/F, Dated the 18th August 2000)

EXECUTION OF WORKS

140. When works allotted to a civil Department other than the Works Department are executed Departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works should be framed in consultation with the Works and the Finance Departments and the Accountant- General generally on the principles underlying the financial and accounting rules prescribed for similar works carried out by the Works Department. The guiding principles regarding accounting of such expenditure are given in Appendix 8. The subsidiary rules framed for regulating expenditure on construction and repairs, executed by Civil Officers, of buildings assigned to their Departments, are given in Appendix 9.

NOTE 1- Expenditure on works of petty constructions and repairs costing Rs. 10,000 or less, relating to building under the administrative control of a civil Department, other than the Works Department, may be drawn and charged as contingent expenditure of the Department concerned, provided that where any individual item of such petty works costing Rs. 10,000 or less forms part of a bigger programme, the expenditure should be treated as "Works expenditure" of the Department carrying out the works.

NOTE 2- In South Orissa the works of petty construction and repairs of all buildings which are borne on the books of the Works Department and which are for petty constructions and repairs assigned to other Departments using or requiring them shall be carried out by the civil Departments concerned as Works disburser's funds for their repairs etc., being provided in the Works Department Budget until such time as it may be convenient for the Works Department to take over the execution of such works.

NOTE 3- Civil Officers should not incur any expenditure out of the funds placed at their disposal for "Petty construction and repairs", on buildings borne on the books of the Works Department, either residential or non-residential, except on account of petty repairs of fixtures and the replacement of broken glass in doors and windows in non-residential buildings required at the intervals between periodical repairs done by the Works Department.

(F.D.O.M. No Codes 16/2000-33997/F, Dated the 18th August 2000)

140-A. Provisions regarding advance to contractors, maintenance of muster rolls and measurement books, test check of measurements, enforcement of terms of contracts, etc., for execution of works by the Works Department are contained in the Orissa P.W.D. Code. When other civil Departments execute work they shall follow closely the provisions contained in the Orissa P.W.D. Code until separate rules are framed for execution of works by the officers of other civil Departments. Where there are special Departmental rules (e.g., special rules for execution of Local Development Works and Community Projects, and Minor Irrigation Works, etc., executed by the Revenue Department) they will follow those special rules for the execution of works concerned. (Vide Appendix 9-A containing Paras. 123, 150, Paras. 220 to 228 with Appendix and Paras. 236 to 241 of the Orissa P.W.D. Code).

SECTION V- SPECIAL RLES FOR SANITARY, WATER-SUPPLY AND ELECTRIC INSTALATION TO GOVERNMENT BUILDINGS, ETC.

141. Subject as hereinafter provided, all works and repairs in connection with sanitary, water-supply and electric installations to Government buildings where such buildings are not in charge of the Military Engineer Services or of Railways, should be carried out by or through the agency of the Works Department, except in special cases under the orders of Government.

NOTE- The rules relating to the assessment of rent account of these installations in Government buildings occupied as residences are laid down in Rules 109 and 111 of the Orissa Service Code.

142. Expenditure incurred by civil Departments in connection with these installations, where it does not exceed Rs. 10,000 may be charged as contingent expenditure of the Department carrying out the work.

(F.D.O.M. No. Codes 16/2000-33997/F, Dated the 18th August 2000)

SECTION VI-MISCELLANEOUS RULES

NON-GOVERNMENT WORKS

(a) Estimates

143. For every non-Government works there must be a duly sanctioned detailed estimates or requisition, as the case may be, in the same way as for a Government work.

The design and estimate will, in the first instance be drawn up in communication with the party or parties depositing or administering the funds and must be submitted for the approval of such higher local Departmental authority as the extent of the estimate would require in the case of an ordinary public work.

144. Outlay on Deposit Works is required to be limited to the amount of deposit received.

Any expenditure on Deposit Works incurred in the Works Department in excess of the amount deposited is chargeable to Miscellaneous P.W. Advances pending recovery, to effect which action should be taken at once.

(b) Local loan works

145. (a) No public Department or public officer may incur any expenditure of liability against local loan funds, unless a statement in writing is first obtained from the Accountant-General, Orissa, that the amount is available out of the loan funds, and has been placed in a separate account by the Accountant-General so as to be available for the proposed expenditure. The amount so placed should be treated as the appropriation for the work, and should not be exceeded without special orders.

(b) Funds so spent under the above rule shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they were included by the spending Department or Government servant.

146. The limit of funds set aside for expenditure on a work during the year should be ascertained from the Accountant – General, by the Government servant authorizing the expenditure and communicated to the Divisional Officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

TAKAVI WORKS

(I) Provision of Funds

147. It is not imperative, as in the case of a Deposit work, that the estimated cost of a Takavi work shall be deposited by the person or persons interested in the work before any expenditure is incurred on it, as if the amount due is not received in cash direct from them, it is recoverable through the District and revenue authorities in the same way as arrears of land revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of Takavi works, as recoveries through the District and Revenue authorities cause considerable trouble and delay in adjustment.

(ii) Recovery through the Civil Department

148. The following procedure is prescribed for effecting recoveries, through the District and Revenue authorities, on account of the cost of individual Takavi works, executed in the Works Department, not covered by cash deposits received direct from the cultivators concerned:-

(a) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator of cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash and (6) the net amount still recoverable, should be prepared, in duplicate, by the Divisional Officer on the completion of the work and submitted to the Collector or Deputy Commissioner of the district concerned.

(b) On receipt back of the duplicate copy, duly accepted, the amounts accepted should be credited, on the authority of it to the Takavi Works Advances account by debit to the head "P-Loans and Advances by the State Government-Advances to Cultivators" in the Schedule of Debits of Miscellaneous heads of Account, Form 76 of the C.P.W.A. Code, as the District and revenue authorities will thereafter be responsible for effecting necessary recovery.

PUBLIC BUILDINGS

149. The term "Public Buildings" as used in these rules applies to buildings borne on the books of the Works department and maintained from the appropriation for Public Works in charge of Works officers.

(i) Fixtures and Furnitures

(a) Fixtures

150. Every public building should be provided with all necessary fixtures. The periodical repair of these fixtures should be carried out by the Works Department and charged to the repair estimate of the building. All petty repairs of fixtures and replacement of broken glass in doors and windows required in non-residential buildings at the intervals between the periodical repairs should be carried out by the Department in occupation of the building and charged to the contingent accounts of that Department.

NOTE- Subject to such exception as may be prescribed by Government punkha includes its suspending ropes, tubes, pulleys and its pole or board and the flap attached thereto. It does not include covering for the flap, frills or pulling rope.

(b)Furniture

151. The Executive Engineer will not supply or repair furniture, screens, purdahas, or tatties nor will he perform any of the duties specified above as developing on the Departmental officer-in-charge. Furniture for new offices may, however, is supplied by the Executive Engineer provided the cost of such furniture is included in the estimates of the offices concerned. This rule does not apply to furniture of travelers, rest houses staging, bungalows or circuit houses, Dak Bungalows or rest houses in charge of Civil Officers the outlay on the supply and repair of which will be treated as charges of the Civil Department. For Public works inspection bungalows, and rest sheds, the furniture should be supplied and repaired at the cost of the Works Department.

152. The Administration of the furniture grant of the official residence of the Governor, including the upkeep of stock list and the purchase, repair, and maintenance of furniture shall be conducted in accordance with the rules, contained in the Orissa P.W.D. Code and separate rules, if any, framed by Government in that connection.

(ii) Transfer, Purchase and Sale of Government Buildings

(a) Transfer of Buildings

153. When it is proposed to transfer a building from one Department to another a descriptive statement of the building with information regarding title to the land, rent of the land, cost of the land, reason for the transfer, present condition and a plan of the land and building must invariably accompany the proposal.

154. The proposal should be finally sanctioned in the Department from which the building is transferred with the consent of the Department to which the transfer is made and the buildings assigned to a Department shall be borne in the books of that Department.

(b) Purchase of Buildings

155. No buildings may be purchased for the public purposes without the orders of the State Government, to whom a survey and valuation report by the Executive Engineer of the division should, in all cases, be submitted through proper channel.

(c) Sale and Dismantlement of Buildings

156. Permanent public buildings, whatever be their book value, constructed from State funds may be sold or dismantled under the orders of the State Government to whom a survey and valuation report by the Executive Engineer of the Division should, in all cases, be submitted through proper channel. The limits and conditions on which sale and dismantlement may be conducted by subordinate authorities are regulated by special orders of delegation in this behalf.

Temporary buildings erected during the construction of a work may, under the sanction previously obtained from the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the Executive Engineer to report when in his opinion, any building or other property of Government in his charge ought to be sold or dismantled.

Superintending Engineers including Public Health Engineer have been empowered to the sanctioned dismantling and sale of public buildings, the book value of which does not exceed Rs. 5,000, after ascertaining from the local Civil Officers that the building can not be put to any other use.

NOTE 1- Approval of the Collector has to be taken before any building is ordered to be sold.

NOTE 2- No building should be demolished unless it is a dangerous condition and past repairs

NOTE 3- The power wills not extent to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds Rs. 5,000.

NOTE 4- When it is proposed to sell or dismantle a portion of the building, the value of the entire building and not a portion shall be taken for the purpose of determining the authority competent to sanction it.

NOTE 5- Concurrence of the Revenue and Finance Department is to be obtained for the sale of sites.

(iii) Hire of office accommodation

157. (a)1. When no suitable Government building is available, private buildings may be hired for public purposes, the rent being paid by the office or Department occupying it. When the building is entirely used for office accommodation, the rent is wholly chargeable to Government. When, however, it is partly used for office purposes and partly for residential purposes, the Government servant shall, for the portion occupied for his residential purposes, be liable to pay rent calculated on the basis of the plinth area occupied for his residential purposes or at the rate of ten percent of his monthly pay, whichever is higher subject to a maximum of 50 per cent of the total rent of the house. The plinth area occupied for residential purposes will have to be certified initially by the competent authority giving the fair rent certificate for the building hired for public purposes. The certificate so produced should be subject to annual verification for facility of check so that in due course, the proportion between residential and official portions is not unduly disturbed.

2. The certificate of non-availability of Government accommodation shall be obtained from the concerned Departmental authorities who are in charge of Government buildings available in the locality. In the case of accommodation sought at the New Capital the certificate should be obtained from the Estate Officer, General Administration Department. The certificate of fairness of rent shall be given by an officer not below the rank of Assistant Engineer, in accordance with the principles prescribed by Government from time to time. The rent fixed for the building taken on hire shall not exceed the fair rent as certified by the officer except under special orders of the State Government.

(F.D. Memo. No Codes 272-6-1322 (34)-F., dated the 12th January 1967)

(b) The Municipal tax or Union tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. At the time of hire of the building it should be decided who will pay such tax on the building, in case, where Government is to pay the tax, the Government share of tax will be proportionate to the rent payable by Government.

(iv) Residences for Government Servants

158. Residences for public servants may be built or purchased by Government-

(i) When it is the recognized duty or established custom of the Government to provide quarters at Government expenses.

(ii) When it is necessary on public ground for the officer to reside in, or close to the locality in which his duties are performed such as a jail, a police than a, a school, a factory, a mint, etc.;

(iii) When it is necessary to provide residence in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, e.g., buildings along lines of roads or canals or Transmission Lines for the housing of officials employed on their construction or maintenance;

(iv) When it is shown to the satisfaction of the State Government that suitable house accommodation for officers whose appointment are permanent in respect of locality is not available in the vicinity or is available only in circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

159. In respect of building available for occupation as residences, capital and revenue accounts are prepared periodically by the Accountant-General in accordance with the directions given in the Account Code, Volume IV issued by the Comptroller and Audit- General of India and any further orders that the State Government may issue in this behalf. All officers concerned should furnish the Accountant-General annually with the necessary data in respect of such buildings in such form as may be prescribed by the Accountant-General.

LEASING

160. (I) Before recommending the construction or purchase of a residence for a Government official, local and Departmental officers should always consider whether the requisite accommodation cannot more conveniently and economically be provided by taking an existing building on less for such a term and on such conditions as may be appropriate, no such lease can, however, be entered into without the express sanction of the State Government. The present and future incumbents for whom accommodation is leased should pay as rent-

(a) the sum payable annually to the lessor;

(b) when repairs are executed by Government, the estimated annual charge for repair and maintenance;

(c) if Government are liable to pay Municipal taxes, the amount of such taxes.

Subject to the maximum of 10 per cent of the emoluments of the occupant or such lower percentage thereof as may be-fixed by the State Government. He shall also pay municipal taxes which by local rule or custom are levied on the occupant, in addition to the rent payable to Government.

(II) Leases should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alternations and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at Government expenses, the consent of the owner must first be obtained in writing unless the work is considered by the State Government to be essential for sanitary reasons and a written undertaking from the Government servant who requires the addition or alteration is taken to the effect that he will pay increased rent for such additions and alterations as under the following rules:-

(i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work, less an allowance for deterioration, which should be fixed before the work is done, the occupant will be required to pay the following additional charges:-

(a) six percent on the capital cost of the additional work;

(b) the percentage or amount fixed for deterioration;

(c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government); or

(ii) If the landlord refuses to accept any liability for additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease:-

(a) the capital sum expended, including interest at 6 percent;

(b) the annual estimated charges for maintenance and repairs of the additional work.

The amount to be recovered monthly from the tenant should be fixed when the work is completed, and should be distributed equally throughout that remaining period of the lease.

In case (I) the capital cost will be held to be the total expenditure less half the amount which will be recovered on account of deterioration.

In case (II) interest will be calculated on behalf the amount of the outlay.

(III) Capital expenditure under sub-clause (ii) of clause II should only be incurred when absolutely necessary, and capital expenditure under either sub-clause should not ordinarily be incurred which will raise the rent of the leased building to an amount in excess of 10 percent of the emoluments, if any, of the class of official who will usually occupy the building.

NOTE- This supplements rule 110 (a) of the Orissa Service Code, see also rule 111 of the Orissa Service Code for definition of emoluments and for application of percentage limit.

(v) Rent rules for Government buildings used as residences

161. When a building is rendered uninhabitable by reason of extensive repairs being in progress or for any other cause, partial or total remission of rent may be sanctioned by the State government on the recommendation of the Chief Engineer, provided that the occupant at once reports the circumstances to the Executive Engineer. The Executive Engineer will at once inspect the building or, where this is impossible, will depute a responsible officer to do so, and will submit a full report of the inspection to the Superintending Engineer, who will take any action, considered necessary, and will then submit the case with his recommendations to Government through the Chief Engineer. Special responsibility for avoiding delay attaches to cases in which an incoming tenant refuses to enter into occupation on the plea that whitewashing or repairs are necessary before he can do so.

Inconvenience caused by petty or ordinary annual repairs is insufficient to warrant remission of rent, which should be granted only when extensive structural repairs, justifying in the opinion of the State Government, the vacation of the building, are carried out.

162. Official residences may be sublet under the following conditions:-

(i) the sublet should be to a tenant approved by the Superintending Engineer;

(ii) the officer will still remain personally responsible for the rent and for any damage caused to the building beyond fair wear and tear;

(iii) Government will not recognize the sub-tenancy;

(iv) the rent to be charged by the officer to his tenant should not except with the sanction of the State Government in special circumstances exceed the rent paid by the officer to Government;

(vi) the sub-tenancy should continue only for so long as the officer who makes the arrangement holds the appointment for which the official residence is provided.

NOTE – Compare rule III (d)(ii) (4) and (5) of the Orissa Service Code and see S.R. 4 under Fundamental Rule 45.

163. Government may sanction expenditure on ceremonies connected with the inauguration of important public works, e.g., the laying of foundation stone of public buildings, the opening of canals, the opening of bridges, other than those constructed from railway funds, etc., up to the limit of Rs. 2,500 in each case.

NOTE- The expenditure on such functions should be limited to the minimum absolutely necessary and the Finance Department should be afforded full justification for any such contemplated outlay before any commitments are entered into with regard to it.

(vi) Lapse of Sanction

163-A- The approval of sanction to an estimate for any public work other than annual repairs will, unless such work has been commenced, cease to operate after a period of five years from the date on which it was accorded. If a project fails to secure funds during the five consecutive financial years following that in which it was administratively approved, it will not be considered for a schedule to compete for funds until fresh administrative approval is accorded. For the purpose of presenting a schedule the estimate with reference to which administrative approval was originally given should be examined on a broad basis with reference to current schedule rates to see whether fresh administrative approval is necessary or not and action taken accordingly.

In case of a work which has been started and is either required to be abandoned or its further execution deferred under order of competent authority, the contract should be terminated under proper notice without loss of time and the accounts of the work closed. When an abandoned work is required to be taken up again, fresh administrative approval and provisions of funds will be necessary, but in case of a work, the execution of which was deferred, the work can be restarted on receipt of instructions from the competent authority without fresh administrative approval within five years from the date of its original approval, provided budget provision exists and the estimate does not otherwise require revised administrative approval on account of increase in rates or modification of the original proposal or design.

NOTE (1) - For repair works, see paragraph 96 of the Orissa P.W.D. Code.

(2) The works abandoned should be promptly reported to watch that further expenditure on those abandoned works is not incurred without proper authority.

CHAPTER 10- MISCELLANEOUS EXPENDITURE

SECTION 1- GENERAL

164. The term "miscellaneous expenditure" applies generally to all expenditure in the civil Departments, which does not fall under the category of pay and allowances of Government servants, pensions, contingencies, grant-in-aid, contribution, stores or works.

Without specific sanction of Government no subordinate officers are authorized to sanction items of miscellaneous expenditure as defined above, unless special power, scale or limit has been prescribed for such expenditure by any Act, rule, code or order of the State Government.

NOTE- Grant-in-aid and contributions have, however, been dealt with in this Chapter for the sake of convenience.

165. Miscellaneous expenditure is subject generally to the rules of procedure which apply to contingent expenditure, except in so far as it may be governed by any special rules or orders made by competent authority.

SECTION II- REFUNDS OF REVENUE

166. Refunds of revenue are broadly classified as-

(i) refunds to which the claimants are legally entitled; and

(ii) refunds to which are made ex gratia, government being under no legal obligation to make them.

NOTE 1- Refunds of revenues are not regarded as expenditure for purposes of grants or appropriation.

NOTE 2- Remissions of revenue allowed before collection are to be treated as reduction or demands and not as refunds.

167. Remissions of irrigation revenue allowed before collection should be treated as reductions of demands and cash repayments of such revenue after collection as outlay against the appropriation for the head "Deduct-Refunds" subordinate to direct receipts. Al other refunds of revenue and repayments of "Receipts and Recoveries on capital Account" should be taken in reduction of the receipts under the heads concerned.

168. Subject to the provisions of the relevant Acts and rules made there-under, the sanction necessary for refunds of revenue will be regulated by the orders of the State Government and by departmental rules and orders contained in the departmental manuals, etc.

The sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Accountant-General.

The general procedure for refunds of revenue is prescribed in subsidiary rules 345 to 349 of the Orissa Treasury Code. The authorities competent to sanction refunds in certain cases are given in an Appendix I of Volume II, of the Orissa Treasury Code.

169. Before a refund of any kind, otherwise in order, is allowed, the original demand or realization as the case may be, must be traced and a reference to the refund should be so recorded against the original entry in the cash book, or other documents as to make the entertainment of a double or erroneous claim impossible. Any acknowledgement previously granted should, if possible, be taken back and destroyed and a note of the repayment recorded on the counterfoil of the receipt.

(See also subsidiary rule 346 of the Orissa Treasury Code)

GRANTS TO PUBLIC BODIES, INSTITUTIONS, ETC.

170. The sanction necessary for payment of grant-in-aid or contributions to educational and other institutions, local bodies and Co-operative Societies and of educational scholarships is regulated by departmental rules or orders. A few rules on the subject are contained in Appendix 10. The procedure regarding disbursement of grants-in-aid contributions, scholarships, etc., at the treasury is contained in Subsidiary Rules 350-354 of the Orissa Treasury Code, Volume I and orders of Government issued from time to time. Certain essential instructions supplementing the rules in the Orissa Treasury Code are given in Appendix 10. The following instructions are issued for the general guidance of subordinate authorities in the matter of according sanctions for grants-in-aid.

171. (1) (a) Before any grants-in-aid is sanctioned by any Department of Government in favour of any private individual or local body or institution for specific purposes, the Administrative Departments should, well in advance, take steps to provide funds, such provision for all non-recurring grants of Rs.5, 000 or above in each individual case and for all recurring grants irrespective of the amount, being made with the approval of the Legislature.

(b) Grants should be made available as far as possible on the basis of specific schemes drawn up in sufficient detail and duly approved by Government. Periodical reports indicating the expenditure on each of the objects as detailed in the scheme should be called for and scrutinized in order to check whether there is variation or unauthorized diversion of funds.

(c) Unless any case Government direct otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, in any, attached to the grant. In the case of non-recurring grants for specified objects the order should also specify the time-limit within which the grant of each installment of it is to be spent.

(d) Before sanctioning grants-in-aid for any specific purpose, an undertaking should be obtained from the grantee to the effect that no such grant has been received from any other source for the same purpose.

(e) Every sanction order should indicate clearly (I) whether the grant has been sanctioned on a recurring or non-recurring basis and (ii) the designation of the countersigning authority.

(2) Unless it is otherwise ordered by Government every grant made for a specific subject to the implied conditions:-

(i) that the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority; and

(ii) that any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

(3) (a) The expression ‘reasonable time’ occurring in sub-rule (2) above should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. However, except in respect of sanction, which require the entire grant to be utilized during a financial year, only so much of the grant should be paid during the financial year as is likely to be expended during that year but the amount remaining unspent at the end of the year need not be refunded at the close of the financial year. Immediately on the expiry of the period of one year from the date of sanction, any unspent balance out of the grant should be duly surrendered to Government. In respect of sanctions which require the grant to be utilized during a financial year, the unspent balance thereof should be surrendered to Government at the end of the financial year, or may be adjusted by the sanctioning authority against the next year’s grant, if any. In cases where grants are in the nature of reimbursement of expenditure already incurred, the expenditure incurred within a period of one year prior to the date of issue of the sanction should only be taken into account in sanctioning the grant. When recurring grants-in-aid are sanctioned to the same institution for the same purpose, it should be clearly stated in each sanction order that the unspent balance of the previous year’s grant has either been surrendered to Government or that it has been taken into account in sanctioning the subsequent grant. The procedure to be followed in sanctioning grants-in-aid to small institution which are entirely or mainly financed by Government and to local bodies is contained in Appendix 10.

(b) he authority signing or countersigning a bill for grants-in-aid under subsidiary rule 351 of the Orissa Treasury Code should see that the money is not drawn in advance of requirements. There should be on occasion for a rush for payment of these grants in the month of March.

(4)Before a grant is paid to any public body or institution, the sanctioning authority should, as far as possible, insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grants-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that the accounts should be audited in every case by any of the audit agencies of the State Government of the Accountant –General, Orissa, and it will be sufficient, therefore, if the accounts are certified as correct by a Registered Accountant or other recognized body of auditors. In the case of small institutions, which cannot afford to obtain the services of a Registered Accountant or other registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from submission of accounts audited in this manner.

The authority sanctioning a grant while communicating the sanction to the Accountant-General should state whether the audited statement of accounts has been received when required or whether the grantee has been exempted from submitting the statement.

NOTE 1- This order applies both to the non-official and to semi-official institutions such as public clubs, etc.

NOTE 2- A target date should be prescribed for submission of audited statements of accounts by the grantee-institutions to the sanctioning authorities concerned and for submission of utilization certificate to the Accountant-General.

(5) The following conditions should be observed in the matter of sanction of grants-in-aid which result in the creation or acquisition of permanent or semi-permanent assets:-

(i) The grantee institutions should maintain a register in form No., O.G.F.R. 30-A of the permanent and semi-permanent assets acquired wholly or substantially out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually.

(F.D.O.M. No. Code-55/80-55088-F., - dated the 30th October 1980).

(ii) The sanctioning authorities should also maintain block accounts of permanent and semi-permanent assets acquired wholly or substantially out of Government grants in Form No. O.G.F.R. 31. This record is of a permanent nature and should be posted from the annual return furnished by the grantee institutions.

(iii) The Register of Assests and the Register of Block Accounts maintained by the grantee institutions and the sanctioning authorities respectively should be open to scrutiny by audit.

(iv) An undertaking should be obtained by the sanctioning authorities from the grantee institutions to the effect that they (the institutions) agree to be governed by the conditions of the grants which result in the creation or acquisition of permanent or semi-permanent assets.

(v) In respect of grants to non-Government or quasi-Government bodies or institutions the assets should not, without prior sanction of Government be disposed of encumbered or utilized for purpose other than those for which grants are sanctioned. This condition may be laid down in the orders sanctioning grants-in-aid.

NOTE- Assets for the above purpose should mean (a) immovable property and (b) movable property of a capital nature where the value exceeds Rs. 1,000.

(6) With regard to the accounts of all institutions the audit of which is conducted by the Examiners of Local Accounts, Orissa, either under the provisions of Local Fund Audit Act, 1948 or under any other law in force or under specific orders of Government, the Examiner, Local Accounts concerned will be the only competent agency responsible to issue audit certificate to the respective Accountant-General irrespective of the extent of amounts of grants received by those institutions. Where the accounts are not audited by the Examiner, Local Accounts but by another Head of the Audit Organization under the State Government, the latter will be responsible to furnish the certificate.

Before sanctioning grants-in-aid to private institutions of sum of Rs. 10,000 or more, the sanctioning authority should ensure that proper arrangement is made for the audit of the accounts of the grantee by the Examiner, Local Accounts or the internal Audit Organization-in-charge, if any, as the case may be.

172. (a) The accounts of institutions who received grants-in-aid in excess of Rs.50,000 recurring or Rs.1,00,000 non-recurring during a year will be open for a test check by the Accountant- General, Orissa at his discretion. All sanctions to grants-in-aid should therefore, be issued by the competent authorities with the specific conditions laid down therein that the accounts of the grantee receiving the grant together with all relevant papers should be open for a test check by the Accountant-General at his discretion if the total amount received by way of grants-in-aid during a year exceeds the limits as above.

This however, shall not be construed to mean that the accounts of such institutions would not be checked by any internal audit agency of the State Government, or a Registered Accountant of other registered body of auditors as may be required under the rules and orders issued by the Government.

(F.D.O.M. No. Codes-148/65-20551/F., (1st) dated the 24th May 1965)

(b) With a view to enable the Accountant-General to decide whether to take up an audit in a particular case or not copies of all audit reports on the Accounts of the institutions receiving grants (both conditional and unconditional) or extracts thereof relating to grants-in-aid should be furnished to the Accountant-General by the authorities concerned.

Even in respect of unconditional grants-in-aid Government reserve the right to have the accounts of the recipient body audited by the Accountant-General on their own initiative, if and when occasion demands, to satisfy themselves generally regarding the manner in which the affairs of the recipient body are being managed.

Any audit in pursuance of these provisions will be undertaken by the Accountant-General in consultation with the Administrative Department concerned who will make necessary arrangements with the institution for the conduct of such audit.

(c) The monetary limits prescribed above shall not, however, be treated as in any way fettering the discretion of the Accountant-General in approaching the State Government, if in any very special case he considers that an audit of the recipients, books, even when the amount is less, is called for.

(d) Grants-in-aid sanctioned in favour of Panchayat Samitis and Zilla Parishads irrespective of the amount of grant will be subject to test check by the Accountant-General.

(F.D.O.M. No. Codes-20/72-6475-F., dated the 22nd February 1972)

173.In cases in which conditions are attached to the utilization of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the Departmental officer on whose signature or counter-signature the grants-in-aid bill was drawn should be primarily responsible for certifying to the Accountant-General, where necessary, the fulfillment of the conditions attaching to the grant, unless there is any special rule or order to the contrary. The certificate should be furnished in duplicate in Form O.G.F.R. 74 so as to reach the Administrative Department by the 1st June of the succeeding year of expenditure. One copy of the certificate shall be retained in the Administrative Department and another copy shall be sent to Accountant-General, Orissa, by the 30tjh June of that year. Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports, statements, etc. in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally, the inspection or audit report, as the case may be will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the reaches of those conditions. Extracts of such inspection or Audit reports should invariably be sent to the respective Heads of Departments and the Administrative Departments of Government and to the Accountant-General, Orissa by the Head of the Audit Organization concerned.

(F.D.O.M.No. Codes-23/63-19937-F., dated the 31st May 1963)

EXPENDITURE FROM DISCRETIONARY GRANTS

174. When under orders of competent authority, an allotment for discretionary grants is placed at the disposal of a particular officer, the expenditure from such grants will be regulated by general or special orders of the State Government, specifying the objects for which the grants can be made and any other condition what should apply to them. Such grants must be non-recurring, i.e. not involving any future commitments.

NOTE- the General orders in respect of expenditure from discretionary grants are give in Appendix 12.

OTHER GRANTS

175. Grants, subventions, etc., other than those dealt with in the foregoing rules, can be made only under special orders of Government.

SECTION IV- COMPENSATION TO CIVIL OFFICERS FOR LOSS OF PROPERTY

(a) DUE TO SERIOUS INTERNAL DISTURBANCES DIRECTED AGAINST GOVERNMENT

176. (1) Compensation will be restricted to cases of loss or damage or destruction of the property of a Government servant on duty where such loss, damage or destruction has arisen out of internal disturbances directed against Government. Where such loss, damage or destruction is not so connected no compensation will be payable.

(2) Where the loss, damage or destruction has happened partly on account of such disturbances against Government and partly through other agencies compensation should still be paid where the main cause of loss, damage or destruction was on account of the anti-Government disturbances. Cases might occur where, in pursuance of the anti-Government demonstration, the property has been removed by the demonstrators to another place and destroyed by accident or by a third party. In such cases compensation will only be paid so long as the damage or destruction arises out of events connected with the disturbances. The sanctioning authority should also satisfy itself that the officer concerned had taken steps for the proper protection of his property as far as possible under the circumstances.

(3) Al claims for compensation should be enquired into by a gazetted officer of rank higher than that of the claimant.

(4) In order to accelerate payment of compensation, the Inspector-General of Police, Orissa, is empowered to grant compensation to officers of the Police Department and the Board of Revenue to the Magistracy and to Officers of the Excise Department up to the limit of Rs.250 in each individual case without reference to Government.

(5) Cases where the amount exceeds Rs. 50 or where it is doubtful whether the loss could be attributed to disturbances of the kind contemplated and cases arising in departments other than those referred to in the preceding Para, should be referred to Government in the Finance Department for orders through the administrative department concerned.

(b) DUE TO CAUSES OTHER THAN THOSE MENTIONED IN RULE 17

177. (1) all cases of the kind mentioned below in which it is proposed to grant compensation to any civil officer for the accidental loss of his property should also be referred to Government in Finance Department through the Administrative Department concerned.

(2) Compensation will not ordinarily be granted to a Government servant for any loss to his property, which is caused by an act of God as, earthquake, floods, etc., or which is due to an ordinary accident, which may occur to any citizen, e.g., loss by theft or as the result of railway accident, fire. etc. The mere fact that, at the time of the accident, the Government servant is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties will not be considered as a sufficient ground for the grant of compensation.

(3) (a) Claims to compensation made by civil officers will ordinarily be considered only in cases in which-

(i) the exposure of the property to risk is directly connected with the duties on which the officer is employed at the time, e.g., when the action of an enemy or insurgents or of raiders or wild tribes causes the loss of the property of an officer employed in the area effected, or

(ii) the property is lost in consequence of endeavors on the part of the officer to save the property of Government which was also endangered at the time, or

(iii) the property is destroyed under the orders of competent authority.

(b) No compensation will be paid in respect of any loss which is due, in any way to negligence or other default on the part of the claimant. Compensation will not also be granted when, as a matter of ordinary prudence, the Government servant who owned the property could and should have insured it. The question whether the property should have been insured is question of fact to be decided by Government.

(c) Compensation may be paid in respect of animals- (1) which are killed, captured or stolen by the enemy; (2) which are destroyed by order of competent authority to prevent the spread of infectious or contagious disease; or (3) when the loss of the animal is due to exposure or excessive work necessitated by sye in the public service or to an accident directly due to such use. When an animal belonging to a Government servant is destroyed under the orders of a competent authority to prevent the spread of an infectious or contagious disease, the amount of compensation which may be sanctioned should not exceed the amount payable to a private person in similar circumstances.

(4) When any one of the three conditions mentioned in instruction (3) (a) is satisfied, compensation may be granted to the Government servant concerned as an act of grace up to the value at the time of loss of the necessaries lost by him. The Head of the Department should examine the question whether the articles lost are "necessaries" within the meaning of this instruction with reference to the Government servant's personal standing and circumstances.

(5) Heads of Departments should bear in mind the above points while submitting proposals to Government.

COMPENSATION FOR LAND ACQUISITION

178. The procedure to be observed for the payment of compensation for land acquired for public purpose under the Land Acquisition Act, 1894 (India Act 1 of 1894), is regulated by the rules in Appendix 7 of the Orissa Treasury Code, Volume II.

For land acquired by private negotiations the officer who settle the price, etc., should draw up form A prescribed for use in the case of an award, and this should be made the basis of the subsequent payments.

Acquisition of land for railway purposes is governed by the special rules issued by the Railway Board.

CHAPTER 11-DEBT AND MISCELLANEOUS OBLIGATIONS OF GOVERNMENT

SECTION I-RUPEE DEBT

179. In pursuance of resolutions passed by all State legislature the consolidation and amendment of the law relating to securities issued by the State Government and the management by the Reserve Bank of India of the Public Debt of the State is regulated by an Act of the Union Parliament, the Public Debt (Central Government) Rules, 1946 as amended.

The management of the Public Debt of the State and the maintenance of accounts relating thereto are vested in the Central Public Debt Office, which is managed on behalf of Government by the Reserve Bank. Certain functions of the Central Public Debt Office are entrusted to the Public Debt Offices at Madras, Bombay and Delhi which are managed by the local offices of the Reserve Bank .A substantial part of the work however falls on Treasuries and Sub-Treasuries.

180. The procedure to be followed in Treasuries and other Government offices in dealing with securities of rupee loans issued by Government and in making payment of interest in respect thereof is regulated by the Provisions of the Public debt (Central Government) Act, 1944 as amended from time to time, and the Statutory Rules Public Debt (Central Government) Rules, 1945 and amendments issued there under. Detailed rules, based mostly on the Statutory Rules referred to above, and the supplementary orders issued by Government from time to time are to be found in the Government Securities Manual issued by the Reserve Bank under the authority of the Government of India.

NOTE- The Governor has decided that unless there be anything repugnant in the subject or context, and without prejudice to the provisions of the law and the Statutory rules mentioned above, the rules in the Government Securities Manual issued by the Central Government in so far as they deal with the procedure relating to disbursement of money form, and payment of money into, the Government Account are to be regarded as rules framed under Article 283 of the Constitution of India. Likewise, the rules in the Manual which prescribe the form of initial accounts to be kept at Treasuries in respect of payment interest on Government Securities, repayment of principal of terminable loans, receipt of subscription to new loans and of other allied transactions and the form in which the account of such transaction are to be rendered to the Accountant-General, should be regarded as directions given by the Comptroller and Auditor-General of India with the approval of the President of India and will be subject to any directions contained in this behalf in Volume II of the Account Code.

181. Treasury Bills, National Saving Certificate, etc., are special form of Government Securities Which are issued and repaid under special rule and orders made by Government in this behalf.(See also rules 657 and 658 of the Orissa Treasury Code.)

SECTION II- PROVIDENT FUNDS

182. The procedure relating to the recovery of subscriptions to, and withdrawals from the Provident Funds shall be regulated strictly in accordance with the provisions of the respective Provident Fund Rules.

NOTE 1- Subsidiary instructions in this regard are contained in Section III of Chapter XII of Orissa Treasury Code, Volume 1.

NOTE 2- The term “Provident Funds” in Para. 182 is strictly applicable to all “Provident Funds” within the meaning of the Provident Fund Act, 1925 (XIX of 1925) as amended, which have been constituted for the benefit of Government servants.

183. The following instruction should be carefully observed by Heads of Office with a view to the correct preparation of the Fund Schedules referred to in Subsidiary Rule 666 of the Orissa Treasury Code, Volume 1.

(i) A complete list of subscribers to each Fund should be maintained in each disbursing office in the form of the Schedule.

(ii) Each new subscriber should be brought on this list and any subsequent changes resulting from his transfer or in the rate of subscription etc., clearly indicated in the schedule.

(iii) When a subscriber dies, quits service or is transferred to another office, full particulars should be duly recorded in the list.

(iv) In case of the transfer of a subscriber to another office, the necessary note of transfer should be made in the list of both the offices.

(v) From this list the monthly schedule to be appended to the pay bill should be prepared and tallied with the recoveries made before the submission of the bill to the Treasury for payment.

(F.D.O.M. No Codes-16/69-27078-F., dated the 1st August 1969)

SECTION III-SERVICE FAMILY PENSION FUND

SUPERIOR SERVICES (INDIAN) FAMILY PENSION FUND

INDIAN CIVIL SERVICE (NON-EUROPEAN MEMBERS) PROVIDENT

FUND, POSTAL INSURANCE FUND

184. Contributions, donations, etc., recoverable, and pensions and other benefits payable, in respect of the funds specified above will be regulated in accordance with the rules of the respective funds and the subsidiary instructions contained in Section III, Chapter XII and rule 664 of the Orissa Treasury Code.

185. Subscriptions to Family Pensions or other fund not under Government management may not be received in cash or by deduction from pay or pension bills except under special orders of Government. (See rule 665 of the Orissa Treasury Code).

Note- If must be distinctly understood that in the case of the General Family Pension Fund the Hindu family Anndity Fund and the Bengal Christian family Pension Fund, Government exercises no supervision over the management of the funds and is in no way responsible for their solvency.

186. A detailed list of the subscriptions realized in cash on behalf of each fund showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, should be submitted by the Treasury Officer to the Accountant-General with the cash account of each month. This list will be a copy of a register maintained in the treasury.

187. The deposit accounts of these funds on the Government book will be credited with interest at such rates and at such intervals as may be prescribed by Government in each case.

Note- Except in the case of the Bengal unconvenanted Service family Pension Fund an important difference with regard to interest is made between subscription paid by deduction from pay bill and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscription deducted from a bill bear interest as though they had been received on the 1st of the month.

POSTAL LIFE INSURANCE

187-.A. - List of subscribers to Postal Life Insurance shall be maintained in a Register in Form No. O.G.F.R. 35 and not in the Form O.T.C. 78.

The Register should be preserved for a period of ten years after the close of the year to which it relates. 187-B (1). All Drawing Officers shall maintain in a Register in the Form No.O.G.F.R. 35, corrected and up-to-date, a list of police holders should be noted in alphabetical order of their surnames, leaving sufficient space between two entries to enable insertion of names of new-comers on the right place. A separate entry should be made in the register for each policy in the case of policy-holder having more than one policy. On receipt of an intimation from the Director, Postal Life Insurance, Calcutta, about the issue of a policy in favour of a subscriber and authorizing the drawing officer to commence recovery from pay or on receipt of a last pay certificate in respect of the subscriber, transferred from another office, the drawing officer should make a note of the particular of the policy in the register. The name of the office from which the subscriber has been transferred should invariably be noted in the remarks column. Whenever a subscriber is transferred to another officer or his policy is discharged, his name should be out struck off the register and appropriate remarks regarding discharge of policy of the office to which the subscriber has been transferred, as the case may be, shall be entered in the register.

2. After the preparation of the monthly bill but before its encashment, the recoveries shown in the bills on account of Postal Life Insurance should be cross-checked with the register, to ensure that recovery has been made from all subscribers and the correct amount has been recovered. This check will lead to discovery of cases of omissions to make recovery, as well as cases of nothing of P.L.I. recoveries in a wrong column of the pay bill. Recoveries shown in the bills should be posted in the monthly column in the register with correct reference to the bills or the vouchers, reasons for short, excess or non-recovery being briefly noted in the remarks column. Extracts of this register should then be made out in the schedules, which should be attached to the relevant bills in support of the recoveries.

3. While taking extracts, the names of subscribers from whom recoveries were made in the previous months but no recoveries have been made during the current month either on account of transfer or discharge of the policy or on account of leave salary not being drawn or the official being on leave without pay, should be included in the current month's schedule with necessary remarks, against their names. Similarly the remark "new policy" "Transferred from …….. Office" should be given in the schedule against the names of subscriber entered for the first time in the scheduled for the current month. Reasons for short or excess recovery should be noted briefly in the remarks column. In short, schedule of Postal Life Insurance recoveries to be attached to the bills, would be a record not only of those from whom the recovery has actually been effected but also of those from whom recovery was being affected previously but has not now been effected.

In case of double recoveries or late recoveries, the reasons for late drawl of pay or pension together with an indication of the month of pay or pension from which premium has been recovered, should be recorded in remark column. This information is absolutely necessary to determine the liability of the subscriber to pay fine or interest and the currency of the policy.

Though each policy of the subscriber will be entered separately in the register and the schedule, the total amount recoverable monthly from each policy-holder on account of all policies should be shown in the register by bracketing all the policies. This will serve as a guide for preparation of monthly bills where recoveries in respect of each policy cannot be shown separately. This total in the register should be kept corrected up-to-date in additions of new policies and discharge of old ones.

(Finance Department O.M. No. 124/70-45463-F., dated the 19th October 1970)

CHAPTER 12- LOCAL FUNDS

INTRODUCTORY

188. (1) The transactions of local funds (as defined in subsidiary rule 467 of the Orissa Treasury Code) are not included as such in the Public Account, except is so far as their cash balance may be deposited with Government under subsidiary rule 468 of the Orissa Treasury Code and accounted for under the deposit head "Deposits of Local Funds". The function of Government in regard to such deposits in that of a bank.

(See Subsidiary Rule 469 of the Orissa Treasury Code)

(2) The main classes of local funds are:-

(i) District Funds

(ii) Municipal Funds

(iii) Port and Marine Funds

(iv) Education Funds

(v) Medical and Charitable Funds

(vi) Village Panchayat Funds

(vii) Other Miscellaneous Funds

(viii) P.W. Funds

NOTE- The expression "local body" as used in the Chapter means the authority legally entitled, or specially empowered by Government, to administer a local fund.

189. The financial transactions between Government and local bodies will be regulated by the following rules and by such other general and special orders as may be issued by Government in this behalf.

GRANTS TO LOCAL BODIES

190. The payment of the various classes of grants to local bodies will be governed by general instructions contained in rules 170 to 173 and by such special orders as may be issued by Government in regard to each class of grant.

LOANS TO LOCAL BODIES

191. The detailed procedure to be followed in connection with the grant of loans to local bodies will be regulated by the provisions of the Local Authorities' Loans Act and other special Acts and by rules made hereunder (See also rule 202).

CHARGES RECOVERABLE FROM LOCAL BODIES

192. Unless any of the following arrangements have been authorized by Government, a local fund should be required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund:-

(i) Payments as made by Government may be debited to the balances of the deposits of the local fund in Government books.

(ii) Recovery from the local fund may be postponed till the time when Government has to make payment for the charges.

(iii) Payments may be made as advances from Government funds in the first instance, pending recovery from the local fund.

NOTE- In case where a local fund has to pay for medicines supplied but its liability cannot be accurately known within the year owing to the account of supplies not being available from the Supplying Department by the 31st March the local fund concerned should be required to pay during March a sum roughly estimated as the value of the medicines, any short or excess recovery being re-adjusted in the following year.

193. Any amount due to Government by a local body, including any amount overdue for payment in respect of a loan, is subject to recovery by adjustment from any non-statutory grant sanctioned for payment to it. The authority signing or countersigning a bill for such a grant should see that this rule is observed as far as practicable.

REVENUE COLLECTED ON BEHALF OF LOCAL BODIES

194. Unless it be expressly authorized by law, proceeds of taxes, fines or other revenues levied or collected by Government may not be appropriated direct to a local fund without passing them through the general revenue account of Government, whether or not such taxes, fines etc., are earmarked from the start for the purpose of the fund.

195. Subject to the provisions of relevant Acts and rules made there under, adjustments with local bodies in respect of revenue and other moneys raised or received by Government on their behalf will be made in such a manner and no such dates as may be authorized by general or special orders of Government.

USE OF SERVICE POSTAGE STAMPS

196. Service postage stamps may not be used by a local fund officer or any Government officer acting in a capacity connected with a local fund (such as, President, Executive Officer, Chairman of Secretary of a Local Fund Committee), but they may be used on the correspondence of a public officer acting as such, even though the correspondence relates to the affairs of a local body.

Note – Telegraphic messages, the charges for which are to be borne by local funds, should be classified as “Private” and not as “State”.

AUDIT OF ACCOUNTS

197. Subject to the provisions of any law or rule having the force of law, the accounts of local bodies will be audited by the Local Fund Audit Staff of the State Government. The audit extends also to the accounts of other non-Government bodies or institution, which, under any general or special order of Government, have to be audited through Government agency.

198. Audit fees on the basis of daily rates prescribed by Government from time to time will be charged for the audit by the State Government of the accounts of local and other non-Government funds, excluding the funds for the audit of which the rates of fees recoverable are prescribed by law or by rules having the force of law.

Nothing contained in this rule shall be held to override any special instructions of Government exempting any particular local body or institution wholly or partly from the payment of audit fees.

“ELIMINATION OF AMOUNTS LESS THAN FIFTY PAISE

199. Except in respect of dues fixed by or under any law or under any special order of Government, financial transactions between Government and local bodies shall be rounded off to the nearest rupee, i.e., fractions of 50 paise and above to be rounded off to the next higher rupee and the fractions of less than 50 paise to be ignored.

NOTE- Instructions for rounding off transactions in Government Accounts are contained in S.R.99 of Treasury Code, Vol.1”.

(F.D.O.M. Codes No. 38/91-21321-F., dated the 29th May 1991)

CHAPTER 13- LOANS AND ADVANCES

SECTION1-INTODUCTORY

200. Loans and advances made by the State Government fall under the following main heads:-

A. Loans and advances bearing interest.

(i) Loans to Local Funds, Private individuals, etc.

These comprise-

(1) Loans to Major Port Trust,

(2) Loans to Municipalities.

(3) Loans to District and other Local Fund Committee,

(4) Loans to Land-holders and other Notabilities,

(5) Advances to cultivators under various Acts,

(6) Advances under special laws,

(7) Miscellaneous loans and advances,

(ii) Advances to Government servants of house-building, purchase of conveyances, etc.

B-Interest-fee advances-

(i) Advances repayable-Comprising mostly miscellaneous advances to Government servants for various public purposes.

(ii) Permanent advances.

NOTE- Although advances to Government servants for journeys on tour and for other miscellaneous purposes specified in rule 264, are debited to the service heads concerned, they have been dealt with in this and the following chapter for the sake of convenience.

201. The rules in this Chapter should be observed generally by all Departments, etc., in making loans and advances of public money, unless there is any special rule or order of Government for the contrary.

SECTION II-GENERAL RULES

SANCTION

202. Except as otherwise provided in any Departmental rules or orders, loans and advances to local funds and private individuals under clause A (1) of rule 200 require the sanction of Government. Loans and Advances to Government servants are regulated by the orders contained in rules in Chapter 14 of these rules. Details rules relating to permanent advances are contained in rule 82.

ESTIMATES

203. Provision should be made in the budget for all loans and advances which can be foreseen. Estimating and Controlling Officers should make timely estimates both of the gross advances and recoveries for the coming year and include them in their annual estimates for submission to the proper authorities concerned.,

CONDITIONS OF REPAYMENTS

204. Recovery of the amounts advanced to Government servants is governed by detailed instructions laid down in rules 219 and 238 et seq.

205. The following general instructions shall apply to repayment of loans and advances to public Undertakings, Local Bodies, etc.

(i) No loan or advance shall be sanctioned before the loanee furnishes a written undertaking of the acceptance of its terms.

(ii) Repayment of each loan or advance with interest shall be subject to a specific term.

(iii) The term of repayment shall commence from the date on which the loan is fully availed of or declared by the competent authority as closed.

(iv) Where repayment is stipulated in installments, the dates thereof shall ordinarily be fixed at half-yearly intervals.

(v) Unless otherwise stipulated, interest shall be the first charge on repayment.

(F.D.O.M. No. Codes-75/79-9609-F., dated the 28th February 1980)

206. When a loan of public money is taken out in installments, the first half-yearly repayment should not be demanded until six months after the last installment is taken; meanwhile simple interest only should be realized. But should it appear that there is an undue delay on the part the debtor in taking out the last installment of a loan, the authority sanctioning the loan may at any time declare the loan closed, and order repayment of capitals to begin. The Accountant-General will bring to notice any delay that appears to him to require this remedy and he will take this step whether there are any dates fixed for taking of installments or not.

NOTE 1- If, in any case particular dates have been fixed for the payment of interest, or the repayment of installments of a loan, than such repayments should not being until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly installment in repayment of principal will not be due until 31st December following, simple interest only will be due on the intermediate 30th June.

NOTE 2- These instructions are applicable mutatis mutandis, to loans the repayments of which are made by other than half-yearly installments.

NOTE 3- It must be remembered that the calculation fixing the amount of equal periodical installments, by which an advance is repaid with interest, pre-supposes punctual payment of the installments, and that, if any installment is not punctually repaid, the fixed installment will not in the end discharge the loan.

207. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of these terms in their favour can be made subsequently only for very special reasons.

INTEREST

208. (1) Interest should be charged at the rate prescribed by Government for any particular loan or for the class of loans concerned. The State revenue is credited with the full amount of interest received on these loans and advances.

(2) A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year should be calculated as $\frac{\text{number of days x yearly rate of interest}}{365}$ unless any other method of calculation is prescribed in any particular case or class of cases.

DEFAULTS IN PAYMENTS

209. (1) any default in the payment of interest upon a loan or advance, or in the repayment of the principal, will be promptly reported by the Accountant-General to the authority which sanctioned the loan or the advance. On receipt of such a report, the authority concerned should immediately take steps to get the default remedied.

NOTE-The responsibility of the Accountant-General under this rule refers only to the loans the detailed accounts for which are kept up by him (See rule 213).

(2) The authority which sanctions a loan may, in so far as the law allows, enforce a panel rate of compound interest upon all overdue installments of interest of principal and interest. If a penal rate is enforced, it should be, except under special orders of Government, two percent above the rate of ordinary interest on the loan subject to a minimum of 6 percent per annum.

REVENUE DEPARTMENT RETURNS

210. (a) With every return of revenue advances made to the Revenue authorities a memorandum should be submitted setting forth the figures of the treasury plus and minus account and agreeing them with the figures of the return.

(b) The Accountant-General will periodically send to the Board of Revenue a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Board of Revenue to check the reconciliation prescribed in clause (a).

IRRECOVERABLE LOANS AND ADVANCES

211. A competent authority may remit or write off any loans or advances owing to their irrecoverability or otherwise (See rule 42).

212. In respect of Revenue and other advances, for the detailed control accounting and supervision of which Departmental officers are responsible, it is the duty of the Departmental authorities concerned, as soon as any such advance is ascertained to be irrecoverable, to take the necessary steps to get it written off the accounts under the sanction of competent authority, and to advise the Accountant-General, in order that he may make the necessary adjustment in the accounts. Irrecoverable advances written off should nevertheless be registered by the Departmental authorities in a separate account or record, in order that any possible eventual recovery may be made.

NOTE- All amounts affecting loans and advances written off by competent authorities should be adjusted by drawing them from the treasury on simple vouchers by debit to "57-Miscellaneous- Miscellaneous- Miscellaneous- Irrecoverable temporary loans and advances written off" and transfer credit to the loans or advance head concerned so that the transaction may actual pass through the treasury accounts and necessary entries may be made in the registers of Departmental officers and in the treasury plus and minus memoranda.

ACCOUNTS AND CONTROL

213. (1) Subject to the general or specific instructions of the Comptroller and Auditor General, detailed accounts of individual loans and advances, other than those mentioned in sub-rule (2) shall be maintained by the Accountant-General, who shall also watch compliance of the conditions of sanction and recovery.

(2) The accounts of advances for bi-cycles trade-deposit, festivals, flood and cyclone and Revenue and Departmental advance referred to under Subsidiary Rules 505 and 509 or the Orissa Treasury Code, shall be maintained by Departmental authorities, namely, Drawing and Disbursing Officers and Controlling Officers, who shall watch their recovery. It shall also be their responsibility to watch payment of loans and advances granted to public and quasi-public bodies and individuals and review the progress of repayments periodically to avoid delays and irregularities.

(3) Drawing and Disbursing Officers shall furnish to the Accountant-General and the Controlling Officers annual returns of loans and advances in forms O.G.F.R. 9-A and 9-B by the 31st of May each year. In respect of loans, advances or grants of rupees five lakhs and more sanctioned in favour of public or quasi-public bodies authorities, a statement indicating the particulars of each sanction shall also be furnished to the Accountant-General and the Controlling Officer in form O.G.F.R. 9-C by the date.

(F.D.O.M. NO. Codes-57/80-26286-F., dated the 25th June 1981)

ANNUAL RETURNS

214. The Accountant-General will submit to Government for purposes of review an annual statement showing the details of outstanding loans and advances borne on his books under the head "P-Loans and Advances by State Government". The statement is to be submitted in Form O.G.F.R. 10 not later than the 30th September of the following year.

CHAPTER 14-ADVANCES TO GOVERNMENT SERVANTS

SECTION 1-GENERAL

215. The following rules regulate the grant of advances to Government servants and others. In cases not covered by these rules or by the rules in Chapter 13, advances cannot be made except under the special orders of the State Government.

216. It is not permissible to sanction a loan or advance to a Government servant which involves a breach of any of the basic principles laid down in rule 9. In any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance not exceeding the cash grant will not require the sanction of a higher authority.

217. Simple interest at the rate fixed by Government for the purpose will be charged on advances granted to Government servants for house building; purchase and repair of houses and for the purchase of motor cars, motor cycles and other conveyances and for purchases of type-writers. The interest will be calculated on balances outstanding on the last day of each month. The amount of interest so calculated will be recovered in one or more installments, each such installments being not appreciably greater than the installments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE 1- In cases, where pay bills for a month are disbursed before the end of the month, an installment in repayment of an advance received through the pay bill will be taken as having been refunded on the first of the following month the normal date for the disbursement of pay.

NOTE 2- In case Government servants are unable to present their claims in time for certain administrative reasons or for want of pay slip from Audit Office, the deductions should be deemed to have been made in the month following the month to which the pay leave salary relates, irrespective of the actual date of drawl and interest be calculated on that basis.

(F.D.O.M. No. 37979-Codes-143/75-F., dated the 11th September 1975)

NOTE 3- If in any particular case any advance is drawn in more than one installment, the rate of interest recoverable will be determined with reference to the date on which the first installment is drawn.

NOTE 4- (i) No interest shall be charged on the amount of advance outstanding against a Government servant for recovery beyond the date of his retirement/death before retirement.

(ii) In case of retirement amount of advance or amount of interest or both outstanding for recovery will be set off by adjustment from the gratuity/death-cum-retirement gratuity/arrears of pay/leave salary, payable after the date of retirement.

(iii) In case of death of a Government servant before retirement, the amount of advance if any, outstanding for recovery should be set off by adjustment from the Gratuity/D.C.R.G./ Arrears of Pay/Leave salary payable after death of the Government servant.

(iv) The amount of interest on the advance if any, not already recovered and outstanding for recovery shall not be recovered and recovery of the same shall be deemed to have been waived.

(F.D.O.M. No.17325-Codes-17/85, dated the 22nd April 1985)

218. Rules 220 to 263 do not ordinarily apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. In special cases, however, if the circumstances admit of provision of adequate security, advances may be granted in accordance with the terms of these rules to officiating or temporary Government servants without any substantive appointment under general or special sanction of Government in the Finance Department.

219. All advances are subject to adjustment by the Government servants receiving them in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of the borrowing Government Servant going on leave of any kind with leave salary or his drawing subsistence grant. The sanctioning authority may in exceptional cases order a reduction in the amount of the monthly installment, provided that in the case if interest-bearing advances to Government servants, the whole amount due should be completely recovered within the period originally fixed.

SECTION II- INTEREST- BEARING ADVANCES

SUB-SECTION (1) HOUSE BUILDING ADVANCES

220. "Government may issue instructions laying down the principles to regulate the grant of advance to Government servants for building etc., of houses".

NOTE- The exiting instructions in this connection are contained in the Finance Department Resolution No.21246-Codes-22/59-F., dated the 22nd June 1959 and Resolution No,6251-Codes-22/59-F., dated the 4th March 1960.

(F.D.O.M. No. 45579-Codes-78/71-F., dated the 8th December 1971)

221-236. Deleted

(F.D.O.M. No.45579-Codes-78/71-F., dated the 8th December 1971)

SUB-SECTION (2)-ADVANCE FOR PURCHASE OF MOTOR CARS/PERSONAL COMPUTERS

237. The State Government may in the Public interest sanction an advance for purchase of a Motor Car or Personal Computer to a Government servant whose monthly basic Pay is not less than Rs.3, 000 as per the Revised Scales of Pay Rules, 1989:

Provided that the Officers belonging to All India Services and other State Government officers whose monthly basic pay is not less than Rs.1,500 in the prerevised scales (1985) shall also be eligible for the aforesaid advance, till they come over to their respective revised scales of Pay:

Provided further that Officers belonging to permanent All India Service allotted to the State but on deputation to Central Government for not more than six years shall also be eligible for the aforesaid advance.

NOTE:-"Basic Pay" means 'Pay' as defined in rule 33 (a) (1) of Orissa Service Code.

(F.D.O.M. No.42918-Codes-57/93-F., dated the 30th September 1993)

238. The amount of advance admissible to a Government Servant for purchase of Motor Car or Personal Computer and the manner of its recovery shall be prescribed by Government from time to time. If the actual price paid, excluding, save as provided in rule 240 (2) below, the cost of insurance, transportation from the place of purchase or subsequent repairs is less than the advance taken, the balance shall forthwith be refunded to Government, though the Mortgage bond should be for the full amount drawn from the Treasury.

NOTE 1- Advance for the purchase of Motor Car or Personal Computer will be admissible to a Government Servant once in four years. The period of four years shall count from the date of drawl of the last advance.

NOTE-II- The Government Servant who has already drawn an advance for the purchase of a Motor Car/ Personal Computer and the period of 4 years has not elapsed from the date of drawl of the advance, and who fails to furnish a No Demand Certificate from the Accountant-General, Orissa, shall not be eligible for the grant of subsequent advance for the purchase of a Motor Car/ Personal Computer.

(F.D.O.M. No 42918-Codes-57/93-f., dated the 30th September 1993)

239. Except in special circumstances, Ministers and Deputy Ministers of the State may be given advances only once during their incumbency. The maximum limit of the advance will be as prescribed by Government from time to time. The maximum period of repayment shall be five years. During the period of repayment the vehicle/Personal Computer will be hypothecated to Government. If a Minister or a Deputy Minister resigns before the complete repayment of the advance and interest accrued thereon, he will pay up the outstanding amount in one installment or surrender the car/Personal computer to Government. The same procedure will apply in the case of the Speaker of the Orissa Legislative Assembly. (F.D.O.M. No. Codes-78/71-45579/F., dated 8th December 1971).

(F.D.O.M. No. 42918-Codes-57/93-F., dated the 30th September 1993)

240. (1) A Government servant who is on leave or about to proceed on leave in India for which an advance has been approved by the State Government will not be allowed to draw the advance earlier than a week before the expiry of the leave; but a Government servant who is on leave elsewhere than in India, Burma, Nepal, Ceylon, Pakistan and Aden or is about to proceed on such leave may be allowed to take it from the High Commissioner for India six weeks before his departure for India.

(2) A Government servant taking an advance from the High Commissioner for India within six weeks of his departure for India under sub-clause (1), may include in the amount of the advance required charges separately estimated on account of freight on the motor car/ Personal Computer to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of an officer who purchases a car/Personal Computer in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car/ Personal Computer into India such a Government servant may apply for an advance to cover the price of the car/ Personal Computer as valued on landing in India for customs purpose (which will include the freight), and the cost of insurance, plus the customs duty paid on the car/ Personal Computer. The customs receipt should be produced in both cases.

NOTE- A Government servant who purchases a car/ Personal Computer in Europe prior to six weeks of his departure back to India and who does not hold a post for which a motor car/ Personal Computer has been definitely recognized by Government to be necessary, should, if he proposes to apply for an advance on return to India, inform the State Government of his intention and obtain their consent before he brings a car/ Personal Computer to India.

The clause relating to drawal of a motor car/ Personal Computer advance from the High Commissioner of India, London, should be treated as having been held in abeyance until further orders.

(Government of India, Ministry of Finance No. F.-50(13) EV/152, dated the 6th June 1952)

(F.D.O.M. No.42918-Codes-57/93-F., dated the 30th September 1993)

241. Recovery of the advance will be made by deducting monthly installments from the pay bill of the Government servant at such rate as may be prescribed by Government either by general or special order. It will commence with the first issue of pay after the advance is drawn. A Government servant may, however, if he so desires are permitted to repay the advance in a smaller-number of installment or he may pay more than one installment at a time. The amount of interest calculated in accordance with rule 217 will be recovered in one or more installment, each such installment being not appreciable greater than the installments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE- The amount of the advance to be recovered monthly should e fixed in whole rupees except in the case of the last installment when the remaining balance including any fraction of a rupee should be recovered.

(F.D.O.M. No.45579-Codes-78/71-F., dated the 8th December 1971)

242. Except when a Government servant proceeds on leave not being leave on average pay not exceeding four months (or privilege leave, earned leave not exceeding 120 days or any other leave which is treated as equivalent to leave on average pay not exceeding four months) or retires from the service or is transferred to an appointment the duties of which do not render the possession of a motor car/Personal Computer necessary, the previous sanction of the State Government is necessary to the sale by him of a car/ Personal Computer purchased with the aid of an advance which, with interest accrued, has not been fully repaid. If a Government servant whishes to transfer such a car/ Personal Computer to another Government servant who performs the duties of a kind that renders the possession of a motor car/ Personal Computer necessary, the State Government may permit the transfer of the liability attaching to the car/ Personal Computer to the later Government servant, provided that the records a declaration that he is aware that the car/ Personal Computer transferred to him remains subject to the mortgage bond and that he is bound by its terms and provision.

(F.D.O.M. No. Codes-78/71-45579-F., dated the 8th December 1971)

(F.D.O.M. No. Codes-57/93-42918-F., dated the 30th September 1993)

243. In all cases in which a car/ Personal Computer is sold before the advance received for its Purchase from Government with interest accrued thereon has been fully repaid, the sale-proceeds must be applied, so far as may be necessary towards the repayment of such outstanding balance, provided that when the car/ Personal Computer is sold only in order that another car/ Personal Computer may be purchased, the State Government may permit a Government servant to apply the sale-proceeds towards such purchase, subject to the following conditions:-

(a) the amount outstanding shall not be permitted to exceed the cost of the new car/ Personal Computer.

(b) The amount outstanding shall continue to be repaid at the rate previously fixed;

(c) The new car/ Personal Computer must be insured and mortgaged to Government as required by these rules.

(F.D.O.M. No. Codes-57/93-42918-F., dated the 30the September 1993)

244. When a Government servant has once paid the price of a car/ Personal Computer, Government may not permit him to recoup himself (i) unless he applies within a reasonable time and (ii) unless they are satisfied that it was his intention when he paid the price to apply for an advance and that he was prevented by sufficient reason from applying for it before the price was paid.

(F.D.M.O. No. Codes-57/93-42918-F., dated the 30th September 1993)

245. A Government servant who draws an advance in India for the purchase of a motor car/ Personal Computer is expected to complete his negotiations for the purchase and to pay finally for the car/ Personal Computer within one month from the date on which he draws the advance; falling such completion and payment; the full amount of the advance drawn, with interest thereon for one month must be refunded to Government. This condition should always be mentioned in letter sanctioning such advances.

(F.D.O.M. No. Codes-57/93-42918-F., dated the 30th September 1993)

246. (i) At the time drawing the advance the Government servant will be required to execute an agreement in Form O.G.F.R. 19 and on completing the purchase he will further be required to execute a mortgage bond in Form O.G.F.R. 20 hypothecating the car/ Personal Computer to the Governor of Orissa as security for the advance. Full specification of the car/ Personal Computer purchased including the cost price should be entered in the schedule of specifications attached to the mortgage bond.

(2) In the case of advance drawn in England, a similar agreement and a personal security bond in the prescribed from will be executed at the time of drawing the advance and at the time of purchase respectively.

(F.D.O.M. No. Codes-57/93-42918-F., dated the 30th September 1993)

247. The order sanctioning an advance will remain valid for one month from the date of 'issue'

(F.D.M.O. No. Codes-78/71-45579-F., dated the 8th December 1971)

248. A Government servant to whom an advance is sanctioned, shall before drawl of the advance, execute and furnish an agreement in form O.G.F.R. 19 to the Drawing and Disbursing Officer for signature for and on behalf of the Governor. The Drawing and Disbursing Officer shall record a certificate of execution of agreement on the bill and after disbursement of the advance to the concerned officer; return the agreement to the sanctioning authority, indicating the date of drawl and disbursement. The sanctioning authority shall thereafter inform the Accountant-General that the sanctioned advance has been paid to the Officer on execution of a proper agreement.

(F.D.M.O. No. Codes-39/80-27459-F., dated the 17 the May 1980)

249. The mortgage bond referred to in Rule 246 should be executed within one month from the date of drawl of the advance and submitted to the sanctioning authority for safe custody. When the advance has been fully repaid the bond should be returned to the Government servant concerned, duly cancelled after obtaining a No Demand Certificate, from the Audit Officer.

(F.D.M.O. No. Codes-44/77-14242-F., dated the 24th March 1977)

250. (1) The car/ Personal Computer must be insured against full loss by fire, theft, accident or disturbances. Insurance on owner-driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where-

(a) the owner of the car/ Personal Computer undertakes to meet the first Rs.50 or so of a claim preferred against an insurance company in the event of an accident, or

(b) the car/ Personal Computer is not insured against accident for any season of the year during which it is not in the use but is stored in a garage.

(2) Such insurance should be effected within one month from the date of purchase of car/ Personal Computer. A Government servant drawing a similar advance in England is required to effect insurance within one month of his arrival in India, unless an insurance policy is already in existence.

(3) A clause as in From O.G.F.R. 21 should be inserted in all policies of insurance in respect of motor car/ Personal Computer purchased by Government servant with the help of advances taken from Government. All officers of Government taking advances for purchase of Vehicles/ Personal Computer should disclose to the insurer the fact of the vehicles Personal Computer having been purchased with the help of such advances and also have the clause referred to insert in the policies of insurance of such vehicles Personal Computer. The vehicles/ Personal Computer should in no case be insured with Insurance Companies which do not agree to include the clause in the Policy.

(F.D.O.M. NO.Codes-78/71-45579-F., dated the 8th December 1971)

(4) On receipt of the certificate prescribed in rule 248, the Accountant-General will obtain from the Government servant drawing the advance, a latter in Form O.G.F.R. 22 to the Motor Insurance Company with whom the motor car/ Personal Computer is insured to notify to them the fact that the State Government are interested in the insurance police secured. He will himself forward this letter to the Company and obtain their acknowledgement. In the case of insurances effected on annual basis, the process prescribed above shall be repeated every year until the advance has been fully repaid to Government. The conveyance mortgaged to Government should not be sold without the previous sanction of Government.

(5) If the motor car/ Personal Computer purchased has not been insured within the prescribed period or has not been re-insured before the expiry of period of policy, the Accountant-General will call upon the officer either to refund the outstanding balance at once or to produce evidence of insurance or re-insurance as the case may be within ten days of receipt of notice which will be sent by the Accountant –General. The amount for which the car/Personal Computer is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason, the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the officer should refund the difference to Government. Amount to be refunded must be recovered in not more than three monthly installments.

(F.D.O.M. No. Codes-57/93-42918-F., dated the 30th September 1993)

251. Advances for the purchase of motor cars/ Personal Computer to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the State Government for the necessary sanction. If the sanction is accorded it will be subject to the proviso that the advance by the foreign employer shall be regulated by the same conditions as would apply if the Government servant were serving directly under Government. In special cases, however, where a Government servant's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the advance may under the special orders of the State Government be met from Government funds provided the Government servant's duties are such as to render the possession of a motor car / Personal Computer practically a necessity.

(F.D.O.M. No. Codes-57/93-42918-F., dated the 30th September 1993)

252. The grant of an advance for the purchase of a motor car / Personal Computer to a Government servant who proceeds on deputation out of India and desires a motor car / Personal Computer for use during his deputation is not admissible.

(F.D.O.M. No Codes-57/93-42918-F., dated the 30th September 1993)

SUB-SECTION (3)- ADVANCES FOR PURCHASE MOTOR CYCLE

253. (1) The State Government may in the public interest, sanction an advance for purchase of a Motor Cycle/ Scooter to a Government Servant whose monthly basic pay is not less than Rs.1,500 as per the Revised Scales of Pay Rules, 1989:

Provided that the officers belonging to All-India Service, Divisional Accountants and other State Government Officers whose monthly basic pay in not less than Rs. 550 in the pre-revised scales, 1985, shall also be eligible for such advance till they come over to their respective revised scales of pay.

NOTE-"Basic pay" means 'Pay' as defined in rule 33 (a) (i) of the Orissa Service Code.

(F.D.O.M. No. Codes -50/86-1861-F., dated the 16th January 1987 &

F.D.O. M No. Codes-64/92-23892-F.,dated the 27th May 1992)

(2) The State Government may, in the public interest, sanction an advance to a Government Servant for purchase of a Moped.

(F.D.O.M. No. 42856-Codes-58/89-F., dated the 2nd December 1989)

253-A. The amount of advance for purchase of Motor Cycle and the manner of its recovery shall be prescribed by Government from time to time. If the actual price paid; excluding the cost of insurance, transportation from the place of purchase or subsequent repairs is less than the advance taken, the balance shall forthwith be refunded to Government.

NOTE- Advance for purchase of Motor Cycle will be admissible to a Government servant once in four years. The period of four years shall count from the date of drawal of the last advance.

(F.D.O.M. No.52623-Codes 81/79-F., dated the 15th November 1979)

(F.D.O.M. No. 10171-Codes-19/73-F., dated the 5th March 1973)

253-B. The amount of advance admissible to a Government servant for purchase of Mopeds and the manner of its recovery shall be prescribed by Government from time to time. If the actual price paid excluding the cost of insurance, transportation from the place of purchase or subsequent repairs is less than the advance taken, the balance shall forthwith be refunded to Government.

NOTE-Advance for purchase of Mopeds will be admissible to a Government servant once in four years. The period of four years shall count from the date of drawl of the last advance.

(F.D.O.M. No.17106-CA-1-77/85-F., dated the 19th April 1985)

254. The general rules and conditions prescribed in sub-section (2) above relating to advances for purchase of motor cars apply mutatis mutandis to advances for purchase of motor cycles as well.

254-A. The general rules and conditions prescribed relating to advances for purchase of motor cars/ cycle shall apply mutatis mutandis to advances for purchase of mopeds as well.

(F.D.O.M. No.17106-CA-1-77/85-F., dated the 19th April 1985)

SUB-SECTION (4) - ADVANCES FOR PURCHASE OF BICYCLE AND OTHER

CONVEYANCES

255. All Heads of Departments, Departments of Government and Heads of Offices are authorized to sanction advances to Government servants under their control for purchase of bicycle subject to the following conditions and restrictions:-

(i) The advance will be admissible to all non-gazetted Government servants including Class IV Government servants.

(ii) The total amount of advance admissible for the purpose and the manner of recovery of the same shall be such as is prescribed by Government from time to time.

(iii) The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last installment, when the remaining balance including any fraction of a rupee should be recovered.

(iv) The bicycle with the cash memo, showing the actual price of the cycle purchased with the advance should invariably be produced by the Government servant obtaining the advance before the sanctioning authority or any other officer selected by him. If the cash receipt along with the details of the purchase is not produced within one month of the drawl, the full amount of advance together with the interest thereon for one month shall be refunded forthwith.

(v) The bicycle purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon is fully repay

(vi) An advance for the purchase of bicycle will be admissible to a Government servant not more than once in 3 years. The period of 3 years will be reckoned from the date of drawl of advance.

(F.D.O.M. No. 10373-Codes-34/73-F., dated the 5th March 1973)

(vii) The advance will be interest bearing and interest will be charged at the rate prescribed by Government from time to time.

(viii) The amount of interest recoverable under rule 217 shall be recovered in one installment after the principal has been repaid.

(ix) Sanction of this advance to temporary Government servants shall be subject to the following further restrictions, namely:-

(a) The sanctioning authority should satisfy himself and certify that the applicant is likely to continue in service till the full recovery of the advance with interest accrued thereon is effected.

(b) The applicant should furnish a personal surety for the full amount of advance from a permanent Government servant.

(c) Temporary Class IV Government servants, who have not completed 3 years of service under the State Government, will not be eligible for such advance.

(F.D.M.O. No.45579-Codes-78/71-F., dated the 8th December 1971)

AVAILABILITY OF FUNDS

256. In respect of advances under rules 220 to 255 and rule 258, the sanctioning authority when issuing the order should warn the Government servant to whom the advance is granted not to ask for the pay order till he actually requires the money and also not to commit himself on the assumption that funds will be available. When he wishes to draw the advance, he should write to the Accountant-General for authority to draw the amount sanctioned. The authority will be issued only when there are sufficient funds to meet the charge and will remain valid for a fortnight from the date of issue and if not acted upon within this period it would require a fresh reference to the Accountant- General. The sanctioning orders for these advances remain current for a period of six months. If the sanctioning authority, reports that practical difficulties will be caused if the payment is withheld for want of funds, the Accountant-General will issue the necessary authority and take action for obtaining additional funds.

SUB-SECTION (5)- PSSAGE ADVNCES

257. Deleted.

(F.D.O.M. No. 16528-Codes-17/59-F., dated the 28th April 1969)

SUB-SECTION (6)-ADVANCE FOR PURCHASE OF TYPEWRITERS

258. Departments of Government may sanction advances for the purchase of typewriters to a Gazetted Government Servant, who desires to purchase a machine for himself for use for Government work subject to the following conditions:-

(1) The application for the advance should be sent through the Head of Department concerned.

(2) The advance granted shall not exceed Rs.350 or the amount at which it could be purchased from a recognized company whichever is less. If the actual price is less than the advance taken the balance should forthwith be refunded to Government. Recovery of the advance will be made in 24 monthly installments by deduction from the pay of the officer for whom the machine is purchased who will be held responsible for its maintenance in good order. The first installment of recovery will be made from the pay of the month in which the advance is made. Interest will be recovered as indicated in rule 217.

NOTE- The amount of the advance will be recovered in equal monthly installments, except in the case of last installment, when the remaining balance including any fraction of a rupee should be recovered.

The article purchased with the advance will remain as the property of Government till the advance with interest accrued thereon is fully repaid.

(3) If the officer for whom a machine has been purchased by means of an advance leaves Government service or retires before the advance has been fully repaid, he may be allowed the option of removing the typewriter on payment in full of the outstanding installments with interest, or of transferring it, together with the obligation to meet outstanding installment with interest to his successor on receipt from the latter of a sum of money calculated on fair valuation of the machine.

SECTION III-INTEREST FREE ADVANCES

SUB-SECTION (1) ADVANCES ON TRANSFER

259. (1). An advance my be allowed to a Government servant under orders of transfer up to an amount not exceeding one month's substantive pay plus the traveling allowance to which he my be entitled under the rules in consequence of the transfer. The advance may be sanctioned by the Head of office or by a Gazetted Officer authorized by him in that behalf. The advance drawn by or paid to the Government servant should be recorded in this last pay certificate.

The advance of pay should be recovered from the pay of the Government servant is not more than three monthly installments, commencing from the month in which he draws full months pay or leave salary and joining his new appointment. Where a second advance of pay is sanctioned to Government servant before the recovery of the previous advance, the un-recovered balance of the previous advance should be added to the advance next sanctioned and instilments of recovery, not exceeding three, should be fixed with reference to the consolidated amount. A Government servant who having drawn an advance of pay or having been paid such advance, does not proceed on transfer within a period of one month from the date of drawl or payment, as the case may be, should refund the entire advance forthwith, failing which it should be recovered from his next pay bill in one installment.

The advance of traveling allowance should be recovered in full on submission of the Government servant's traveling allowance bill. The bill for traveling allowance should be submitted by the Government servant within one month from the date of completion of the journey failing which the full amount of advance should be deducted from his pay bill.

(F.D.O.M. No.29686- Codes-57/59-F., dated the 20th June 1979)

NOTE 1- Authorities competent to sanction advances under this rule may sanction such advances for themselves also.

NOTE 2- An advance under this rule is also admissible to a Government servant who receives orders of transfer during leave.

NOTE 3- This rule does not preclude the grant of second advance to a Government servant to cover the traveling expenses of any member of his family who follows him within six months from the date of his transfer and in respect of whom an advance of traveling allowance has not already been drawn.

NOTE 4- When a single lump sum advance is drawn to cover the traveling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servant's family do not actual make or complete the journey with him. In such a case, the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of traveling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

NOTE 5- The advance of pay under this rule may be allowed to be drawn at the new station soon after the arrival of the Government servant there, on production of the last pay certificates showing that no advance was drawn at the old station.

NOTE 6- The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instilment.

NOTE 7- No advance pay and traveling allowance will be allow to a Government servant who is transferred and posted in the same headquarters.

(F.D.O.M. No.45579-Codes-78/71-F., dated the 8th December 1971)

(2) A temporary or officiating Government servant with no permanent appointment under Government my be granted advances of pay and traveling allowance on the general conditions in the above rule and also subject to further restrictions mentioned below:-

(1) An advance not exceeding one month's pay may be granted in such cases only where the period of employment is likely to be longer than the period within which recovery can be effected.

(2) An advance of traveling allowance up to the amount admissible may be given in all cases where traveling allowance on transfer would be admissible. The bills for such advances should be submitted by the Government servant within one month from the date of completion of the journey beyond which date the advance traveling allowance should be deducted from his pay bill.

(3) Where traveling allowance on transfer is not admissible, the temporary Government servant may in addition to the advance of one month's pay referred to in (1) above be given his pay up to the date of transfer provided the disbursement of pay before the end of the month is permissible under Subsidiary Rule 175 (ii) of the Orissa Treasury Code, Vol.1.

(4) A Government servant without a substantive appointment while officiating in a post, transferred to another post at a different station in the same cadre, may also be granted advance of pay not exceeding one month's officiating pay and also of traveling allowance on the same conditions as are prescribed above.

(5) Both temporary and officiating Government servants, in whose favour advances of pay and traveling allowance are sanctioned shall be required to furnish personal sureties from permanent Government servants in Form O.G.F.R. 23.

NOTE – In no circumstances an advance should be granted to a temporary or officiating Government servant who is transferred to another State.

(3) (i) Advance pay and traveling allowance to Government servants on transfer to foreign service may be sanctioned as per rules by the authority competent to sanction such transfer.
(ii) In case of transfer of Government servant to different Government/Foreign Service, any advance towards Pay and T.A. paid by the Government would be finally booked as revenue expenditure. Recovery/adjustment of these advances from the officer's pay/T.A. bill will be watched through the Last Pay Certificate and credit/net debit would be accounted for in the same manner in the books of borrowing Government/Foreign Employer. The same procedure will operate in reverse when the Government servant reverts to the parent Government/ Department.

(F.D.O.M. No.45579-Codes-78/71-F., dated 8th December 1971)

(F.D.O.M. No.1859-Codes-122/86-F., dated 16th January 1987)

SUB-SECTION (2) – ADVANCES ON ARRIVAL IN INDIA ON FIRST

APPOITMENT OR ON RETURN FROM LEAVE OR DEPUTATION OUT OF INDIA

260. Advances may be granted to a Government servant not subject to Military rules-

(i) On arrival in India on first appointment, of an amount not exceeding two month's substantive pay less the amount of any advance made in England.

NOTE- When a Government servant on arrival in India asks for an advance and produces no last pay certificate, an advance may be granted by the Accountant-General concerned, on the Government servant furnishing a declaration that he has not received any advance in England.

(ii) On return from leave or deputation elsewhere than in India, Ceylon, Nepal, Burma, Aden, Pakistan and foreign possessions in India, of an amount not exceeding two months substantive pay or Rs.1, 000 whichever is less, in addition to any advance made in England, provided that the leave was not leave on average pay not exceeding four months or any other leave equivalent thereto (See rule 242) and that no advance has been drawn under rule 259 (1).

261. These advances may be drawn on the authority of the Accountant-General from any treasury in Orissa specified by him in such orders. If payment of an advance is required at a treasury outside the State the advance will be drawn under the orders of the audit officer concerned. Such advances as well as similar advance made in England are recoverable by monthly installments of one-third of pay fixed in whole rupees.

NOTE- The recovery of an advance made under the Military Leave Rules to a Military Officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

SUB-SECTION (3)-ADVANCES FOR JOURNEYS ON TOUR

262. Advances for journeys on tour may be made under the rules specified below:-

(i) To a Government servant, other than an inspecting officer, proceeding on tour, up to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the Government servant's return to headquarters or 31st March, whichever is earlier.

NOTE- Advances under this sub-clause may be granted by heads of office but they should not be applied to the expenditure of any Gazetted Government servant for his Traveling Allowance.

(F.D.O.M. No.55552-Codes-77/77-F., dated 2nd November 1977)

(ii) To non-Gazetted Government servants or Class IV Government servants accompanying officers on tour or proceeding on inspection or other special work, by the head of their office, of an amount sufficient to cover their personal traveling expenses for a month, subject to adjustment on return to headquarters or 31st March, whichever is earlier.

NOTE- As a temporary measure the concession has been extended to the above Government servants on tour even though they do not accompany an officer.

(iii) To Gazetted Government servants proceeding on tour subject to the following conditions:-

(1) The advance should not exceed the railway mileage or the traveling allowance admissible for journey by air, as the case may be.

(2) The advance should be adjusted in full from the traveling allowance bill of the Government servant which should be submitted by him within one month from the date of completion of the journey. No subsequent advance will be admissible till the previous advance has been fully adjusted.

(F.D.O.M. No.25129-Codes-10/81-F., dated the 29th may 1981)

(iv) Government servants with no substantive appointment under Government may be allowed such advances subject to the conditions mentioned in this rule and in clause (5) or rule 259 (2).

(v) To the Speaker and Deputy Speaker of the Assembly, the Ministers and Deputy Ministers, the Advocate General, and the Parliamentary Secretaries of traveling allowance required by them to meet their traveling expenses for journeys on tour subject to the conditions:-

(1) that the advance is limited to the traveling expenses actually required for a particular tour subject to adjustment on completion of the tour or 31st March whichever is earlier, and

(2) that no subsequent advance is drawn when a pervious advance still remains unadjusted.

(vi) To non-officials who are entrusted with State work which involves prolonged tours outside the State of traveling allowance subject to the conditions:-

(1) The advance will be granted only in special cases to meet expenses for long and extensive tours outside the State.

(2) The amount of advance will in all cases be not less than 15 per cent below the minimum which will be required for the journey inclusive of half.

(3) Each advance will be sanctioned by the concerned Department of Government only when it is essential and after a careful consideration of the merits of each case.

(4) The non-officials concerned should sign a statement declaring that in case the advance is not adjusted in full through detailed bill immediately on the completion of their tour, they undertake to repay it in cash. In cases where advances are paid to members of the Legislative Assembly who are entitled to salary, they should likewise give a declaration consenting to the recovery of the advance from their salaries, if it is not adjusted through detailed bill immediately on completion of the tour.

(5) No advance will be granted until the previous advance, if any, has been adjusted.

OTHER ADVANCES

263. Advances may be granted by the Collector to Treasury Officer or Superintendent of Police for expenses connected with a remittance of treasury to be adjusted when the duty is completed.

264. Advances are permissible for expenditure on law-suits is which Government is a party. Such advances are sanctioned by the Legal Remembrances and Commissioners of Divisions and other officers empowered to do so. The expenditure on law-suits is regulated by rules 10 to 121 of the Bihar and Orissa Practice and Procedure Manual, 1939.

NOTE-Advances under this rule and under rule 262 are treated as final charges and not as advances recoverable and are to be shown as “contingent charges” and “Traveling allowances”, respectively.

265. An advance of half a month’s pay is permissible to each accepted recruit of the Police Department under the rules of the Police Manual. No special sanction of the State Government or the Inspector-General of police is necessary. The advance is recoverable from the pay of the recruit in two monthly installments. (The above concession applies also to recruits for the Orissa Military Police).

ADVANCES FOR ANTI-RABIC TREATMENT

266. Advances to Government servants and others proceeding to a Pasteur institute for anti-rabic treatment should be regulated by the rules contained in the Orissa Service Code, Volume-II.

SPECIAL ADVANCES

267. Interest-free advances to Government officers and others for special departmental purposes will be regulated by special orders issued by Government.

NOTE- In cases of advances regulated under this rule, sanctions to be issued by the competent authority/agreements to be executed at the time of drawing of advance should stipulate that no interest shall be chargeable if the conditions attached to the sanction, including those relating to the recovery of amount are complied with fully to the satisfaction of the competent authority. However in cases of default, interest shall be charged @ 2 ^{1}/2% on above the prescribed rate of interest in the following cases.

(i) In cases where the advance is not utilized fully but the adjustment bill is submitted in time interest may be charged at the rate prescribed for advances for purchases of Motor conveyance (other than Motor Car) plus $2^{1}/2\%$ on the unutilized portion of the advance from the date of drawl of advance to the date of refund of advance.

(ii) In cases where the adjustment bill is not submitted within the prescribed time, the entire amount of advance may be recovered in one lump sum immediately on expiry of such time limit. In such cases interest may be charged at the rate of interest prescribed at (1) above on the entire amount of advance from the date of drawl to the date recovery of amount. The claim of the Government servant for re-imbursement would, however, not be forfeited merely on account of recovery of advance. Heads of Offices may, however, waive such recovery on charging of interest thereon, in cases where non-submission of adjustment bill can be attributed to genuine difficulties.

The amount of penalty recovered shall be credited to the receipt head corresponding to the expenditure head to which the advance was debited.

(F.D.O.M. No. Codes-15/87-6915-F., dated the 24th February 1987)

CHAPTER 15- MISCELLANEOUS SUBJECTS

SECTION 1- SECURITY DEPOSITS

268. Rules regarding the security of Treasures in district treasuries and the form of security bond to be executed by treasures are given in Subsidiary rules 20 and 21 of the Orissa Treasury Code. The following instructions apply generally to securities to be taken from other officials entrusted with the custody of cash or stores.

269. Subject to any special rules or order made by Government in this behalf every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The competent authority will determine whether the amount of security shall be paid in a lump sum or by deduction from pay.

When promissory notes are deposited as security their realizable cash value should approximate to the amount of the security required.

NOTE1-Competent authorities referred to in this rules means Administrative Department, Head of Department and Head of office.

(F.D.O.M. No. 1855- Codes-18/86-F., dated the 16th January 1987)

NOTE 2- No security deposit need to taken from the Custodian of office furniture, Stationery and other articles required for office management as such provided that the Head of office is satisfied about the safeguards against losses through pilferage etc.

NOTE 3- No security deposit need be taken from Librarians of Library staff.

NOTE 4- The above rule does not make any distinction between Gazetted and non-Gazetted officers so far as furnishing a security by officers entrusted with the custody of cash stores is concerned. In all cases where security is to be taken under this rule it should be taken from all officers irrespective of the fact whether they are Gazetted on non-Gazetted in status.

The question as to whether as a security should be taken or not (either from the Gazetted or non-Gazetted Officer) however, depends on whether the officer concerned handles cash/ stores or is merely jointly responsible for custody of cash balanced stores. For example, although the Treasury Officer under Orissa Treasury Code is jointly responsible with the Treasurer for the custody of cash balance, as clear he does not handle the cash, no security is required to be taken from him but security is to be taken from the Treasury who only handles the cash.

(Finance Department O.M. No. 2574-Tr.A-27/61-F., dated the 28th January 1961)

NOTE 5- The security bond from the Government servants handling cash/ stores may be taken in the form given in Appendix 17 A of Orissa General Financial Rule, Volume II.

(Finance Department O.M. No.5371-Tr.A-72/62-F., dated the 10th February 1962)

NOTE 6- The amount of security to be obtained under rule 269 from a Government servant, entrusted with the custody of cash, should be determined on the basis of actual cash handled and should not include account payee cheques or drafts, the cash of which is not handled by him.

(F.D.O.M. No. 39077- Codes -110/73-F., dated 25th August 1973)

270. When a Government servant who has furnished security takes regular leave or is deputed to other duty, the Government servant who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post, unless the competent authority concerned has authorized a relaxation of the rules regarding security applicable to his case.

271. Whenever a private person of firm contracts with Government to supply stores or execute a work he or it should, unless exempted in very exceptional cases by the department concerned, be required to give security for the due fulfillment of the contract in the manner and subject to the condition as indicated below and suitable provisions regarding the security should be incorporated in the agreement.

National Savings Certificates, Post Office Saving Bank Account, Post Office Time Deposit Account, Kisan Vikas Patra	National Savings Certificates, Post Office Time Deposit Account, Kisan Vikas Patra should be formally transferred to the Departmental Authority who accepts the security with the sanction of the Postmaster and should be accepted at their surrendered value when tendered. The pledging of the deposits should be in accordance with the procedures laid down in the respective rules.

(F.D.O.M. No 25581-Codes- 40/95-F., dated the 23rd June 1995)

272. The security taken from a Government Officer should be in one of the following forms subject to the conditions noted against each, or partly in one and partly in another of these forms, when this is specially permitted by the Departmental authority, authorized to accept the security.

Forms	Conditions
(i) Cash	Government will not pay any interest on any deposit held in form of cash.
(ii) Promissory notes and Stock Certificates Of the Central Government or State Government, Municipal Debentures or Port Trust Bonds or Bonds and/ or Debentures issued by State Financial Corporations.	These securities should be accepted at five percent below the market price or at the face value whichever is less and should be dealt with in accordance with the rules in Chapter IX of the Government Securities Manual.
(iii) Post Office Savings Pass Books	A Pass Book for a deposit made under Post Office Savings Bank Rules may be accepted as security provided that the depositor has signed and delivered to the Post Master a letter in the prescribed form as required by those rules.
(iv)National Savings Certificates, Post Office Time Deposit Account, 10 Years Social Security Certificates and Kisan Vikas Patras.	National Savings Certificates, Post Office Time Deposit Account, 10 Years Social Security Certificates and Kisan Vikas Patras should be formally transferred to the departmental authority who accepts the security with the sanction of the Post Master and should be accepted at their surrender value at the time tendered. The pledging of these deposits should be in accordance with the procedures laid down in the respective rules.

(v) Deposit receipts of Scheduled Banks specified in the Reserve Bank of India Act, 1934 and Deposit Receipts of Regional Rural Banks.	(a)Deposit Receipt should be made out in the name of the pledge. If it is the made out in the name of the pledger, the Bank should certify that the deposit can be withdrawn only on the demand or with the sanction of the pledge. (b)The Bank should agree that on receipt of signed Teasury Chalan and withdrawal order from the pledge in respect of the deposit or any part thereof, it will at once remit the specified amount into the nearest Treasury along with the Chalan and send the Treasury receipt to the pledgee. (c)The responsibility of the pledge in connection with the deposit and interest on it will cease when he issues a final withdrawal order to the depositor and sends intimation to the Bank to that effect.
(vi) Fidelity Bonds from Nationalized Insurance Companies.	A fidelity bond may be accepted as security from a Government Officer but not from a private party.

(F.D.O.M., No.25581-Codes-40/95-F., dated the 23rd June 1995 and

No. 46984- Codes -62/91-F., dated the 19th December 1991)

(vii)Other forms of security specifically Approved by Government for acceptance In any Department, e.g., mortgages on Real property personal security, etc.	Security in any such form may be accepted only in accordance with the terms and conditions laid down in the relevant Government regulations

(F.D.O.M. No. 29744-Codes-56/79-F., dated the 20th June 1979)

(F.D.O.M. No.36785-Codes-66/84-F., dated the 1st September 1984)

273. Security furnished in cash by a Government officer may be converted, at the cost of the depositor, into any of the interest-bearing forms of security mentioned in items (ii) to (v) of the preceding rule, provided-

(i) that the depositor has expressly requested in writing that this be done, and

(ii) that the acceptance of the form or forms of security is permissible under the rules and under the terms of the agreement or bond.

NOTE 1- Cash actually received or recovered may be converted into an interest-bearing form of security even when it forms part of deposits which is being paid in installments and has not yet been realized in full.

(F.D.O.M. No.26424-Codes-13/81-F., dated the 29th June 1981)

(F.D.O.M. o 23191-W.M.-155/65(Part-IX)-F., dated the 8th July 1966)

(F.D.O.M. No.25581-Codes-40/95-F., dated the 23rd June 1995)

274. When a Government servant has furnished security in the form of fidelity bond, the departmental authority receiving the bond should see that the Government servant pays the premia necessary to keep it alive on the due dates and continues to do so until a period of six months has elapsed since he vacated his office. If the Government servant fails to deliver the premium receipt to the departmental authority in time, he should be removed from his post at once.

NOTE – The Treasurers in the Treasuries of the State who furnish fidelity bond as additional security under Subsidiary Rule 21 of the Orissa Treasury Code shall be reimbursed annually with the amounts of the premium paid by them in this regard to the Insurance Companies, approved by the State Government.

275. Subject to any rule or order made by Government in this behalf the form of the security bond to be executed at the time of furnishing security should be determined under orders of the Head of the Department according to the kind of security furnished. When a Government officer is specially permitted to furnish security partly in one and partly in another of the forms of security specified in rule 272 he should execute separate bonds for the different kinds of security.

NOTE- The model form of security bond to be taken from Treasurers in district treasuries is given in Form No. O.T.C.2.

276. (1) Post Office Savings Bank Pass Books, deposit receipts of banks fidelity bonds and security bonds or agreements should be kept in the safe custody of the departmental authority which takes the security.

NOTE 1- All the Post Office Savings Bank Pass Books should be sent to the Post Office as soon as possible after the 15th June of each year, so that the necessary entries on account of interest may be made in them.

In the case of deposit receipts of banks, the depositor should receive the interest, when due, direct from the bank on a letter from the pledge authorizing the bank to pay it to him.

NOTE 2- The security bonds of Government officers employed in treasuries should be kept in a locked box in the double-lock strong room of the district treasury. The Treasury Officer will be responsible for the safe custody of the bonds and should keep the key of the box in his personal custody.

(2) Government Promissory Notes, Post Office Certificates and Defense Savings or National Savings Certificates, Municipal debentures and Port Trust bonds deposited as security should be lodged for safe custody with the Manager of the Reserve Bank at Places where there are offices of that Bank and with the district treasury in other places in accordance with the rules in Chapter IX of the Government Securities Manual.

277. A security deposit taken from a Government Officer should be retained for at least six months from the date when he vacates his post, but a security bond should be retained permanently or until it is certain that there is no further necessity for keeping it.

278. Without the special orders of the competent authority no security deposit should be repaid or re-transferred to the depositor, or otherwise disposed of, except in accordance with the terms of his security bond or agreement. A departmental authority on returning any security to the depositor should be invariably obtaining his acknowledgement duly signed and witnessed. When an interest-bearing security is returned or re-transferred, the acknowledgement should set forth full particulars of the security.

279. The percentage deductions from bills held as security in connection with contracts to execute works should not be refunded till the final bill has been prepared and passed.

SECTION II- TRANSFER OF GOVERNMENT LANDS AND BUILDINGS

280. Save as otherwise provided in any law, rule or order relating to the transfer of Government land, no land belonging to the Government shall be sold or made over to a local authority, body or any person or institution without previous sanction of the Government.

281. When any immovable public property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for purposes other than the specific purposes for which it is granted and that should the property be at any time resumed by Government, the compensation payable therefore shall in no case exceed the amount, if any, paid to Government for the grant together with the cost of any buildings erected, or other works executed, on the land by the local authority or their present value, whichever may be less.

NOTE- The orders regarding the alienation of land and assignment of land Revenue, which is to be distinguished always from the alienation of the land itself, are contained in Orissa State Urban Land Settlement Rules, 1959.

(F.D.O.M. No.41546-Codes-81/71-F., dated the 3rd November 1971)

282. All land, the property of Government, should ordinarily be sold when necessary through the Revenue Department.

283. (1) when any land or building is transferred from one Department to another of the State Government, the transfer shall be free of all charges.

(F.D.O.M. No. 26279- Codes-11/99-F., dated the 9th June 1999)

(2) The transfer of land and buildings between the Union and the State Government is regulated by the provisions of Articles 294, 295, 298, and 299 of the Constitution of India and subsidiary instructions issued by the Central Government which are reproduced in Appendix 18 (Transfer of Lands and Buildings between the Central and the State Governments).

284. If any dispute arises in the application of this rule, the matter should be referred to the Finance Department.

(Finance Department O.M. No.41546-Codes-81/71-F., dated the 3rd November 1971)

SECTION III- INSURANCE OF GOVERNMENT PROPERTY

285. The normal police of Government are not to insure its properties and no expenditure should be incurred without the prior consent of the Finance Department on the insurance of any Government property.

SECTION IV- CHARITABLE ENDOWMENTS AND OTHER TRUSTS

286. General instructions relating to Charitable Endowments and other Trust are published separately.

SECTION V- MISCELLANEOUS

PAYMENT OF ARREAR CLAIMS TO PERSONS NOT IN GOVERNMENT

SERVICE

287. (1) The provisions of rule 72 et seq apply mutatis mutandis to old claims preferred against Government by persons not in Government service.

(2) Claims of Government against railway for overcharges and claims of Railways against Government for under-charges will be recognized and admitted, if they are preferred within six months-

(i) in the case of cash payment- from the date of payment: and

(ii) in the case of warrants and credit notes from the date of presentation of bill by the Railway Administration.

Explanation- The terms "overcharges" and "undercharges" mean overcharges and under-charges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered. The omission of an item in a bill is not an "undercharge" nor is the erroneous inclusion of an item in "overcharge."

SUPPLY OF FORMS

288. The Superintendent, Government Press, Cuttack maintains stocks of the standard forms which are prescribed for use by Government offices, and which are to be printed and supplied by Government. Heads of offices and other Government servants should send their indents to him, subject to the observance of the procedure prescribed in the "Rules for Supply and Custody of Printed forms in Bihar and Orissa, 1930."

DESTRUCTION OF OFFICIAL RECORDS CONNECTED WITH

ACCOUNTS

289. Subject to any general or special rules or orders applicable to particular departments as prescribed in their departmental manuals, no Government record connected with accounts shall be destroyed except in accordance with the provisions of Appendix 19.

(Finance Department O.M. No. Codes 103/69-31236-F., Dated the 30th August 1969)

SUPPLY OF FURNITURE IN RESIDENCES OF HIGH OFICIALS

290. The general rules on the subject are incorporated in Appendix 20.

CHAPTER 16- GOVERNMENT ACCOUNTS

SECTION 1- GENERAL

FORM OF ACCOUNTS

291. The form in which and the general principles and methods according to which the accounts of the Government should be kept have been prescribed by the Comptroller and Auditor-General of India with the approval or the President of India and the main directions in respect thereof are contained in Volume 1 of the Account Code. Volumes II and III of that Code embody the directions of the Comptroller and Auditor-General of India regarding the form of initial and subsidiary accounts to be kept in treasuries and by Officers of the Public Works and the Forest Departments. Detailed rules and instructions relating to the forms of the initial and subsidiary accounts to be kept and rendered by officers of the technical departments whose accounts are not finally settled through the treasury accounts may be laid down in the departmental regulations relating to the departments concerned.

MAJOR, MINOR AND OTHER HEADS OF ACCOUNTS

292. The structure of the accounts consists mainly of the following divisions-

(a) Major heads

(b) Minor heads

(c) Sub-heads

(d) Primary units

(e) Secondary units

(f) Detailed heads

Intermediate heads of account known as sub-major heads are sometimes introduced between a major head and minor had under it when the minor heads are numerous and can conveniently be grouped together under such intermediate heads. In similar circumstances minor heads are divided into sub-heads (group heads).

293. A list of authorized major and minor heads of account is given in Appendix 2 to the Account Code, Volume 1. The introduction of any new major and minor head as well as the abolition or charge of nomenclature of any of the existing heads requires the approval of the Comptroller and Auditor-General of India who will obtain the requisite sanction where necessary.

The opening of a new sub-head or a detailed head in the demands for grants will be sanctioned by the Finance Department according to administrative requirements after consultation with Accountant- General. As regards heads of expenditure, the subdivisions of minor heads will follow as far as possible the sub-heads and other units of appropriation selected by the Finance Department for Demand for grants and Appropriation Accounts.

294. In the matter of accounting and for control of expenditure, the nomenclature of the budget-cum-accounts heads should be strictly followed by departmental officers. Provision made in the estimates of receipt and expenditure framed by Government or in any order of appropriation should ordinarily conform to the prescribed rules of classification. Where there is divergence the corresponding receipt or expenditure shall be brought to account under the appropriate major head or minor head or other unit of classification as prescribed by the Governor on the advice of the Accountant-General, Orissa.

NOTE- If provision of receipts or expenditure in any budget document or in any order of appropriation does not conform to the prescribed accounting classification, the discrepancy should be rectified in consultation with the Finance Department at the earliest or at the stage of Revised Estimates and this should not be feasible for any wherever necessary, explaining the discrepancy.

(Finance Department O.M. No. 32157- Codes-83/81-F., dated the 8th July 1982)

295. Changes in nomenclature of account or budget heads or in the classification of receipts or expenditure will not be introduced in the course of a financial year except under special orders of Government.

RESPONSIBILITY OF DEPARTMENTAL OFFICERS

296. Every officer responsible for the collection of Government dues or expenditure of Government money should see that proper accounts are maintained in such form as may have been prescribed for all financial transactions of Government with which he is concerned and render accurately and promptly all such accounts and returns relating to them as may be required by Government, the Accountant-General or the controlling authority concerned. It is essential that all accounts should be so kept and the details so fully recorded and that the initial records of payment, measurement and transactions in general are so clear, explicit and self-contained as to be produceable, where necessary, as satisfactory and convincing evidence of facts.

NOTE 1- The classification on bills should be recorded by the drawing officers, similarly, the classification on chalans should be recorded by the officers responsible for the collection of Government dues and making the remittance to the treasuries. In cases of doubts, the classification in the accounts may at the outset follow the budget, but the matter should be referred to Government for orders in any case of doubt.

NOTE 2- The responsibilities of disbursing officers, controlling officers and Heads of departments in regard to the control over expenditure incurred against the grants allotted to them are laid down in rule 315 et.seq. and in the Orissa Budget Manual.

SECTION II- CAPITAL AND REVENUE ACCOUNTS

GENERAL RULES

297. Expenditure of a capital nature is broadly defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on a temporary asset can not ordinarily be considered as expenditure of a capital nature.

(F.D.O.M. No. 22200-Codes 36/91-F., dated the 5th June 1991)

298. Expenditure of a capital nature as defined above, incurred upon a scheme of project may not, however, be classed as capital expenditure in the Government accounts unless the classification has been expressly authorized by general or special orders of Government. Ordinarily, such classification will not be permitted unless-

(i) it is essential for the exhibition of financial results of any special service or undertaking on the basis of generally accepted commercial principles, or in some other conventional manner, either that the cost of the service or undertaking may be ascertained on that the full implication of any policy may be clearly demonstrated , or

(ii) The expenditure involved is so large that it cannot reasonably be met from ordinary revenues.

NOTE- The term “ordinary revenues” is applied to revenues derived from taxes, duties, fees fines and similar items of current Government income including extraordinarily receipts, if any, as distinct from receipts that are of a capital, or debt, deposit and banking character.

299. When it has been decided by Government that the expenditure on a scheme for the creation of a new or additional asset should be classed as capital expenditure and that separate capital and revenue accounts should be kept of such a scheme the allocation of expenditure to capital and revenue should be determined in accordance with such detailed rules as may be prescribed by Government according to the circumstances of the department or undertaking in which the expenditure is incurred. The following are the main principles applicable to the treatment of the expenditure in the estimates and accounts:-

(i) Capital bears all changes for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service and bears also charges for such further additions and improvements as may be sanctioned under rules made by competent authority.

(ii) Subject to (iii) below, revenue should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements or extensions as under rules made by Government are dubitable to the revenue account.

(iii) In the case of works of renewal and replacement, which partake both of a capital and revenue nature, the allocation of expenditure should be regulated by the board principle that revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of the capital grants and that only the cost of genuine improvements, whether determined by prescribed rules or formulae or under special orders of Government, may be debited to capital. Where under special orders of Government a Depreciation of Renewals Reserve Funds is established for renewing assets of any commercial department or undertaking, the distribution of expenditure on renewals and replacement between capital and the fund should be so regulated as to guard against over capitalization on the hand and excessive withdrawals from the fund on the other.

Expenditure on account of reparation of damage caused by extraordinary calamities, such as flood, fire, earthquake, enemy action. etc., should be charged to capital, or to revenue, or divided between them, in such way as may be determined by Government according to the circumstances of each case.

Capital receipts in so far as they relate to expenditure previously debited to capital, accruing, during the process of construction of a project should be utilized in reduction of capital expenditure. Thereafter their treatment in the accounts will depend on circumstances, but except under special rule of order of Government, they should never be credited to the ordinary revenue account of the department or undertaking.

300. Expenditure debitable to capital will be booked under the appropriate capital head of accounts prescribed within or outside thee revenue account, according as the funds required to meet such expenditure are provided from ordinary revenue or from other sources including borrowed money. As a general rule, the capital cost of all comparatively small schemes will be met from ordinary revenues. Borrowed money and other resources outside the revenue account will not ordinarily be spent for unproductive purposes unless the following conditions are fulfilled, viz,. firstly that the objects for which the money is wanted are so urgent and vital that the expenditure can be neither avoided, postponed nor distributed over a series of years, and secondly that the amount is too great to be met from ordinary revenue.

Except under special orders of Government, no expenditure previously met from ordinary revenue may be transferred to a capital head outside the revenue account.

NOTE –A productive work is one which produces sufficient revenue to afford a surplus over the charges relevant to its functioning.

INTEREST ON CAPITAL

301. Except in special cases regulated by special orders of Government interest at the rate specified below should be charged in the accounts of all commercial department or undertakings for which separate capital and revenue accounts are maintained with the Government accounts. The charge should be calculated on the direct capital outlay to the end of the previous year plus half the outlay of the year itself, irrespective of whether such outlay has been met from ordinary revenues or from other sources:-

(i) For capital outlay met out of specific loans raised by Government at such rate interest as may be prescribed by Government, having regard to the rate of interest actually paid on such loans and the incidental charges incurred in raising and managing them.

NOTE- By specific loans are meant loans that are raised in the open market for one specific purpose which is clearly specified in the prospects and in regard to which definite intimation is given at the time of the raising of the loans that for the purpose of accounts they are to be regarded as specific loans.

(ii) For capital outlay provided otherwise in the case of outlay incurred after 1936-1937, at the rate of interest to be determined by the State Government in consultation with the Comptroller and Auditor-General of India.

302. When under any special order of Government, charges for interest during the process of construction of a project are temporarily met from capital, the writing back of capitalized interest should from the first charge on any capital receipts of surplus revenue derived from the project when opened for working.

SECTION III-ADJUSTMENTS WITH OTHER GOVERNMENTS

DEPARTMENTS, ETC.

ADJUSTMENTS WITH THE GOVERNMENT OF INDIA

AND OTHER STATE GOVERNMENTS

303. (1) Subject to the relevant provisions of the Constitution of India and of the Orders in Council under the Government of India Act, 1935, adjustments in respect of financial transactions with the Government of India or other State Governments will, unless otherwise provided for, be made in such manner and to such extent as may be mutually agreed upon between the Government of India or other State Governments and the State Government of Orissa.

(2) Adjustments should, however, always be made unless otherwise agreed upon-

(i) if a commercial department or undertaking or regularly organized store department or store section of a department is concerned, or

(ii) if, under the operation of any rule or order, an adjustment would have been made if the particular transaction with the Government of India or state Governments were a transaction between two departments of the State Government.

NOTE- The procedure for the settlement of these adjustment will be regulated by the directions contained in Chapter 4 of the Accounts Code, Volume 1.

(3) Adjustments with Government of India or other State Governments in respect of the matters mentioned below will be regulated by the rules contained in Appendix 3 to the Account Code, Volume 1. The rules are based on reciprocal arrangement made between the Government of India and all the State Governments and are therefore binding on all of them-

I. Pay and allowances, other than Leave Salaries

II Leave Salaries

III Cost of Passages

IV Pensions

V Charges for Bonus in respect of Government servants who are employed on Bonus terms and who serve under more than one Government.

VI Government contribution to the Indian Civil Service Family Pensions.

VII Government contribution to the Indian Civil Service (Non-European Members) Provident Fund.

VIII Expenditure involved in Audit and Keeping Accounts

IX Grants of Land and Alienations

X Cost of Police functions on Railway including the cost of protecting Railway Bridges

XI Cost of (1) Forest Surveys carried out by the Survey of India, and (2) Forest maps prepared by that Department.

XII Cost of Maintenance and Demarcation of Boundaries and of Settlement of Boundary Disputes

XIII Leave Salary and Pension Contributions recovered in respect of Government servants lent on Foreign Service.

NOTE- The Central Government (which includes Union Territories) and the State Government have agreed under reciprocal arrangements no to prefer petty and isolated claims for an amount not exceeding Rs.2,500 against one another.

The significant criterion in determining whether a particular claim is covered by the reciprocal arrangement mentioned above, will be that the claim should be both petty and of an occasional character and should cover services rendered and not supplies made unless the latter forms part of service. The term "service rendered" will be taken to mean and individual act of service, like providing police escort to high dignitary and will not apply to supply of stores and contributions for officers on deputation etc. Claims relating to Commercial undertakings under the Government of India or the State Government such as those of the Railways, the P.& T. Department the Electrical Undertakings, etc., will fall outside the purview of the proposed reciprocal arrangements and will continue to be settled as hitherto.

If a doubt arises as to whether a particular claim would fall within or outside the purview of the proposed arrangement, it may be got clarified by mutual consultation.

(F.D.O.M. No.1857-Codes-117/86-F., dated the 16th January 1987) &

(F.D.O.M. No. 24551-Codes-25/96-F., dated the 24th May 1996)

304. A period of three years has been accepted by the Central Government and other State Governments of Orissa for the reaudit of past transactions involving errors in classification.

This limitation should be regarded as a convention rather than a rigid accounting rule.

305. Payments made by the Government of India on account of the cost of agency functions entrusted to the State Government under Article 258 of the Constitution are treated as contribution from the Government of India.

In preferring claims against the Government of India under clause (3) of that Article the following principles should be generally observed:-

(i) If the agency work involves the employment of a State Commercial Department it would be open to that department to charge its normal commercial costs.

(ii) Public Works Department Agency costs should be represented by such percentage charges on the cost of Central Works executed by the State as may be agreed between the Government of India and the State Government, the works outlay being treated as an amount placed at the disposal of the State Government for actual expenditure on the execution of the work.

(iii) The cost of regular joint establishments should be shared as far as practicable on the basis of fixed annual sums settled in agreement with the Government of India.

(iv) In other cases, the following procedure should be adopted unless there are special orders to the contrary :-

(1) Details of claims preferred by the State Government should be furnished. (They may include pay, leave salary and pension contributions, contingencies. etc.)

(2) If the work has been performed by the State in the past the charges claimed should be compared with those charged in the past. It is not necessary to be meticulous in the matter. The Finance Department will assist in taking fairly general view.

(3) If the charges are found to be reasonable and do not exceed Rs.20,000 per annum for any individual item (or connected group of items), a five-year's contract is generally offered by the Government of India during which the Central Government would pay the fixed sum per annum for the work. The amount is subjected to review at the end each period of five years.

(4) If the amount agreed upon exceeds Rs.20, 000 the Government of India may want to have an annual statement to proposed charges from the State at the time of the preparation of the budget, unless in any individual case, the charges are obviously statics, when the contract system may be adopted by the Government of India in these cases also.

(v) In exceptional cases in which arbitration has to be restored to, the requisite arrangement in the matter will be made by the Finance Department.

(vi) The Finance Department should be consulted on all matters arising under Article 258 (3) of the Constitution.

306. No inter-Governmental adjustments can be carried out after the 15th of April in which date the book of the bank are closed for the month of March. Every endeavor must, therefore, be made to settle as far as possible all transactions with the Government of India or other State Governments before the close of the year.

ADJUSTMENTS WITH FOREIGN GOVERNMENT

OUTSIDE BODIES, ETC.

307. Payment must be required in all cases in respect of services rendered to any Foreign. Government, or non-Government body or institution, or to a separate fund constituted as such either inside or outside the Government Account, unless Government by general or special order gives directions to the contrary. Relief in respect of payment for services rendered or supplies made to any outside body or fund should ordinarily be given through a grant-in-aid rather than by remission of dues.

INTER-DEPARTMENTAL ADJUSTMENTS

308. (1) The conditions under which a departmental of Government may make charge for services rendered or articles supplied by it and the procedure to be observed for the settlement of such charges are regulated by the directions of the Comptroller and Auditor-General of India contained in Chapter 4 of the Account Code, Volume 1.

(2) Except in regard to transactions affecting the accounts of commercial departments and undertakings or allocations to capital heads, adjustments between different departments of Government should be restricted to the narrowest limits. Such adjustments, when they are essential, should, as far as possible, be based on lump sum figures fixed for a period of years with reference to some suitable formula easy to application and maintained for a series of years. Elaborate or meticulous calculations should be avoided as a general rule.

NOTE 1- The provisions of rule 304 apply mutatis mutandis to transactions between commercial and non-commercial department as they apply to transactions between the Central and State Government.

NOTE 2- Under the directions contained in the Account Code, Volume IV, inter-departmental and other adjustments are not to be made in the accounts of the past year, if they could not have been reasonably, anticipated in time for funds being obtained from the proper authority. In all cases, where the adjustment could have reasonably been anticipated as, for example, recurring payments to another Government or department and payments which, though not to fixed amount, are of a fixed character, etc., the Accountant-General will automatically make the adjustment in the accounts before they are finally closed . The onus of proving, that the adjustments could not have been reasonably anticipated should lie with the controlling officer.

ADJUSTMENT OF PENSIONARY CHARGES OF CERTAIN

COMMERCIAL DEPARTMENTS

309. The pensionary charges of the Irrigation and Electricity Departments are adjusted on a liability basis, i.e., at a percentage based on establishment charges, the actual payments of pensions being booked under the appropriate head of such charges.

NOTE-In the case of irrigation major heads, the pensionary charge should ordinarily be calculated at a percentage should be adopted of the total pay and leave salary of the pensionable establishment including such portion of the temporary staff as may be estimated to have the likelihood of ultimately being made permanent. The percentage with should be based upon the cost of borrowing of the Government for the particular year in which the pensionary charge is adjusted in the accounts. The Government of Orissa have, for the present, fixed 82 percent of the gross establishment charges as the pay and leave salary of pensionable establishment in the case of Irrigation major heads.

The percentages corresponding to the several rates of interest are as follows:-

(i) 7.342 percent of the total pay and leave salary of the pensionable establishment on a basis of $5^{1}/4$ per cent rate of interest.

(ii) 6.865 percent of the total pay and leave salary of the pensionable establishment on a basis of $5^{1}/4$ per cent rate of interest.

(iii) 6.406 percent of the total pay and leave salary of the pensionable establishment on a basis of $5^1/4$ percent rate of interest.

(iv) 5.965 percent of the total pay and leave salary of the pensionable establishment on a basis of 6 percent rate of interest.

(v) 5.543 per cent of the total pay and leave salary of the pensionable establishment on a basis of $6^1/4$ percent rate of interest.

(vi) 5.141 percent of the total pay and leave salary of the pensionable establishment on a basis of $6^1/2$ percent rate of interest.

(vii) 4.760 percent of the total pay and leave salary of the pensionsable establishment on a basis of $6^3/4$ percent rate of interest.

(viii) 4.399 percent of the total pay and leave salary of the pensionable establishment on a basis of 7 percent rate of interest.

(F.D.O.M. No. Bt-225/68-610(85)-F., dated the 6th January 1969)

310. The pensionary liability of commercial departments and undertakings, for which *pro forma* commercial accounts are maintained outside the regular Government accounts, is assessed on a contribution basis at rates fixed by Governments, the actual method of adjustment in the regular Government accounts being determined in consultation with the Accountant-General. As regards other departments and undertakings, for which no regular commercial accounts are maintained either within or outside the regular Government accounts but which are allowed to charge for their products or services rendered, the pensionary liability is taken into account in the estimate of overhead charges and manufacturing costs for the purpose of calculating the issue price of goods manufactured or fees for services rendered, the calculation being made at rates prescribed for the purpose by Government.

SECTION IV- PRO FORMA ACCOUNTS

SUBSIDIARY ACCOUNTS OF GOVERNMENT

COMMERCIAL UNDERTAKINGS

311. When the operations of a department include undertakings of a commercial or quasi-commercial character, and the nature and scope of the activities of the undertaking are such as cannot suitably be brought within the normal system of Government account, the head of the undertaking should be required to maintain such subsidiary and pro forma accounts in commercial form as may be agreed between Government and the Accountant-General. The methods and principles in accordance with which such accounts are to be kept, including *inter alia* the basis to be adopted for valuation of assets and for allocation of expenditure between capital and revenue accounts and the extent to which provision should be made in those accounts for bed debts, depreciation and other forms of indirect charges, e.g., cost of management and supervision, audit charges, interest on capital expenditure, etc., will be regulated by orders and instructions issued by Government in each case. Where the commercial accounts are maintained for the purpose of assessment of the cost of an article or service, the head of the undertaking should see that adequate regulations are framed with the approval of Government in order to ensure that the cost deduced from the accounts is the accurate and true cost. He should also arrange to obtain the orders of Government regarding the nature and form of subsidiary accounts, and statements if any, which should be appended to the Appropriation Accounts of each year, and submit such accounts and statements to the Accountant-General on such date as may be required by him.

OTHER PRO FORMA ACCOUNTS

312. Pro forma accounts of regular Government workshops and factories will be kept in accordance with the detailed rules and procedure in the departmental regulations. Pro forma accounts of irrigation, Navigation, Embankment and Drainage works and of Government residential buildings will be prepared by the Accountant-General in accordance with the instruction contained in Chapter 21 of the Account Code, Volume IV.

SECTION V- ANNUAL ACCOUNTS

313. The annual accounts of receipts and disbursements of the State Government are submitted to Government by the Comptroller and Auditor-General of India, in the form of the Finance Accounts and Report thereon. These, together with the Appropriation Accounts and Reports thereon. Constitute the published accounts of Government.

The Finance Accounts and Report thereon deal with the accounts of Government as a whole, including transactions relating to debt, deposits, advances, suspense and remittance accounts which do not strictly fall within the scope of the Appropriation Accounts.

314. The comments or recommendations of the legislature or of the Public Accounts Committee, if any, arising out of the Audit Reports on the Finance Accounts and the Appropriation Accounts, and the orders of Government thereon, will be communicated by the Finance Department to the Accountant-General and other authorities concerned. The general responsibility for watching the action taken on the Audit Report will under directions of the Comptroller and Auditor-General of India devolve on the Accountant-General.

SECTION VI- CONTROL OF EXPENDITURE

315. The authority administering a grant is ultimately responsible for watching the progress of expenditure on public services under its control and for keeping the expenditure within the grant in order that the control of departments over such expenditure may be effective and real and that the controlling officer should be in a position from month to month to estimate the likelihood of savings and excesses over grants and appropriations the procedure laid down in the following rules should be observed by all Departments and controlling and disbursing officers subordinate to them, except where the Finance Department have agreed in writing to some other procedure.

316. The Head of each Department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the controlling officers, if any, and the disbursing officers subordinate to him.

317. Control over expenditure must be exercised, with reference to the grant as it stands from time to time. It is the duty of the Head of the Department to distribute the grant as voted by the Assembly or, in the case of charged appropriation, as sanctioned by the Governor, among the various controlling and disbursing officers subordinate to him, so far as this has not been done by the Finance Department. In so doing he must take into account lump sum cuts made by the sanctioning authority. He must similarly distribute any increases or reductions subsequently made in the grant or in any part of it by the competent authority, where the alteration is due to a supplementary grant, to a lump reduction or to a reappropriation. When making his distributions, he must invariably communicate to the officer concerned the complete accounts classification of each item distributed, including the major, minor and detailed heads of account and the primary unit. Such distribution is, however, not essential in the case of provision for pay of officers and of establishments. In making a distribution, it is always open to the head of a department to keep a portion of the grant as an undistributed reserve in his own hands

318. The following procedure must be followed by every disbursing officer in submitting claims for money:-

(i) He must attach to each bill a slip in Form O.G.F.R. 25 which will be returned by the Treasury Officer, with the cash or cheque, after noting thereon the voucher number and the date assigned to the bill. A register in Form O.G.F.R. 25-A should be maintained in the Treasury for keeping a record of disposal of the treasury voucher slips.

(ii) He must enter on each bill the complete accounts classification of the proposed expenditure, from major head down to detailed head of account and state whether the charge is voted or charged. When a single bill includes charges falling under two or more detailed heads, the charges must be distributed accurately over the respective heads.

(iii) Except in the case of bills for the pay of officers or establishments and for allowances drawn with pay, he must enter on each bill and on each slip in Form O.G.F.R. 25, the progressive total of expenditure up-to-date under the sub-head or sub-heads to which he bill relates, including the amount of the bill on which the entry is made.

319. To keep watch over expenditure the following procedure shall be followed:-

(i) Every Disbursing officer shall maintain progressive account of expenditure in a Register in Form O.G.F.R. 26 for each minor or sub-head of account. The charges drawn in each bill shall be entered in the Register under the appropriate detailed head.

(ii) A copy of entries in this Register in respect of amount actually drawn from the Treasury shall be sent to the Controlling Officer on the third day of each month in Form O.G.F.R. 27 together with the monthly account in Form O.G.F.R. 28. A nil statement shall be sent for the month in which no drawl has been made from the treasury.

(iii) To watch receipt of returns in Form O.G.F.R. 28, Controlling Officers shall maintain a Register in Form O.G.F.R. 29. Reminders shall be issued to the Disbursing Officers whose returns are not received by the seventh day of the month.

(iv) Returns in Form O.G.F.R. 28 shall be scrutinized by Controlling Officers with reference to the following-

(a) Classification of expenditure:

(b) Availability of Budget allotment ; and

(c) Accuracy of the progressive expenditure and balance

(v) On the basis of Disbursing Officers returns in Form O.G.F.R. 28 and his own expenditure, the Controlling Officer shall compile and furnish to the Accountant-General a consolidated monthly return in Form O.G.F.R. 30. To avoid future complications, the return should be free from omissions and discrepancies.

(vi) Verification and reconciliation of accounts is the joint responsibility of the Accountant-General and the Controlling officer concerned. Unless otherwise stipulated, verification shall be made every month persisting discrepancies shall be reconciled and settled through person discussion at least once in each quarter.

(F.D.O.M. No.47615-Codes-55/80-F., dated the 16th September 1980)

320. Expenditure on the pay of officers and establishments is not, as a rule, liable to violent fluctuation. Moreover, the provision for such expenditure is frequently not distributed among disbursing officers. It is therefore, unnecessary to watch such expenditure through the form and registers prescribed in sub-paragraph (4) above. The figures of such expenditure will be communicated monthly by the Accountant-General to the head of the Department, who must enter them in his account in Form O.G.F.R. 29 and watch the progress of expenditure against the grant.

321. The Head of the Department and his controlling officers must further take steps to maintain a careful watch over expenditure incurred form time to time on important non-recurring object such as grants and contributions, purchase of rations and purchase of uniforms. It is necessary to deal with such items separately from the accounts of ordinary monthly expenditure since they occur once or twice only in the course of a year. The Head of the Department or controlling officer must decide for himself what method of watching such expenditure he will adopt. In some cases he may prefer to keep the entire grant under his own control and to order disbursing officers who wish to spend money against it apply to him for a special allotment. In other cases he may prefer to distribute, the grant and to order his disbursing officers to report expenditure against it as soon as they incur such expenditure, separately from their ordinary monthly accounts. Whatever method he adopts, it is essential that he should keep himself informed not only of actual expenditure against such grants, but also of liabilities which have been incurred and must ultimately be met from them. Without such information, no adequate control over expenditure can be exercised.

322. Under the procedure prescribed in these rules, a Head of the Department of or controlling officer should be in a position from month to month to estimate the likelihood of savings or excesses and to regularize them in accordance with the instructions laid down in rule 98 *et seq* of the Orissa Budget Manual: The processes involved should be received the personal attention of the Heads of Departments and controlling officers and must on no account be left to be conducted entirely by subordinates.

323. The Accountant-General will warn the Department concerned immediately of the first appearance of any excessive proportionate outlay under any grant or under any primary unit of appropriation. It must be clearly understood however, that the authority administering a grant and not the Accountant-General is ultimately responsible for the control of expenditure against the grant.

324. The High Commissioner for India as disbursing authority for charges in England will incur expenditure within the budget allotments under the respective grant as communicated to him by the Finance Department. The Head of department or controlling officer in India will be responsible for keeping watch over expenditure under the unit "Charges in England" with reference to the grant as a whole and obtain from the Accountant-General details of monthly expenditure adjusted in his accounts from time to time.

325. The Rules and Procedure governing the grant of old age pension are contained in APPENDIX-21.

(Finance Department O.M. No. 12482-Codes-16/76-F., dated the 24th March 1976)

MEMORANDUM

Memorandum Explanatory of each Rule in the Orissa General Financial Rules

VOLUME –I

NOTE 1- This Memorandum has been complied solely for purpose of assisting reference and no expression used in it should be considered as in any way interpreting the rules.

NOTE 2- The following abbreviations have been used in this Memorandum:-

"B. and O.A.C. – stands for the Financial Rules in the Bihar and Orissa Accounts Code

G.I.F.R. - stands for General Financial Rules of the Government of India

C.A.C.-stands for Civil Accounts Code

T.C. - stands for Orissa Treasury Code

B.M. - stands for Orissa Budget Manual

B.and O.T.M. - stands for Bihar and Orissa Treasury Manual".

CHAPTER 1

Rule 1 is based on G.I.G.F.R 1

Rule 2 is based on G.I.G.F.R.2

CHAPTER 2

Rule 3 is based on G.I.G.F.R.4 (C.A.C.I.)

Rule 4 is based on G.I.G.F.R.5 (C.A.C.I.) read with Arts. 266 and 267 of the Constitution of India

Rule 5 is based on G.I.G.F.R.6 (C.A.C.I.A)

Rule 6 based on G.I.G.F.R. 7, read with Arts, 266 and 267 of the Constitution of India

Rule 7 is based on G.I.G.F.R. 8 (C.A.C.7)

Rule 8 is based on G.I.G.F.R. 9, read with Arts, 266 and 267 of the Constitution of India

Rule 9 is based on G.I.G.F.R 10

Rule 10 is based on G.I.G.F.R. 11

Rule 11 is based on G.I.G.F.R.12

Rule 12 is based on G.I.G.F.R.13

Rule 13 is based on G.I.G.F.R. 14, [C.A.C.8(c) Note 4]

Rule 14 is based on G.I.G.F.R. 15

Rule 15 is based on G.I.G.F.R.16

Rule 16 is based on G.I.G.F.R. 17

Rule 17 is based on G.I.G.F.R. 18

Rule 18 is based on G.I.G.F.R., 19 (C.A.C. App., 8H.), read with Art. 266 of the Constitution of India

Rule 19 is based on G.I.G.F.R. 20 (C.A.C. 29)

Rule 20 is based on G.I.G.F.R. 21

Rule 21 is based on G.I.G.F.R. 22

Rule 22 is based on G.I.G.F.R. 23

Rule 23 is based on G.I.G.F.R. 24

Rule 24 is based on G.I.G.F.R. 25

CHAPTER 3

Rule 25 is based on G.I.G.F.R. 26

Rule 26 is based on G.I.G.F.R. 27 and F.R. 2 of the B. and No-Account Code and Note 3 of the Bihar Financial Rule, 1938.

Rule 27 is based on G.I.G.F.R. 28

Rule 28 is based on G.I.G.F.R. 29

Rule 29 is based on G.I.G.F.R. 30

Rule 30 is based on G.I.G.F.R. 31

Rule 31 is based on G.I.G.F.R. 32

Rule 32 is based on G.I.G.F.R. 33

Rule 33 is based on G.I.G.F.R. 34

Rule 34 is based on G.I.G.F.R. 35

Rule 35 is based on G.I.G.F.R. 36

Rule 36 is based on G.I.G.F.R. 37

Rule 37 is based on G.I.G.F.R. 38

CHAPTER 4

Rule 38 is based on Para. 1 of G.I.G.F.R. 40 and F.R. 304 of the B. and O. Accounts Code

Rule 39 is based on G.I.G.F.R.42

Rule 40 is based on G.I.G.F.R. 43

Rule 41 is based on G.I.G.F.R. 45, with note

Rule 42 is based on G.I.G.F.R. 47 and F.R. 305 of the B. and O. Accounts Code and Para.2 of G.O. No. 10561 (35)-F., dated the 18th July 1951.

Rule 43 is based on G.I.G.F.R. 48

Rule 44(A) is based on G.I.G.F.R. 49 (1)(i),(ii)and(1) and (2) hereunder with necessary changes.

Rule 44(B) is based on G.I.G.F.R.47 (2) and F.R. 306 of the B. and O. Accounts Code

Rule 45 is based on G.I.G.F.R. 51, with omission of Para. (ii) (1) (2) and F.R. 307 of the B. and O. Accounts Code.

Rule 46 is based on G.I.G.F.R. 52. It covers F.R.307 A of the B. and O. Accounts Code

Rule 47 is based on G.I.G.F.R. 53 and F.R. 308 of the B. and O. Accounts Code.

Rule 48 is based on G.I.G.F.R. 54, Rule 70 of the Bihar G.F. Rules

Rule 49 is based on G.I.G.F.R. 55

Rule 50 is based on G.I.G.F.R. 56

Rule 51 is based on G.I.G.F.R. 57 and F.R. 309 of B. and O. Accounts Code

Rule 52 is based on G.I.G.F.R. 58 (1)

Rule 53 is based on G.I.G.F.R. 59 and F.R. 310 of the B. and O. Accounts Code

Rule 54 is based on G.I.G.F.R. 61

CHAPTER 5

Rule 55 is based on G.I.G.F.R. 65, Paragraph 15 of the Audit and Accounts Order, 1936 and F.R. 298 of the B. and O. Accounts Code.

Rule 56 is based on F.R. 299 of the B. and O. Accounts Code

CHAPTER 6

Rule 57 is based on G.I.G.F.R. 103

Rule 58 is based on G.I.G.F.R. 109

Rule 59 reproduces G.I.G.F.R. 110

Rule 60 reproduces G.I.G.F.R. 111

Rule 61 reproduces G.I.G.F.R. 112 which corresponds to F.R. 69 (II)(b) of the B. and O. Accounts Code.

Rule 62 reproduces G.I.G.F.R. 113

Rule 63 reproduces G.I.G.F.R. 114

Rule 64 reproduces G.I.G.F.R. 115

Rule 65 reproduces G.I.G.F.R. 116

Rule 66 reproduces G.I.G.F.R. 117

Rule 67 reproduces G.I.G.F.R. 118

Rule 68 reproduces G.I.G.F.R. 119

Rule 69 reproduces G.I.G.F.R. 120

Rule 70 reproduces G.I.G.F.R. 121

Rule 71 reproduces G.I.G.F.R. 122

Rule 72 reproduces G.I.G.F.R. 123

Rule 73 reproduces G.I.G.F.R. 124

Rule 74 reproduces G.I.G.F.R. 125

Rule 75 reproduces G.I.G.F.R. 126

Rule 76 reproduces G.I.G.F.R. 126-A

CHAPTER 7

Rule 77 is based on G.I.G.F.R. 127

Rule 78 is based on G.I.G.F.R. 128

Rule 78 note is based on Note and F.R. 85 of B. and O. Accounts Code

Rule 79 is based on G.I.G.F.R. 129

Rule 80 is based on G.I.G.F.R. 130

Rule 81 is based on G.I.G.F.R. 131

Rule 82 is based on G.I.G.F.R. 132

Rule 82 (ii) is based G.I.G.F.R. 132 (ii) and B. and O. Treasury Manual, Para. 226

Rule 83 is based on Financial Rule 86 of the B. and O. Accounts Code and Bengal F.R. 80 exception (b)

Rule 84 is based on G.I.G.F.R. 133

Rule 85 is based on G.I.G.F.R. 134

Rule 86 is based on G.I.G.F.R. 135

Rule 87 is based on G.I.G.F.R. 136

Rule 88 is based on G.I.G.F.R. 137

Rule 88, Note 1 is based on Para. 186 of the B. and O.Treasury Manual

Rule 88, Note 2 is based on Para. 187 of the B. and O. Treasury Manual

Rule 89 is based on G.I.G.F.R. 139 (G.I.G.F.R. 138 omitted)

Rule 90 is based on G.I.G.F.R. 140 and F.R. 100 of the B. and O. Accounts Code

Rule 91 is based on Finance Department Memo. No.3770 (22)-F., dated the 16th February 1955 and Accountant-General's Memo. No. 403- TM-1/38, dated the 27th June 1946.

CHAPTER 8

Rule 92 is based on G.I.G.F.R. 141 with note

Rule 93 is based on F.R. III of the B. and O. Accounts Code

Rule 94 is based on G.I.G.F.R. 142

Rule 95 is based on G.I.G.F.R. 143

Rule 96 is based on G.I.G.F.R. 144

Rule 97 is based on G.I.G.F.R. 145

Rule 98 is based on G.I.G.F.R. 146

Rule 99 is based on G.I.G.F.R. 147

Rule 100 is based on G.I.G.F.R. 148 and F.R. 112 of the B. and O. Accounts Code

Rule 101 is based on G.I.G.F.R. 149 and F.R. 113 of the B. and O. Accounts Code

Rule 102 is based on G.I.G.F.R. 150

Rule 103 is based on G.I.G.F.R. 151

Rule 104 is based on G.I.G.F.R. 152

Rule 105 is based on G.I.G.F.R. 153

Rule 106 is based on G.I.G.F.R. 154

Rule 107 is based on G.I.G.F.R. 155

Rule 108 is based on G.I.G.F.R. 156

Rule 109 is based on G.I.G.F.R. 157

Rule 110 is based on G.I.G.F.R. 158

Rule 111 is based on G.I.G.F.R. 159 and F.R.115 of B. and O. Accounts Code

Rule 112 is based on G.I.G.F.R. 160

Rule 113 is based on G.I.G.F.R. 161

Rule 114 is based on G.I.G.F.R. 162

Rule 115 is based on G.I.G.F.R. 163

Rule 116 is based on G.I.G.F.R. 164

Rule 117 is based on G.I.G.F.R. 165

Rule 118 is based on Madras Financial Code, Rule 135

Rule 119 is based on Madras Financial Code, Rule 145

Rule 120 is based on G.I.G.F.R. 166

Rule 121 is based on G.I.G.F.R. 167

Rule 122 is based on G.I.G.F.R. 168

Rule 123 is based on G.I.G.F.R. 169

Rule 124 is based on G.I.G.F.R. 170

Rule 125 is based on G.I.G.F.R. 174

CHAPTER 9

Rule 126 is based on G.I.G.F.R. 176 note

Rule 127 is based on G.I.G.F.R. 177

Rule 128 is based on G.I.G.F.R. 178

Rule 129 is based on G.I.G.F.R. 179

Rule 130 is based on G.I.G.F.R. 180

Rule 131 is based on G.I.G.F.R. 181

Rule 132 is based on F.R. 257 of B. and O. Account Code

Rule 133 is based on G.I.G.F.R. 183 and F.R. 186 of the B. and O. Accounts Code

Rule 134 is based on G.I.G.F.R. 200

Rule 135 is based on G.I.G.F.R. 184

Rule 136 is based on G.I.G.F.R. 186

Rule 137 is based on G.I.G.F.R. 188 proviso

Rule 138 is based on G.I.G.F.R. 190

Rule 139 is based on G.I.G.F.R. 191

Rule 140 is based on G.I.G.F.R. 192 and note

Rule 141 and note is based on G.I.G.F.R. 123 (i) and note

Rule 142 is based on G.I.G.F.R. 195

Rule 143 is based on F.R. 266 of the B. and O. Account Code

Rule 144 is based on F.R. 267 of the B. and O. Account Code and C.P.W.A.C. 357

Rule 145 is based on F.R. 268 of the B. and O. Account Code and C.P.W.A.C. 419

Rule 146 is based on F.R. 269 of the B. and O. Account Code and C.P.W.AC. 422

Rule 147 is based on F.R. 270 of the B. and O. Account Code and C.P.W.AC. 423

Rule 148 is based on F.R. 271 of the B. and O. Account Code and C.P.W.AC. 427

Rule 149 is based on F.R. 272 of the B. and O. Account Code

Rule 150 is based on F.R. 273 of the B. and O. Account Code

Rule 151 is based on F.R. 273 part of the B. and O. Account Code

Rule 152 is new

Rule 153 is based on Para. 2 of enclosure to P.W.D. letter No.3347-59-1. B.1. 40-Bt., dated the 1st March 1940

Rule 154 is based on Para. 3 of enclosure to P.W.D. letter No. 3347-59-1. B.1. 40-Bt., dated the 1st March 1940.

Rule 155 is based on F.R. 275 of the B. and O. Account Code

Rule 156 is based on F.R. 276 of the B. and O. Account Code

Rule 157 is based on F.R. 277 of the B. and O. Account Code

Rule 158 is based on F.R. 280 of the B. and O. Account Code

Rule 159 is based on G.I.G.F.R. 198

Rule 160 is based on F.R. 281 of the B. and O. Account Code

Rule 161 is based on F.R.282 of the B. and O. Account Code

Rule 162 is based on F.R. 283 of the. And O. Account Code

Rule 163 is based on 199

CHAPTER 10

Rule 164 is based on G.I.G.F.R. 201

Rule 165 is based on G.I.G.F.R. 202

Rule 166 is based on G.I.G.F.R. 203

Rule 167 is based on F.R. 107 F.B. to account Code

Rule 168 is based on G.I.G.F.R. 204

Rule 169 is based on G.I.G.F.R. 205

Rule 170 is based on G.I.G.F.R. 206

Rule 171 is based on G.I.G.F.R. 207

Rule 172 is based on G.I.G.F.R. 208

Rule 173 is based on G.I.G.F.R. 209

Rule 174 is based on G.I.G.F.R. 210

Rule 175 is based on G.I.G.F.R. 211

Rule 176 is based on F.D. Resolution No. 177655-F., dated the 13th August 1943

Rule 177 is based on G.I.G.F.R. 212 and Government of India Resolution No. 39-Estt., dated the 7th January 1919.

Rule 178 is based on F.R. 109 and 110 of B. and O. Account Code

CHAPTER 11

Rule 179- Para. 1 is based on Finance Department letter No.3145-F., dated the 30th April 1947 and Public Debt (Central Government Amendment Act VI of 1949 and Central Government Notification No.F-8 (12) B/49, dated the 29th October 1949 and Finance Department Government Order No. 1450-F., dated the 6th February 1950).

Rule 179- Para. 2 is based on G.I.G.F.R. 214

Rule 180 Note is based on G.I.G.F.R. 215

Rule 181 is based on G.I.G.F.R. 216

Rule 182 is based on G.I.G.F.R. 217

Rule 182 Note is based on Government Order No.2623-F., dated the 7th March 1949

Rule 183 is based on G.I.G.F.R. 218

Rule 184 is based on G.I.G.F.R. 219

Rule 185 is based on G.I.G.F.R. 220

Rule 185 Note is based on G.I.G.F.R. 220 Note

Rule 186 is based on G.I.G.F.R. 221

Rule 187 is based on G.I.G.F.R. 222

Rule 187 Note is based on G.I.G.F.R. 222 Note

CHAPTER 12

Rule 188 and 189 are based on G.I.G.F.R. 223 and 224

Rule 190 is based on G.I.G.F.R. 225

Rule 191 is based on G.I.G.F.R. 226

Rules 192 and 193 are based on G.I.G.F.R. 227 and 228

Rules 194 and 195 are based on G.I.G.F.R. 229 and 230

Rule 196 is based on G.I.G.F.R. 231

Rules 197 and 198 are based on G.I.G.F.R. 232 and 233

Rule 199 is based on G.I.G.F.R. 234

CHAPTER 13

Rule 200 is based on G.I.G.F.R. 235

Rule 201 is based on G.I.G.F.R. 236

Rule 202 is based on G.I.G.F.R. 237

Rule 203 is based on G.I.G.F.R. 238 and F.R. 286 of the B. and O. Account Code

Rule 204 is based on G.I.G.F.R. 239

Rule 205 is based on G.I.G.F.R. 240 and F.R. 288 of the B. and O. Account Code

Rule 206 is based on G.I.G.F.R. 241, F.R. 289 of the B. and . Account Code

Rule 207 is based on G.I.G.F.R. 242, F.R. 292 of the B. and O. Account Code

Rule 208 is based on G.I.G.F.R. 243, F.R. 287,290 of the B. and O. Account Code

Rule 209 is based on G.I.G.F.R. 244 F.R. 291 of the B. and O. Account Code, G.O. No. 6382-F., dated the 22nd June 1940.

Rule 210 is based on G.I.G.F.R. 294 of the B. and O. Account Code

Rule 211 is based on G.I.G.F.R. 245, F.R. 295 of the B. and O. Account Code

Rule 212 is based on G.I.G.F.R. 246, F.R. 296 of the B. and O. Account Code and Note of the rule is based on Para, 262 of the B. and O. Treasury Manual.

Rule 213 is based on G.I.G.F.R. 247 and G.O. No. 9691 (20)-F., dated the 5th July 1950 and No. 231(17)-F., dated the 12th February 1951.

Rule 214 is based on G.I.G.F.R. 248, F.R. 297 of the B. and O. Account Code

CHAPTER 14

Rule 215 is based on Article 154, .A.C

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Rule 237 is based on Article 156(1), C.A.C.

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Rule 255 is based on G.I.G.F.R. 263. G.O. No. 2125-F., dated the 2nd March 1940 Sec. A.G.O. No. 18410-F., dated the 16th November 1951 and G.O. No. 7116-F., dated 9th May 1952.

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Rule 262 (iii) Notes 1,2 and 3 are based on G.I.G.F.R. 269 Note and 269 (iv) Notes 1 and 2

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GOVERNMENT OF ORISSA

THE ORISSA GENERAL FINANCIAL RULES

VOLUME II

(Appendices and Forms)

SECOND EDITION

(Corrected up to the 17th February 1988)

FINANCE DEPARTMENT

PREFACE TO FIRST EDITION (FIRST REPRINT)

The Orissa General Financial Rules were published in two volumes (Volume I and II) in the year 1959. In the meantime several amendments have been made to these rules. Besides, the stock of the publication having been exhausted, difficulties are being experienced in conducting official business. It has, therefore, been decided to reprint the publication with amendments issued up to 10th December 1971.

J. S. BAIJAL
Secretary to Government
Finance Department

Bhubaneswar
The 11th December 1971

PREFACE TO THE SECOND EDITION

The Orissa General Financial Rules , Vol.-II containing amendments issued up to the 10th December, 1971 was last published in 1972. meanwhile, several other amendments have been undertaken to meet the changing requirements of financial administration. It has, therefore, become essential to bring out the present edition of the publication by incorporating additions and alterations effected to-date.

2. Any error or omission noticed in the publication may be brought to the notice of Finance Department for rectification.

BHUBANESWAR
The 17th February, 1988

R.N. DAS
Commissioner-cum-Secretary
to Government
(Finance) Department

THE ORISSA GENERAL FINANCIAL RULES

Volume II

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(1) APPENDICES

THE ORISSA GENERAL FINANCIAL RULES

Volume II

APPENDIX I

(See Rule 17)

Classes of contracts and assurance of property authorized by the State Government to be executed by the various authorities of the Civil Department on behalf of the Governor

Copy of Law Department Notification No. 2489-II-J-43/65-Judicial, dated the 24th / 28th March 1966

In exercise of the powers conferred by clause (1) of Article 299 of the Constitution and in super session of the notification of the Government of Orissa in the Law Department No. 1912-II-J-59/53-J., dated the 2nd April 1954, as amended from time to time, the Governor of Orissa hereby directs that the under mentioned contracts and assurance of property made in the exercise of executive powers of the State may be executed on his behalf as follows:-

A-In the case of the Works and Transport and Irrigation and Power Departments (subject to any limit fixed by the Departmental orders)-

1. All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc., sale or purchase of electrical energy.	
2. All instruments relating to the execution of works of all kinds, connected with buildings, bridges, roads, canals, river control, land drainage, reservoirs, docks and harbors and embankments, power stations (all types of prime-movers) transmission and distribution lines including sub-stations and electrical installations in buildings and also instruments relating to the construction of water works, sewerage works, the erection of machinery, and the working of coal mines.	By Secretaries to Government, works and Transport and Irrigation and Power Departments, Chief Engineers, Superintendent Engineers, Divisional Officers, Sub-divisional Officers, Assistant Executive Engineers, Assistant Engineers, the Electrical Inspectors.

3. Bonds of auctioneers, contractors and security bonds for the due performance and completion of works.	By the Chief Engineers, Superintendent Engineers, Divisional Officers or Sub-divisional Officers of the Department.
4. Security bonds for the due performance of their duties by servants of the Government whom the officers specified have power to appoint.	
5. Leases for grazing cattle on canal banks or road side; for fishing in canals and tanks or reservoirs for the cultivation of land under the Irrigation Department leases of water for Irrigation and other purposes and leases of water power and instruments relating to the sale of grass, trees or other produce on road sides or in plantations.	
6. Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs.5,000 a month.	By Chief Engineers, Superintending Engineers or Divisional Officers of the Department.
7. All instruments connected with the re-conveyance of property given as security.	By Chief Engineers, Superintending Engineers or Divisional Officers of the Department.
8. Agreements for the recovery of fines on account of drift wood or other timber passing into a canal except all fines realizable by irrigation officers under the Canals Act for offences committed in canals.	
9. Instruments connected with the collection or farming of tolls at bridges of ferries or other means of communication.	By Chief Engineers, Superintending Engineers or Divisional Officers of the Department
10. Agreements relating to the loan of tools and plant to contractors and others.	By Executive Engineers
11. Agreements for sewer connections with Government sewerage system.	By Superintending Engineers
12. All deeds and instruments relating to any matter other than those specified in items 1 to 11.	By Secretaries or Joint Secretaries to Government in the Works Department.

B- In the case of Finance Department (the Public Debt and Currency Department, Treasuries, Accounts and Audit Officers)-	
1. Security bonds or mortgage deeds given as security in connection with the employment of officers as Treasurers and Shroffs in District or Sub-district Treasuries and Agreements entered into with such officers.	By Collectors or Deputy Commissioners of districts.
2. Security bonds or mortgage deeds given as security in connection with the employment of Treasurers, Cashiers or Clerks, charged) with the disbursement of money or the custody and handing of securities.	By the Head of the office
3. Instruments relating to the reassignment of insurance policies which are assigned to the Central Government in accordance with the rules regulating the General Provident Fund.	By the Account Officer of the fund, as defined in the rules of the fund.
4. Deeds of reconveyance of security given by Shroffs in District and Sub-district Treasuries.	By Collectors or Deputy Commissioners of districts.
5. Treasury bills of the Government of Orissa	By the Governor of Deputy Governor of the Reserve Bank of India
6. Other securities of the Government of Orissa.	
C- In the case of Political & Services (River Valley Development) Department-	
1. All contracts and instruments relating to purchase, supply and conveyance or carriage of materials stores, machinery, etc.	By the secretary, Joint Secretary, Deputy Secretaries in the Ministry of Works, Housing and Supply, Government of India, the Director General of Supplies and Disposals, Deputy Director Generals (Supplies and Disposals), Directors, Deputy Directors, Assistant Directors (Grade-I) and Assistant Directors (Grade-II) of Supplies and/or Disposals, Government of India, Director, India Supply Mission, Washington or Deputy Directors working under him, Director General, Indian Stores Department, London and Deputy Director General, Indian Stores Department, London and Directors of purchase, Government of India.
2. Security bonds for the due performance and completion of works and contracts.	
3. All instruments connected with the reconveyance of property given as security.	

D- In the case of Co-operation and Forestry Department	
1. (a) Contract for sale of forest produce up to Rs.40,000 provided the period of contract does not exceed three years.	By the Chief Conservator of Forests.
(b) Contract for sale of forest produce up to Rs.20,000 provided the period of contract does not exceed 3 years.	By the Conservator of Forests.
(c) Contract for sale of forest produce up to Rs.2,000 provided the period of contract does not exceed 18 months.	By the Divisional and District Forest Officers.
2. (a) Security bonds and other instruments, other than those specified in item 4 and 5 in connection with the administration and working of Forests and with the business of the Forest Department generally when the value of the property or the amount of expenditure involved does not exceed Rs.30,000.	By the Chief Conservator of Forests.
(b) Security bonds and other instruments, specified above when the value of the property of the amount of expenditure involved does not exceed Rs.20,000.	By the Conservator of Forests.
(c) Security bonds and other instruments, specified above when the value of the property or the amount of expenditure involved does not exceed Rs.2,000.	By the Divisional or District Forest Officers.
3. Deed for purchase of land which Divisional or District forest Officers are authorized to buy for forest purposes when the value does not exceed to Rs.2,000.	By the Conservator of Forests.

4. Lease for cultivation inside reserved forests where the annual rental does not exceed Rs.500.	By the Divisional or District Forest Officers
5. Lease for cultivation inside reserved forests where the annual rental exceed Rs.500.	By the Conservator of Forests.
6. Acceptance of security deposit from contractors in lease case on behalf of Governor in their official capacity.	By the Divisional Forest Officers, Conservators of Forests and Chief Conservator of Forests.
7. (a) Execution of contacts in connection with working of forests value of which exceeds Rs.1,00,000.	By the Chief Conservator of Forests.
(b) Execution of contacts in connection with working of forests when value of the property does not exceeds Rs.1,00,000 and period of contact does not exceed 3 years.	By the Conservator of Forests.
(c) Execution of contracts in connection with the matters specified above when the value does not exceed Rs.20,000 and period of contract does not exceed 18 months.	By Divisional Forest Officers with special power.
(d) Execution of contracts in connection with the matters specified above when the value does not exceed Rs.10,000 and period of contract does not exceed 18 months.	By Divisional Forest Officers
E- In the case of Revenue Department-	
1. Lease of Government lands for temporary occupation for a period not exceeding three years.	Tahasildar
2. Lease of Government lands for a period exceeding three years when market value of the lands to be leased out does not exceed Rs.50,000.	Sub-divisional Officer

3.	Lease of Government lands not covered by items 1 and 2 above.	Collector
4.	Lease in respect of Sairat sources up to a value of Rs.2,000.	Tahasildar
5.	Lease in respect of Sairat sources above the value of Rs.2,000.	Sub-divisional Officer
6.	(1) Contracts and other instruments in matters connected with the hire and purchase of land or building or with the sale of Government land or with the lease or sale of Government buildings.	Collector
	(2) Contacts, instruments and engagements specified above when the value or amount of such contract, instrument or engagement does not exceed Rs.500.	Sub-divisional Officer
7.	All deeds and instruments relating to matters or Revenue Department not covered by items 1 to 6 above.	Collector
8.	Release of houses, land and other immovable property concerning the Registration Department.	District Registrar
9.	All deeds and instruments relating to matters of the Registration Department not covered by item 8 above.	Inspector-General of Registration
10.	Contact with regard to distillery.	Collector
11.	All deeds and instruments relating to matters of Excise Department not covered by item No. 10 above.	Excise Commissioner
12.	Contacts or agreements for the supply of demarcation stones.	Officers in charge of Survey Parties or Settlement Officers.
13.	Contracts regarding purchase of machineries and other equipment required for the office of the Deputy Director of Surveys and Map Publication.	Deputy Director of Survey and Map Publication.

14.	Contracts relating to purchase of survey instruments, tents and other equipment required for Major Settlement Operations.	Settlement Officers.
15.	Contracts with the Air Survey Companies for undertaking aerial survey or the odolite traverse survey.	Director of Land records and Surveys.
16.	All deeds and instruments relating to matters of Survey, Settlement and Map Publications not covered by items 12 to 15 mentioned above.	Ditto
F- In the case of Education Department-		
1.	Instrument in respect of grant of land and money to the Elementary and Secondary Schools for School sites and buildings.	By the Inspector of Schools.
2.	Bonds or other instrument relating to national loan Scholarship Scheme as promulgated by the Government of India through the State Government.	By Deputy Director of Public Instructions in the charges of scholarships and loan scholarships.
3.	Bonds and agreements executed by the loan stipendiaries in connection with their studies.	By the Under-Secretary to Government, Education (L.S.F.) Department.
G- In the case of contracts, etc. not herein before specified-		
1.	All deeds and instruments relating to matters, other than those specified in items 2 to 21.	By a Secretary, an Additional Secretary, a Joint Secretary Deputy Secretary, or a District Magistrate, a Sub-divisional Officer or a Revenue Divisional Officer.
2.	(a) Contracts, not otherwise provided for the supply of articles required for the use of any Department or for the sale of articles produced or manufactured by the Department.	By the Head of the Department.
	(b) Contracts and other instruments connected with the administration of the Department.	

3.	(a) Contacts for the jail produce.	Inspector-General of prisons of the Superintendent of the Jail concerned.
	(b) Contracts and other documents in respects of stores and instruments, etc. required for the Press or Stationery officers.	Superintendent of the Government Press.
4.	Contacts and other instruments not otherwise provided for the sale, purchase, supply, carriage or conveyance or stores and building materials and for the provision of labour and for the execution of public works not executed by Public Works Department and such life engagements.	By Collectors or Deputy Commissioners and in the case of Police Department by the Inspector-General or Superintendent of Police.
5.	Contracts for the supply of articles produced in the local markets for hospitals, etc.	By the local Medical officers in charge of hospitals and asylums, etc.
6.	Contracts and other instruments relating house-building advances.	By the authorities granting the advances.
7.	Contracts and other instruments relating to matters connected with the Department of Fisheries within the limits of value of Rs.5,000.	By the Director of Fisheries
8.	Deeds of reconveyance of properties mortaged to Government as security for loans granted to Co-operative Building Societies.	By the Registrar of Co-operative Societies.
9.	Deeds and agreements relating to the grant of State-aid under the Bihar and Orissa State-aid to Industries Act, 1923 (Bihar and Orissa Act VI of 1923).	By the Director of Industries
10.	Bonds and agreements relating to stipend given for training in Engineering and other Technological subjects.	
11.	Contracts for the supply of articles required for the use of the Transport Department or for the rendering of services by the Department and other instruments connected with the administration of the Department.	By the State Motor Transport Controller.

12.	Contracts and assurances of property shall be executed on behalf of the Governor by the officers of the Directorate General.	By the Directorate-General of Supplies and Disposals of the government of India.
13.	Agreements relating to grant of subsidy under the calf Rearing Scheme.	By the Key Village Officer
14.	Agreements and Bonds relating to grant of stipends to the students to undergo training in Soil Conservation Training Centre or Centers.	By the Soil conservation Officers of the Division.
15.	Execution of deeds relating to the transfer of property concerning the Fisheries Department when the value does not exceed Rs.5,000.	By the Director of Fisheries
16.	Execution of deeds relating to the grants of financial assistance for the schemes approved under the local Development Works Programme.	By District Magistrate and Sub-divisional Officer
17.	Execution of agreement regarding supply of radio sets to the Public institution.	By the Director, Assistant Directors of Public Relations and District Public Relations Officer.
18.	(a) Instruments in respect of grant of loans to villagers under the Village Housing Project Scheme.	By the Block Development Officer.
	(b) Instruments for supply of fertilizers to the agriculturists on deferred payment basis.	
19.	All contracts and other instruments including lease of private buildings in connection with survey, records of right and settlement work.	By the Settlement Officers.
20.	Deeds and instruments relating to pledging and release of- (a) 12-years National Defenses Certificates. (b) National Savings Certificates (First Issue). (c) Post Office Savings Bank Deposits.	By those Gazetted Officers of the State Government who for due performance of their duties are required to accept and release securities.
21.	Signing of bonds and other connected documents relating to the grant of loans under the Schemes Production of Sheep for Mutton.	By the Joint Director of Animal Husbandry and Veterinary Services, Sambalpur.
[F. D. Memo No.20973 (35)-7 Codes 79/66-F, dated the 21st June 1966.]		

APPENDIX 2

(*See Note under Rule 22*)

Instructions for regulating the Enforcement of Responsibility for Losses, etc.

1. The cardinal principle governing the assessment of responsibility is that every Government officer should exercise the same vigilance in respect of expenditure from public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may, in special cases, condone an officer's honest errors of judgment involving financial loss, if the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability shall be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter shall also be called strictly to account and his personal liability in the matter carefully assessed.

3. (a) The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognized that the penalty should not be such as to impair his future efficiency.

(b) In particular, if the loss has occurred through fraud, every endeavor should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

(c) It should always be considered whether the value of Government property or equipment lost, damaged or destroyed by the carelessness of individual's entrusted wit their care (e. g., a policeman's rifle, a touring officer's tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government Servant's capacity to pay.

4. When a pension able Government servant is concerned in any irregularity or loss, the authority investigating the case shall bear in mind the provisions contained in Articles 35-IA and 35-IB of the Civil Service Regulations as adopted by the State Government and immediately inform the audit Officer and / or the Accounts Officer, as the case may be, responsible for reporting on his title to pension or death-cum-retirement gratuity and the authority competent to sanction

pension or death-cum-retirement gratuity, and it will be the duty of the latter to make a note of the information and see that in accordance with the provisions contained in Articles 35-IB of Civil Service Regulations gratuity or death-cum-retirement gratuity is not paid before a conclusion is arrived at as regards the Government Servant's culpability and final orders are issued thereon.

5. The fact that Government servants who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

6. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud negligence financial irregularity, etc. Should the Administrative authority require the assistance of the Audit Officer and/or the Accounts Officer, as the case may be, in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation and if the investigation is complex and he needs the assistance of an expert Audit Officer/ Accounts Officer to unravel it he should apply forth with for that assistance to Government which will then negotiate with the Audit Officer and /or the Accounts Officer concerned for the services of an investigating staff. Thereafter the administrative authority and the Audit/Accounts authority shall be personally responsible, within there respective spheres, for the expeditious conduct of the enquiry. In any case in which it appears that recourse to judicial proceedings is likely, the Special Police Establishment or the State Police should be associated with the investigation.

7. Depending upon the results of the inquiry, departmental proceedings and/or prosecution shall be instituted at the earliest moment against the delinquent officials concerned and conducted with strict adherence to the Orissa Civil Services (Classification, control and Appeal Rules, 1962 and other instructions prescribed in this regard by Government.

[F. D. Office Memorandum No. Codes 91/69- 26913-F., dated the 30th July 1969]

APPENDIX 3

(*See Rule 31*)

Regulations for the conduct of the audit of Receipts

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with the Accountant- General.

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective checks on the assessment, collection, and proper allocation of revenue and to see by an adequate detailed check that any such regulations and procedure are being observed. In the audit of receipts ordinarily the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing sample set of receipt counterfoils with the receipt actually in the hand of the tax-payers or other debtors the results of such an inspection being made available to audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions of financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amendment should be brought to notice.

It is, however, rarely if ever the duty of audit to question an authoritative interpretation of such rules or orders, and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quassi-judicial capacity. This instruction does not, however, debar and auditor from bringing to notice any conclusion deducible from the examination of the results of a number a such decision.

5. Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of audit to see as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check can not be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realized at all or on due date.

6. Ordinarily audit will see that no amounts due to Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such out-standings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority, no sums may be credited to Government by debit to a suspense head; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply *mutatis mutandis* in respect of audit-objection on any accounts of receipts.

RULES FOR THE AUDIT OF RECEIPTS

The following rules indicate the detailed checks that should generally be applied in connection with the various classes of receipts the audit of which has been entrusted by the State Government to the Comptroller and Auditor-General of India.

RECEIPTS ON ACCOUNT OF FINES

1.(a) In the case of fines imposed by criminal courts the duty of checking the receipts is laid upon the Accountant-General to whom a monthly return of all fines realized, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

NOTE- Compensation fines due to an injured party which are creditable to Criminal Courts deposits and fines, which under orders of the competent authority are credited to a municipal or other local fund, will be excluded from this return.

(b) In order to secure that returns are received from every Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge and the Magistrate) and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, through it should be compared with the treasury figures before being dispatched. The best means of ensuring this comparison will probably be for the authority to dispatch its return through the Treasury Officer, who will certify to the agreement with his books or will have the return corrected by the authority before he transmits it.

(c) If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury a simple memorandum of the collections of each court, and of their remittance to the treasury for check with the treasury credit, would suffice; in the absence of such precaution, detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant- General.

(d) If the several courts submit to any controlling officer returns of the fines imposed, the returns of the realization may with advantage be despatched to the Accountant-General under flying seal through the said controlling officer, but if this course be found to cause delay, the Accountant-General should instead send to the Controlling Officer a memorandum of the monthly credits which appear in the treasury account.

(e) When fines are received in another district or province intimation should be given by the recovering officer to the officer concerned, who should not the fact in his fine statement.

Note (1) Rules relating to the realization of fines through the Magisterial Courts are given in Part VIII, Appendix IV and Appendix VII of the General Rules and Circular Orders of the High Court of Judicature, Patna (Criminal). Vol. I. pages 110 to 156 and 161 to 162.

Note (2) All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realized by judicial Officer and all fines and confiscations imposed by Revenue but realized by Judicial Officers (if there be any such cases) should be taken to "XXI-Administration of Justice" unless under the Act under which they are imposed they are to be credited to a Local Fund or authority, Reward should go against the revenue head of the department on whose prosecution the fine is imposed',

Note (3) Fines levied under the Gambling Act, and for neglect of duty by Police are creditable to "XXI-Administration of Justice", except in the Municipal town of Sambalpur, where under Book Circular No. XXXII of 1868 of the Chief Commissioner, Central Provinces, these fines are credited to the Sambalpur Municipality deducting there from the amounts payable to informs as reward which should be credited to criminal Deposits.

Note (4) Fines imposed by Settlement officers are creditable to "VII-Land Revenue",

Note (5) Fines and forfeitures realized in Revenue Courts are creditable under minor head "Miscellaneous" subordinate to Major head "VII-Land Revenue",

Note (6) Compensation fines are to be held under Criminal Deposits and when payment is required to be made there from it should be made on Criminal Deposit Repayment Voucher, When, however, the compensation fine of one district is realized in another, it should be credited to "XXI-Administration of Justice" and when refunded it should be paid in a criminal fine refund voucher.

Note (7) The fines are creditable to Municipal and Local Funds :-

(i) Fines under the Prevention of cruelty to Animals Act, I (B.C.) of 1869 and XI of 1890,

(ii) Fines under Act V of 1861 (The Police Act) for offences committed within Municipal limits, these are otherwise credited as Police receipts,

(iii) Fines under Act IV (B.C.) of 1873 (Registration of Births and Deaths), where the Municipality has undertaken the duty of registration.

(iv) Fines realized from prosecution under the Bengal Vaccination Act-

(a) In respect of prosecution in Municipal areas, the fines being creditable to Municipal funds.

(b) In respect of persecutions in rural areas in districts where the control of vaccination has been transferred to District Boards, the fines being Creditable to the District Boards Funds.

Note-Fines realized in respect of prosecutions in rural areas in district where the control of vaccination has not been transferred to district Boards should be credited to Government.

(v) Fines under the Indian Ports Act XII of 1875,

These fines should be credited direct to the accounts of the funds in the treasury or when the local funds have no banking account with the treasury, remitted to the office of the fund by the realizing officer.

Note-(8) Fines realized under the Village Chowkidari Act VI (B.C.) of 1870, are creditable to the head "XXIII-Police-Recoveries on Account of Village Police District Chowkidari Reward / Uniform Fund".

RECEIPTS OF CERTAIN DEPARTMENTS OF GOVERNMENT

2. The receipts of the following institutions will be objected to a local audit with reference to the rules and orders pertaining to each institution in order to see that all sums receivable are duly paid to the proper officer and that they are promptly brought to credit by him:-

(i) Receipts of Government Press
(ii) Receipts of District Jails
(iii) Receipts of all District Police Offices
(iv) (1) Receipts of Government Farms (including seeds and implement accounts of the Agricultural Department).
(2) Grow More Food Scheme- District Organisations
(3) Chemical Fertiliser Scheme- Cuttack
(4) Civil Diary Farm- Cuttack
(v) Receipts of the Sriram Chandra Bhanja Medical College and General Hospital at Cuttack and other District Headquarters Hospitals.
(vi) Receipts of the following industrial institutions:-
(1) Weaving Demonstration at Cuttack, Sambalpur, Bhawani Patna, Bolangir-Patna, Sonepur and Boudh.
(2) The Orissa School of Engineering.
(3) Phulbani Industrial School, Deogarh Industrial School, Industrial and Technical School, Bolangir- Patna, J.R. Industrial School, Baragaon, Gangpur and Mirza Industrial School, Kuchinda, Bamra.
(4) Hand-loom Industry
(5) Hand-loom Textile Marketing Organisation, Cuttack
(6) Oissa Textile Mills Ltd., Cuttack
(7) Puri Electric Supply Company Ltd.
(8) Cottage Industry and Technical Schools
(9) Ananta Narayan Kutir Silpa Sadan, Narasinghpur
(10) Poor Cottage Industry, Cuttack
(11) Leather Industry and Tanneries in Orissa

(vii) Receipts of other institutions:-

(1) Officer of the Assistant Public Relation Officer, Orissa Cuttack.

(2) Orissa Commercial College

REFUND OF GRATUITIES BY PERSONS RE-EMPLOYED

3. Receipts on account of refund of gratuity by a person re-employed will be watched by the Account-General through the audit register of gratuities kept by him and the fact of complete re-payment of the gratuity will be noted by him not only in the audit register but also in the history of services or in the establishment return according as the person concerned is a gazetted or a non-gazetted Government servant.

RECOVERY OF THE SHARE OF COMMUTED VALUE OF A PENSION PAYABLE BY ANOTHER GOVERNMENT

4. Where under the rules relating to the incidence of pension, a share of the commuted value of a pension is dubitable to another Government, the Account-General should watch its recovery in credit.

ACCOUNTS OF STAMPS AND OPIUM AT TREASURIES

5. The figures of receipts under all the heads relating to "IX-Stamps" are reported by the Accountant-General to the Controlling Officer concerned for comparison with the departmental returns of demands and realizations. Besides this, plus and minus memoranda showing the opening balances, the additions and to, and the deductions from stock during the month and the closing balance are submitted to the accountant-General monthly by the Treasury Officer along with the schedules of stamp and the register of stamp sales and discount thereon. The opening balances of the plus and minus memoranda should be compared with the closing balances of the last month. Of the additions to stock, a periodical return is sent to the last month. Of the additions to stock, a periodical return is sent to the Accountant-General, from the Controller of Stamps, or other revenue authority, and these must be traced into the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received, or by credit acknowledge by some other officer to whom remittance has been made or by sufficient authority for the write-off.

6 The following is the procedure for the examination and audit of account of stamps at local depots:-

(1) The Controller of Stamps Central Stamp Store, Nasik Road, sends to the Accountant-General copies of invoices relating to the supplies of stamps to the various local and branch depots in the State as well as copies of acknowledgements for stamps returned by these depots direct to the Central

Stamps, Store. (Vide rules 48 and 49 of the rules for the Supply and Distribution of Stamps)

(2) Copies of acknowledgements granted by the Secretary to the Board of Revenue for the unserviceable non-postal stamps returned by the depots and destroyed by him are forwarded to the Accountant-General (Vide rule 49 of the rules for the supply and distribution of stamps in Orissa.)

(3) In the case of transfers to or from depots situated in different states a copy of the invoice is furnished by the supplying depot direct to the Account Officer of the State in which the depot receiving the supply is situated. A copy of the acknowledgement is furnished by the receiving depot through its Account Officer to the Account Officer of the State in which the depot making the issue is situated.

(4) The Accountant-General will check the *plus* and *minus* memoranda of the depot to see-

(i) In respect of entries of receipts that they correspond with the amounts shown in the copies of invoices mentioned above and with the entries of issue of stamps to this depot in the *plus* and *minus* memoranda of other depots in the State, and with amount debited in the treasury account relating to the depot as refund of value of unserviceable and spoilt stamps.

(ii) In respect of entries of issues, that they correspond with the value of credits on account of sales in Register of stamps sales and with the entry of receipt in the *plus* and *minus* memoranda of another depot to which stamps were supplied from this depot and with the value of stamps returned or destroyed as shown by the entries in the acknowledgments referred to above.

(5) Under rule 35 of the rules for the supply and distribution of stamps the Accountant-General also receives half-yearly from the officer-in-charge of each local depot a certificate showing the balance by actual count on the last day of September and march of each description of stamps in each local depot. The amount shown in the certificates should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda for those months after they have been checked under rule 4 above.

7. A Certificate to the effect that the opening balances have been checked with the closing balances of the last month, receipts with the issues from other offices, the issues, with the sale-proceeds credited to the receipt Schedules and with the receipts in the accounts of other treasuries and that the closing balances are correct should be recorded in the audit office in the plus and minus memoranda received from the various treasuries.

CHECK OF RECEIPTS AND ISSUE OF STAMPS

8. The additions to and deduction from stock as shown in the Treasury *plus* and *minus* memoranda on account of supplies from or return to the central Stamp stores are checked with the invoices and destruction certificates of the Central Stamp Stores are checked with the invoices and destruction certificates of the Central Stamp Stores. The discrepancies noticed are recorded therein the columns provided in the *plus* and *minus* memoranda from and their reconciliation watched through these columns.

CHECK REGISTERS OF OPIUM

9. The additions to stock as shown in the Treasury *plus* and *minus* memoranda on account of supplies from the opium factory are recorded in Check Registers in form SY-40. The corresponding amounts shown as supplies in the monthly statement of supplies of opium received should also be posted in the Register and early steps should be taken for reconciliation of differences, if any.

FEES FOR GOVERNMENT AUDIT

10. Fees for Government audit on the basis of daily rates prescribed by Government from time to time will be charged for the audit of the accounts of local and other non-Government funds, excluding other fund for the audit of which the rates of fees recoverable are prescribed by law or by rules having the force of law.

Nothing contained in this para shall be held to over-ride any special instructions of Government exempting any particular local body or institutions wholly or partially from the payment of audit fees.

11. Recovery of fees due from a private party or local body for Government Audit with reference to the rules or orders on the subject should be watched by the Accountant-General, Orissa through the special recovery register.

Demand letters should be issued by the Accountant-General, Orissa to the party concerned with the institutions to quote the No. and date of the demand letters and the head of account "XLVI-Miscellaneous- Fees for Government Audits" to which they are creditable, in the chalans with which the money is credited in the treasury. The necessary note of the recoveries should be made in the special register of recoveries from the Treasury Schedules and other documents.

INTEREST ON LOANS (EXCEPT REVENUE ADVANCES)

The recovery of interest (including penal interest where due) on loans should be watched as required by financial rules.

APPENDIX 4

(*See Rule 68*)

Directions for the preparation and submission of the Annual Establishment Return

Deleted in Finance Department O.M. No. Codes-174/67-F, 12049- dated the 1st April, 1968.

APPENDIX 5

(See Rule 80 and 95)

Power to sanction contingent expenditure on the purchase of stores

Deleted in F.D.O.M. No. Codes-31/80-23897-F., dated the 29th April 1980.

APPENDIX 6

(See Rule 96)

Rules for the purchase and supply of articles (including printing and Stationery Stores) for the Public Service

Rules for the supply of articles required to be purchased for the State Service.

Preamble- The policy of the Government of Orissa is to make their purchase of articles required for the State Service in such a way as to encourage the development of the industries of the Indian Union to the greatest possible extent consistent with economy and efficiency. In order to give effect to this policy preference in making purchases will be given in the following order :-

Firstly, to articles which are produced in the Indian Union in the form of raw materials, or are manufactured in the Indian Union from raw materials produced in the said Union, provided that the quality is sufficiently good for the purpose;

Similarly and on the same condition, preference will be given to articles produced or manufactured in Orissa over those produced in any other States of the Indian Union.

Secondly, to articles wholly or partly manufactured in the Indian Union from imported materials provided the quality is sufficiently good for the purpose;

Similarly and on the same condition, preference will be given to articles manufactured in Orissa from imported materials over those so manufactured in other States of the Indian Union.

Thirdly, to articles of foreign manufacture held in stock in the Indian Union provided they are of suitable type and requisite quality.

Fourthly, to articles manufactured abroad which need to be specially imported.

Purchasing officers shall allow preference in respect of price to articles produced or manufactured in the Indian Union either wholly or in part. The degree of preference allowed shall generally extend up to 15 per cent of the piece of the imported articles of similar quality. But in respect of classes of stores specified by the Government of India, Ministry of Commerce and Consumer Industries (Dev, Wing) price preference up to 25 per cent shall be allowed.

Not withstanding anything stated in the aforementioned paragraphs cottage industry products and handicrafts goods, particularly those made within the State of Orissa should be preferred meeting all requirements

of stores for the State Service and price preference up to 15 per cent may be allowed in favour of cottage industry and handicraft goods over those of mill made of factory made goods.

In respect of items of Stores for which rate contract has been entered into by the Director of Export promotion and Marketing, Purchases of such item; by all Departments of Government, Quasi-Government agency and State owned corporations should be only from sources with whom such Rate Contracts have been entered into, by placing order in accordance with Para. 17 of the procedure outlined in Government of Orissa, Industries Department, Office Memorandum No. III- EMM- 23/73-128 (120)/I (EPM), dt.27-02-1973.

(Finance Department, Office Memorandum No.34135/F-Codes-129/75, dated the 21st August 1975)

Rule 1- Save as provided in rule 7, all articles required to be purchased for the State Service shall be purchased on the condition that delivery shall be made in Orissa for payment in rupees.

Rule 2- Except for the articles obtainable from firms on rate contract approved by the Director-General of Supplies and Disposals, Government of India or Director of Export Promotion and Marketing, Government of Orissa, and from the co-operative Agencies duly registered under Orissa Co-operative Societies Registration Act, sealed tenders should be invited, by giving wide publicity, for the purchase of articles, the value of which exceeds rupees ten thousand unless it is in the public interest not to call for tenders. Where it is considered inadvisable in public interest to invite tenders, the concerned authority shall record the reasons therefore. In respect of purchase of articles, the value of which does not exceed rupees ten thousand, quotations should be invited. In all cases, a comparative statement of rates should be prepared and placed before the authority competent to order purchase. When the sealed tenders are opened on the notified date, the concerned authority should initial all pages of the tender are corrections in the tenders so as to avoid any manipulation. The number of pages of the tender and the correction in each page attested by the competent authority should be indicated at the bottom of the last page of the tender in red ink by him at the time of opening the tenders in the presence of the tenders, if any. (F.D.O.M. No.-Codes-18/78-21053-F. dated the 26th April 1978) (F.D.O.M. No.-Codes-13/87-10412-F. dated the 9th March 1987).

Rule 3-All articles whether manufactured in India or abroad shall be subject to inspection before acceptance and articles for which specifications and/ or tests have been prescribed by the competent authority shall be required to confirm to such specifications and/ or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after dispatch from the suppliers premises.

Rule 4- Important Plan machinery and iron and steel works shall ordinarily to obtained from firms approved by the Director-General of Supplies and Disposals, New Delhi and specified in the lists mentioned by him.

Rule 5- In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm provided that where specifications and/ or test have prescribed for such articles they shall conform to such specifications and/ or test have been prescribed for such articles they shall conform to such specification and/or specify such tests.

Rule 6- Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department from another.

Rule 7- Indents for articles manufactured abroad which need to be specially imported should be placed on the Director-General of Supplies and Disposals, New Delhi, who shall transfer such indents to the Director-General, India Store Department, London or India Supply Mission, Washington. Articles so purchased shall be subject to inspection or test or both by the purchasing agencies of the Government of India abroad.

The purchasing officer shall provide funds for the purchase of articles from U.K. and other European countries in the budget of the High Commissioner under "Charges in England Stores" and fro purchases from U.S.A. under "Contingencies" subordinate to the appropriate major head in their own budget.

Rule 8- Department of Officer's financial powers in the matter of the purchase of stores ordinarily extends to the limits to which it or he is empowered to enter into contracts.

Rule 9- Government may sanction departure from the rules in particular cases, where it can be shown that such departure is in the interest of the State. Applications for sanction in such cases should be made to the Administrative Departments concerned who will issue the order after taking the advice of Commerce Department.

In case where the Public Works Department execute works administratively approved by other Departments, applications for any departure from the rules necessary for the execution of the work should be made to the Public Works Department who will issue the orders without any reference to the Administrative Department concerned with the concurrence of the Commerce Department.

RULES FOR THE SUPPLY OF STATIONERY AND PRINTING STORES FOR THE PUBLIC SERVICE

With regard to the supply of stationery and printing stores required to be purchased for public service of the State, the following rules are laid down in addition to the above general rules.

Rule 10- The term stationery and printing store includes stationery stores office appliances, printing stores plant and machineries as set out in the annexure.

Rule 11- Plant, machinery and competent parts thereof required for the purpose of printing press or stationery office and all office machinery

and plants may purchased from Indian firms or branches of foreign firms established in India subject to the following conditions:-

1. That the Indian firms or the branches of foreign firms entertain an expert staff capable of erecting and repairing the plant, machinery or appliances which it supplies.

2. When test or inspection of the plants and machinery or appliances during manufacture of before shipment is necessary, arrangements are made with the Indian Store Department, London for such inspection.

3. When the aforementioned plant, machinery, etc., are available from firms in the U.K. or Europe at comparatively lower prices than that available from Indian firms or branches of foreign firms in India, Indents may be placed by the Superintendent, Government Press on the India Store Department, London direct for procurement of the stores from such firms subject to the conditions mentioned in this rule. These purchases will not be governed by rule 7 above.

NOTE- This rule is subject to the condition that preference is to be given to articles of Indian manufacture.

Rule 12- The following articles whether manufactured or produced in India or not may be purchased in India as far as possible provided such articles comply with the required specifications are of the requisite quality and their price does not exceed the limits of price preference specified for indigenous products in the preamble to these rules:-

(a) Those of a perishable nature (including ferro-garlic, linen, ferro-prusiate paper, typewriter and ribbons, stencil paper and carbon paper).

(b) Papers of all descriptions (including envelops, litho transfer paper).

(c) Pencil, pen holder, pen nibs

(d) Ink and ink powder

(e) Sealing wax

(f) Block tin, antimony and piglead

(g) Printing and duplicating inks

(h) Accessories for typewriters and other office machines

(i) Spare parts of printing and other machines

(j) Cheap articles of common use

(k) Other classes of articles which should be obtained more economically in the local market.

(l) Articles as may from time to time be prescribed by the Government of Orissa.

Rule 13 Special purchases- In cases of emergency or when inconvience to the public services would be caused by waiting to obtain an article through open or limited tender system or through India Store Department, London under the foregoing rules, purchase can be made in India, provided that the Purchasing Officer should place on record the reasons which make such purchase necessary.

Rule 14- Method of comparing prices- In all cases in which the selection of the source of supply depends upon comparison of the prices, the procedure to be adopted for such a comparison will be as follows:-

(i) To the foreign prices as ascertained by the Superintendent, Government Press from the India Store Department, London or otherwise freight should be added at the current rates together with such charges for interest, insurance and freight brokerage, as may be declared from time to time.

(ii) In case of important contracts, the prices prevailing the English market should be ascertained by telegraphic reference to the India Store Department, London.

(iii) In cases when the necessary information as to foreign prices is not available the purchases in India should be subject to the condition that the price is reasonable and within the maximum limits of price preference allowed for indigenous goods in these rules.

(iv) In order to arrive at the market value at an Indian Port of the articles imported from abroad the following charges shall be included:-

(a) Landing, wharfage, and port charge.

(b) Customs duty.

(c) Cost of carriage to site from port or place of manufacture as the case may be taken into account.

Rule 15- When articles are purchased in India such articles shall conform to such specifications or satisfy such tests as may be prescribed by the Superintendent, Government Press.

Rule 16- Notwithstanding anything stated in these rules preference will be given to cottage industry products over factory made articles in meeting the requirements of stationery articles of the State service provided such articles are procurable according to the require specifications

and within the limits of 15 per cent price preference prescribed in favour of cottage industry products in these rules. Products of small scale industries will be given preference next cottage industry products but such products shall not enjoy any price preference.

ANNEXURE

(Vide Rule 10)

A- Stationery stores

Papers of all kinds, including printing, writing drawing , blotting catridge, duplicating, typewriting, tracing, tissue, lithography, packing, sectional, ferro-prussiate, carbon, oiled stencil, lithotransfer.

Boards, cards, mill, paste pulp or straw, parchment and villum (Imitation or Real), binding materials, leather, imitation Leather, Cloth Buckram, Gold leaf, needles, thread (Lines, Cotton or wire), writing and drawing materials including pencil, pens, pen-nibs, fountain and style pens, reeds quils, ink, ink-powders, slate pencils, crayon's chalks, erasers (Steel or Rubber), ink stands, ink pots, rulers, paint brushes, water colors, colour boxes, saucers for colours, slabs, ruling paste, tracing cloth, ferro-galic, linen-envelops of all descriptions.

Miscellaneous- Books (blank note, reporters, etc.), Pads (writing or blotting), tags, tapes, twines, straps, sealing wax, glue, gum paste, pins, pincushions, paper fastners, paper cutters, packing cases and other packing materials (for stationery offices and printing presses only);

B-Office machinery and appliances

Typewriters and accessories, including ribbons, Duplicators (Flat and Rottary) and office printing machines, calculating machines, Addressographs, Protectographs and similar machines, numbering and dating machines, miscellaneous office requisites- Latter scales, punching and stapling tools, office cutlery, rubber stamps, metal seals, etc. card indexes systems and cabinets, loose leaf ledgers, machines, etc., required for testing paper and other stationery stores.

C- Printing Stores

Printing machinery of all descriptions including machines for composition, lithography, Bindery, Embossing type, casting, etc., and accessories.

Printing furniture including composing frames and cases galley chases, quoins, riglets, leads, rules, etc., type and type metal and metal for conversion into type metal. Ink printing and Lithographs, Lithostones and plates, Press ruling machines, blankets, glue, glucose, glycerine and other chemicals required for printing.

NOTE- This list is subject to modification at the discretion of the Government of Orissa.

These rules supersede all previsions rules on the subject. (Commerce Department Notification No.10923-II-S-133/58-Com. Dated the 30th September 1958).

APPENDIX 7

(*See Rule 124*)

Regulations for the conduct of the Audit of Stores and Stock Accounts

1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

2. As regards purchases of stores, Audit will see that-

(i) These are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;

(ii) The rates paid agree with those shown in the contract or agreement made for the supply of the stores;

(iii) Certificates of quality and quantity are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of store; and

(iv) Purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchase of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Whether a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores, cannot be utilized by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deteriorition. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of un-serviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorized to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see that-

(i) the stores are priced with responsible accuracy and the rate initially fixed are reviewed from time to time, are co-related with market rates and revised where necessary;

(ii) the value accounts tally with the accounts of work and of departments connected with stores transactions, tat the total of the valued account tallies with the outstanding amount in the general accounts, and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(iii) steps are taken for the adjustment of profits or losses due to revaluation, stocks-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by Audit will be such as may be agreed upon between Government and the Accountant-General.

9. The procedure prescribed by the Comptroller and Auditor-General for raising pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary, separate rules of procedure shall be laid down by the Account-General with the concurrence of Government.

APPENDIX 8

(*See Rule 140*)

General principle Laid down by the Accountant-General, Central Revenues, regarding the Accounting of expenditure on "Works" executed by the Civil Officers

(*Extracts from the G.I.G.F. Rules, Volume I*)

ANNEXURE A

(See Para. 192)

1. For every work there should be a duly sanctioned detailed estimate copies of sanctions to estimates are to be communicated to the Account-General by the sanctioning authority as soon as a sanction is accorded. If, however, the number of works sanctioned is large, such sanction may conveniently be communicated through a monthly statement in P.W.D. Form No. 34. Copies of sanctions to contracts, establishment charged to works or any other financial sanctions should be communicated to the Account-General individually.

2. Payments for all works done by contract or materials purchased should be made on the basis of measurements recorded in Measurement Books (C.P.W.A. Form 23). A muster roll C.P.W.A. Form 21 should be prepared for works done by daily labour. It is desirable that C.P.W.A. Form 24 or 27 should be used for payment to contractors. If any establishment is entertained on monthly wages whose pay is chargeable to a work, C.P.W.A. Form 29 may be used for payment of their wages. The rules regarding the preparation and check of these documents will be found in Chapter X of the Central Public Works Account Code.

3. Separate contingent bills should be prepared for expenditure relating to "Works" duly supported by sub-vouchers in forms referred to in paragraph 2 above. The name of work as given on the sanctioned estimate should be noted conspicuously on each sub-voucher as well as in the bill itself.

4. At the end of a month every disbursing officer will render to the Account-General the following monthly accounts so as to reach him by the 8th of the next month:-

(i) Schedule of works expenditure (C.P.W.A. Form 64)- Showing expenditure incurred during the month and total charges up-to-date in respect of every work in progress. All payments pertaining to a work during a month will be posted in column 5 of the form quoting voucher number and date in column 5 of the form quoting voucher number and date in column 7 and all works in progress will be shown in this schedule.

(ii) Contractors' ledger in C.P.W. Form 43- This account need only be prepared in accordance with Section 6 of chapter X of the Central Public Works Account Code, if any intermediate payment on running account is made to a contractor. It is not required in cases where every payment to contractors is final.

(iii) Account of receipts and issues of Tools and Plant purchased by or belonging to the departmental office in C.P.W.A. Forms 13 and 14- To be prepared in accordance with paragraphs 145 and 146, Central Public Works Account Code.

5. In respect of articles of Tools and Plant purchased in connection with "Works" an annual register to show receipts issue and balances will have to be maintained in C.P.W.A. Forms 15 in accordance with paragraphs 147 at seq. of the Central Public Works Account Code. The Register may be annually closed as soon after the month of September as possible, the book balance being physically verified and certified and sent to the Account-General by the concerned so as to reach him on or before the 15th of November every year.

6. A copy of the Register of buildings in charge of every disbursing officer should be sent to the Account-General in P.W.D. Form No. 25.

APPENDIX 9

(*See Rule 140*)

Rules regulating expenditure in construction and repairs Executed by Civil Officers of buildings assigned to their departments subsidiary to those contained in rule 140 of the Orissa General Financial Rules

1. The formal sanction of the authority having the power to sanction the expenditure on a building should be communicated to the Accountant-General in cases in which the charge in treated as special contingency (i.e., for all petty construction in the Police Department) and in all other cases where the expenditure exceeds Rs.2,500. The amount sanctioned should be entered by the officer entrusted with the work in the register of special contingencies. Only such sums as are needed from time to time should be drawn from the treasury against the special grant, as indicated below, on separate contingent bills in which the number and date of the letter according the sanction should invariably be cited.

Note 1- Estimates should be prepared in all cases and recorded in the departmental offices after sanction.

Note 2- New sanctions may be communicated to the Accountant-General through a monthly statement. Another statement should be submitted in the beginning of each year for works that are spread over more than one year, in which references to the original sanction should be quoted and the expenditure to the end of the previous year and the appropriation for the current year shown.

2. Works executed by civil officers may be carried out departmentally or through contractors.

3. When a work is executed departmentally muster rolls should be maintained for the workmen on which the thumb impression or acknowledgments of the labourers should be taken in token of their having received their wages. The cost of materials obtained departmentally should be drawn in contingent bills supported by sub-vouchers where necessary.

Note- When a building is constructed in place of one dismantled, serviceable materials, if any, obtained from the old building should be disposed of to the best advantage of Government i.e., either by sale of otherwise. The same procedure should be followed in respect of materials found surplus after completion of a work.

4. When a work is done by a contractor a deed of contract should be executed laying down the conditions, rates, etc. Advances given to contractors should be sums "on account" only, i.e., they should not exceed the value of work done of materials supplied or brought to site, and the bill for an advance should contain a certificate from the disbursing officer to the above effect.

5. No details will be necessary in the bills for advance payments (i.e., "on account" payments) but a final bill should be submitted for the total amount payable supported by full details in the Works Department bill form. The amount payable on this bill will be the net amount after

deduction of the payments “on account” made previously from the total value of work done, the details of which should be given consecutively in the final bill.

Note- Measurements of the work done should be taken at the time of drawing up the final bill and should be available for inspection and check at local audit.

6. it must be clearly understood that no money on account of construction may be retained in hand after the 31st March. All that has been drawn and remains unexpended on that date must be refunded to the treasury.

7. In no case should a final bill be prepared and paid before a work is completed. A completion certificate signed by a responsible officer should be attached to the final bill.

8. Money sanctioned for a particular work should not be spent on any other work.

9. For charges on account of petty construction and repairs details (e.g., name of payee, quantity of each item of work done or of material provided, rate per unit, total cost of item) should be given except in the Police Department for which there is a special procedure in the contingent bills in which such charges are drawn in the same way as in the case of other classes of contingencies.

APPENDIX 9. A

(*See Rule 140-A*)

(Extracts of paragraphs from the Orissa P.W.D. Code)

Enforcement of terms of contract

123. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contracts deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the Government. In sanctioning any modification in the terms of contract, care should be taken to see that they are within the powers of the authority sanctioning them. No uncertain or indefinite liability or any condition of an unusual character should be incorporated in the contract without the specific sanction of Government. See also Executive Instructions regarding calling for and acceptance of tenders in Appendix IV.

All agreements or security bonds entered into with the Public Works Branch (including Public Health Engineering) and Electricity Branch of the department by contractors for the execution of work or for securing the due performance of contracts are exempted from stamp duty.

VI. ADVANCES TO CONTRACTORS

150. Advances to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however permitted in the following cases:-

(a) Cases in which a contractor, whose contract is for finished work requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a normal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials and against the expense entailed for their proper watch and safe custody Payment of such advances should be made only on the certificate of an officer not below the rank of Sub-divisional Officer, that the quantities of materials upon which the advances are made have actually – been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work

for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any over-payment which may occur in consequence.

Recoveries of advances so made must not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

(b) Where in the interest of work, it is absolutely necessary to make advances; such advances may be made by the Sub-divisional Officer up to Rs.200 and the Executive Engineer up to Rs.500 inclusive of previous advances for each work and for each individual piece-worker.

(c) In all other cases the sanction of Government must be obtained, which will be accorded only in exceptional circumstances, when such advances seem indispensable and provided that the necessary precautions are taken for securing Government against loss. Such a system will not be allowed to become general or to continue longer than is absolutely essential.

CHAPTER IV- MISCELLANEOUS RULES REGARDING OFFICE WORK, EXCLUDING ACCOUNTS PROCEDURE.

A- INITIAL RECORDS OF ACCOUNT

220. The initial records upon which the accounts of works are based are :-

(a) The Muster-Roll
(b) The Measurement Book

For works done by daily labour, the subordinate in charge of the work will prepare a muster-roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster-rolls the subordinate will prepare the labour reports, and from the measurement book he will check (or if so arranged, prepared) the bill and accounts of Contractors and suppliers.

Note- Casual Labour Roll is also treated as an initial record.

I. MUSTER-ROLLS

(a) *Nominal Muster-Roll*

221. The nominal muster- roll (Schedule XLVI-Form No. 132) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

(b) Labour Reports

222. For all works or groups of works on which labour is employed, labour reports in the prescribed form will be prepared daily by the sub-ordinate in charge and submitted either daily or periodically as may be directed by the Executive Engineer or the Sub-divisional officer in charge of the work. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster-rolls should be investigated as soon as the latter are received after the close of the month.

II. MEASUREMENT BOOKS

223. The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece-work or by contract or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

Detailed measurements may also be dispensed with in cases in which payments on account for work actually executed or made on the certificate of a responsible officer (not below the rank of Sub-divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

Similarly, detailed measurements may be dispensed with in connection with works done on lump sum contracts, if a responsible officer (not below the rank of a Sub-divisional Officer) certificates in the bill that, by a rough measurement, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement, and that, with the exception of a authorized additions and alterations, the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

224. The page of the book should be machine numbered and no page should on any account be torn out, nor should an entry be erased or effaced so as to be eligible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and rewriting the words or figures, and the correction thus made should be initialed and dated by the Officer concerned. A reliable record is the object to be aimed at as it may have to be produced as evidence in a Court of law.

225. All entries in the measurement book should be made in indelible ink and if for any reason, if entries in measurement books are to be made in pencil such entries must be made only in indelible pencils; the pencil entries should not be inked over but left untouched. The entries in the "contents or area" column should, however, be made in ink in the first instance and not in pencil.

226. When a measurement book is lost, an immediate report should be made of the facts of the case and this report must be promptly forwarded to Government, together with the explanation of all parties concerned, or responsible for the loss.

Immediate steps should also be taken to reconstruct the lost measurement book from the records available, if any, viz., previously bills. If this is not possible fresh measurement of works done should be taken immediately.

227. Sub-divisional Officer should be required to submit the measurement books in use to the Divisional Officer from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the Divisional Accountant under the supervision of the Divisional Officer.

Note- For detailed instructions Appendix VI

III. PROGRESS REPORT OF MEASUREMENTS ON WORKS EXECUTED UNDER CONTRACT

228. Every officer or subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month a progress report of the measurements and a calculation of the quantities of work paid for during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer-in-charge to bring to notice any dilatoriness, bad work, or anything militatined against the interests of Government on the part of the contractor; and he will be responsible for any neglect in this respect.

APPENDIX I

[Reference- Paragraphs 13,16 (e), 29 and 34 (e)]

A. TEST CHECK OF MEASUREMENTS BY THE SUPERIOR OFFICERS

The following rules for check-measurement of works must invariably be observed by all concerned:-

(1) A Sub-divisional Officer before preparing a bill must satisfy himself that the work has been actually executed in accordance with the detailed measurements recorded. He should personally inspect all works of any magnitude before authorizing final payment in connection therewith.

(2) The Sub-divisional Officer must take all final measurements himself of every work the total value of which is above Rs.5,000. He must also take measurements of all important works and test check not less than 50 per cent of the measurements (judged by their money value) made by his subordinates.

Note-(1) Important works within the meaning of this rule include items which owning to their situation cannot be subsequently checked, such as foundations or under ground works. It also includes items which have very high unit rates such as, reinforced concretes dress stone-works elaborate cornices, etc.

(2) In the case of electrical works, the limit of Rs.5,000 mentioned with apply to wiring and similar smaller works. In respect of bigger works such as, installation, of transformer, lines and machinery distribution and generation such test check measurement should be in respect of every work the total value of which is above Rs.10,000.
The limit of Rs. 10,000 will also apply to every consignment of materials received on Store and Stock for use in the works.

(3) Similarly, the Divisional Officer must check-measure not less than 24 of his more important works per annum and the works so measured must not be less than 10 per cent of the measurements judged by their money value.

(4) In addition to the percentages prescribed in rules 2 and 3, a suitable percentage for repair works specially special repair works, flood damage repairs, and raising and strengthening of embankments, should be check-measured by the Sub-divisional Officer and the Executive Engineer.

(5) The percentages prescribed in rules 2, 3 and 4 should be checked with reference to final measurements of works as a whole and not with reference to each running bill.

(6) The test check, referred to above, must be carried out before payment is made.

(7) The individual items checked must be initialed in the measurement book and the result recorded by the officer concerned on the date of check under his dated signature. All entries must be made in ink or in indelible pencil.

(8) A collective record of all checks carried out from time to time will be prepared at the end of each measurement book.

B. MEASUREMENT AND CHECK MEASUREMENT OF EARTHWORK

(9) As failure to take final measurement of earthwork pits in time creates a position in which either the Government or the contractor suffers, it is necessary to take effective measures to ensure that final measurements of earthwork are taken before the concerned pits are ploughed or obliterated by rain, floods, etc. The Executive Engineer must therefore make arrangement to take final measurements of earthwork as soon as it is completed but in any case before the commencement of the rainy season.

(10) The Superintending Engineer must also see that these instructions are duly observed by the Executive Engineer.

(Extract from the first draft paras of the Orissa P.W.D. Code)

(b) INDENTS

236. Instructions for purchase of stores from and North America and also of certain classes of stores of India manufacture through the Central Purchasing Agency of the Government of India, Ministry of Works and Housing and Supply are contained in Government of India letter No. Pur 3 (2), dated the 10th February 1953, circulated by Commerce Department in Memo. No. 2526 (49)- IIIS-7-52-Com., dated the 20th April 1953 and Accountant General, letter No.T. 1-8-2762, dated the 19th January 1952 circulated with Finance Department Memo No. 1493 (34)-F/ and (Ex-1)-2-52, dated the 11th November 1952. These have been reproduced in Appendix VIII.

237. Indents on other departments in India, when not required to be prepared on forms supplied by the Department indented upon, should be prepared in duplicate, and must be addressed to the officer who is to supply the articles. They must explain fully and in detail the nature of the articles required.

238. Such indents should be submitted through the Superintending Engineer, and if approved, will be countersigned and passed on by him to the head of the department concerned, who on sanctioning the indent, will send it to the local officer of his own department for compliance, giving notice to the indenting officer.

239. Receipts in the forms supplied by other officers must be granted for all stores procured on indent from them; and generally, when the aid of another department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that department.

240. In the absence of special instructions to the contrary, Executive Engineers are prohibited from resorting to the Ordnance magazines or to the Supply and Transport Corps for the supply of any articles which can be procured in the local markets or made up in their own workshops.

241. Emergent indents on other departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer) when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless to complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary countersignature, so that the Superintending Engineer may exercise a check over such demands.

APPENDIX 10

(*See Rule 170*)
Miscellaneous orders relating to the procedure regarding payment of grants-in-aid, authorities competent to accord sanction and the responsibility of the countersigning authorities

SECTION I

Educational grants-in-aid to non-Government Schools and Colleges not under local bodies and grants to local or private bodies in lieu of certain taxes and magisterial fines, etc.

1.	To Colleges	By Director of Public Instruction
2.	To Colleges (for equipment).	By Director of Public Instruction up to the limit of Rs.5, 000 in each case.
3.	To Anglo-Indian Schools for sites and buildings, equipment, library, etc.	By Director of Public Instruction up to Rs.1,000 in each case.
4.	To High Schools	By Director of Public Instruction
5.	To Schools other than High Schools.	By District Inspectors in respect of M.E. Schools and the hostels attached to them and in other cases by the Inspectors or Inspectress.
6.	To Schools for library, furniture, equipment and buildings.	By Director of Public Instruction up to Rs.5,000.
7.	Sanskrit Institutions	By the Orissa Association of Sanskrit Learning and Culture.
8.	To Industrial Institutions.	By Director of Industries up to Rs.1,000 in each case.
9.	Agricultural Institutions.	By Director of Agriculture

(b) The procedure to be observed for drawal and disbursement of these grants is described in subsidiary rules of the Orissa Treasury Code.

(c) Grants-in-aid bills of aided schools may be drawn quarterly for one month in arrear and for two months in advance. The grants-in-aid bills of aided Colleges should be paid monthly in arrears.

SECTION II

Grants to local or private bodies in lieu of certain taxes and Magisterial Fines, etc.

2. (1) The Government make grants to the local funds and private parties concerned on account of fines levied by magisterial courts under certain enactments, and also on account of certain taxes, etc., levied under particular enactments, and credited to the Public Account of the State instead of crediting directly to the local body or private party concerned as was the case before. A list of local bodies and private parties to which such grants are paid and the accounting procedure followed in each case is contained in the Annexure.

(2) The taxes, fines, etc., which are credited to Government in the first instance, should be paid into the treasuries in the ordinary chalan forms. No special chalan form is necessary. Details of the credit should be clearly indicated and Treasury Officers should take particular care to see that such details are given in the chalans with which the amounts are credited. The head of classification as indicated in the Annexure mentioned above in each case should be carefully stated so as to ensure credit under the correct head.

(3) The amount due on account of taxes, fines, etc., collected be paid to local bodies in accordance with the following instructions:-

1. A statement of the amounts credited by the authorities concerned should be furnished to the District magistrate and the local bodies concerned as soon as the credit is made.

2. The District Magistrate or other authorities empowered to sanction the grant will obtain from the Treasury Officer monthly statements of receipt under the various heads and after verification with departmental figures sanction the necessary grants to the funds concerned.

3. On receipt of a copy of the sanction, the Accountant-General will issue necessary authorization to the Treasury Officer to make the payments debiting it to the appropriate head as indicated in the Annexure.

SECTION III

PROCEDURE TO BE FOLLOWED IN SANCTIONING RECURRING GRANTS-IN-AID TO SMALL INSTITUTIONS WHICH ARE ENTIRELY OR MAINLY FINANCED BY SUCH GRANTS FROM GOVERNMENTS-Vide PARAGRAPH 171 (3) (c)

Recurring grants-in-aid to small institutions which are entirely or mainly financed by Government such grants may be paid during a financial year, if necessary, in three instalments in the manner indicated below:-

(i) The first instalment may be paid in the month of April itself to enable the institutions to meet their expenses for the months April May and June.

(ii) The Second instalment may be paid in the month of July to cover the expenses for the months, July to November.

(iii) The final instalment may be sanctioned in the month of November or later to cover the expenses of the rest of the financial year.

The requirement of obtaining audited statements of accounts as provided for in paragraph 171 (3) of the Orissa General Financial Rules, Volume I, need not be insisted upon for sanctioning the first two installments, if the statements are not ready. However, such statements of accounts in respect of the previous financial year, unless the institution concerned has been specifically exempted from furnishing them, should be obtained before sanctioning the final instalment.

A few examples are given below to illustrate the procedure outlined in paragraphs 2 and 3 above.

Amount of Recurring grants-in-aid sanctioned per year to a particular institution	Amount sanctioned for the year 1960-61	Date on which the grants-in-aid was sanctioned for the year 1960-61	Unspent balance at the close of the financial year 1960-61	The manner in which instalment of the grants-in-aid are to be paid during the year 1961-62
1	2	3	4	5
Rs. 12,000	Rs. 12,000	1-9-1960	Rs. Nil	*Instalment in April*, 1961 Rs.3,000 can be paid for the expenses for the months of April, May and June 1961. *Instalment in July*, 1961 Rs.5,000 can be paid for the expenses for the months of July to November 1961. *Instalment in November*, 1961, Rs.4,000 can be paid for meeting the expenses for the rest of the financial year 1961-62.
(2).12,000	12,000	1-9-1960	1,000	*Instalment in April*, 1961. The unspent balance of Rs.1,000 can still be utilized Rs.2,000 can be paid to cover the expenses of May and June. *Instalment in July*, 1961 Rs.5,000 can be paid for the expenses for the months for July to November 1961. *Instalment in November*, 1961 Rs.4,000 can be paid for meeting the expenses for

				the rest of the financial year 1961-62.
(3) Rs.12,000	Rs.12,000	1-9-1960	Rs.3,000	*Instalment in April,* 1961. Not to be paid as the expenses for April, May and June 1961, can be paid out of the unspent balance of Rs.3,000 need not be required to be surrendered to Government immediately after the 31st March 1961. *Instalment in June,* 1961, Rs.5,000 need be paid to cover expenses from July to November 1961. *Instalment in November*, 1961 Rs.4,000 can be paid for the expenses for the financial year 1961-62.
(4) Rs.12,000	Rs.12,000	1-9-1960	Rs.500	*Instalment in April,* 1961 Rs.2,500 can be paid, as the unspent balance will not be sufficient to cover the expenses for the months of April, May and June 1961. The unspent balance of Rs.500 need not be required to be surrendered to Government immediately after the 31st March 1961. *Instalment in July,* 1961 Rs.5,000 can be paid for the expenses for the months of July to November, 1961. *Instalment in November*, 1961 Rs.4,000 can be paid for the expenses for the rest of the financial year 1961-62.
(5) Rs.12,000	Rs.12,000	1-5-1962	Rs.3,000	*Instalment in April,* 1961. Not to be paid as the expenses foe April, May and June 1961, can be paid out of the unspent balance. The unspent balance of Rs.3,000 need not be required to be surrendered to Government immediately after the 31st March 1961. *Instalment in July,* 1961. Rs.5,000 may be paid for the expenses for the month of July to November, 1961, as the grant given on the 1st May 1960, can be utilized only up to the 30th April 1961. Any unspent balance out of that amount outstanding on the 30th April 1961, will have to be surrendered to Government. *Instalment in November*, 1961 Rs.4,000

				may be paid.

SECTION IV

Procedure to be followed in sanctioning grants to local bodies

It has been noticed that the local bodies do not utilize the non-recurring or specific Government grants within any reasonable period nor do they refund the unspent balance within a reasonable time. Government have decided that the following procedure should be followed in sanctioning grant-in-aid to local bodies:-

Non-recurring grants- (a) Each Department of Government should indicate in the sanction order for any grants-in-aid to local bodies the period within which the grant sanctioned should be utilized on the object for which it is given; (b) if the grant is actually paid towards the end of the financial year, the time limits for 6 months or 1 year from the date of drawal or some other fixed time should be prescribed; (c) if the local body considers that the grant can not be spent within such prescribed period for reasons to be assigned by them, the local body concerned should move Government to extend the period of the grant sufficiently in advance to receive a reply from Government before expiry of the period already fixed; (d) if it is found in audit that there are unspent balance without any sanction of Government for their retention, the Examiner of Local Accounts will make a special report to Government in the Administrative Department concerned at the conclusion of each audit. That Department should immediately either issue specific further orders for the retention or utilization of the unspent balances for any further specific period or if it considers that there is no justification for the retention of such balances it should ask the Accountant-General, Orissa to instruct the Treasury Officer concerned to reduce the personal ledger account balances of the local body concerned by the amount of such unspent balances by transfer credit to Government in the Departments concerned.

Recurring grants- Unless otherwise decided by Government in any particular case or types of cases, recurring grants to local bodies for Education, Public Health, Public Works, General purposes, etc., should be subject to a revision once in 5 years on the average of the actual expenditure incurred by the local bodies on the services concerned. The local bodies should keep an account of the receipt and expenditure of such recurring grants year by year for production to audit and the Examiner of Local Accounts should bring to the notice of Government the cases where the expenditure is less than the grant in order to enable Government to examine the position, if necessary.

SECTION V

GRANTS-IN-AID TO PANCHAYAT SAMITIES

The Director of Community Project is empowered to sanction grants-in-aid to Panchayat Samities out of the Block budget subject to the following conditions:-

(a) There is provision in the annual budget or funds for the purpose can be arranged by re-appropriation.

(b) The total schematic provision for the Block is not exceeded.

(c) The allotment in respect of each minor head of the State budget is not exceeded.

(d) The conditions laid down in rules 170 to 173 of the O.G.F.R. and other instructions issued by Government from time to time are fulfilled.

(e) Such sanctions should bear a running serial number for each financial year and copies of sanction orders communicated to the Accountant-General. Orissa, over the signature of Director of Community Projects. At the end of the month serial numbers of the first and last sanction, issued during the month shall be intimated to the Accountant-General, Orissa by the 5th of the following month.

SECTION VI

PROCEDURE TO BE FOLLOWED BEFORE PRESENTATION OF GRANTS-IN-AID BILLS AT THE TREASURY AND THE RESPONSIBILITIES OF THE COUNTERSIGNING AUTHORITIES IN THE MATTER

(a) Once a grant-in-aid has been sanctioned, it is the responsibility of the grantee to prepare and submit the bill in O.T.C. From No. 40 to the countersigning authority for signature and the treasury officer for payment. In no case, therefore, should the offices of the sanctioning authorities do this work on behalf of the grantee. There is however, no objection to the grantee being guided in the preparation of the bill, such guidance taking the form of supply of blank O.T.C. Form No. 40 and indication of the particulars to be filled in. In some cases, however, such as those of grants-in-aid to Staff Welfare Clubs, Service Associations and rates sanctioned as grants-in-aid Weavers' Co-operative Societies, etc.. The amounts of grants-in-aid involved are comparatively very small, but the numbers of grants are quite large and it is not convenient for the grantees to present separate bills to the treasury. A suitable procedure to be followed in such cases should be settled by Heads of Departments in consultation with Accountant-General, Orissa, Grants-in-aid may be drawn on contingent bills by the Departmental authorities and then paid by them to the grantees on simple receipts without requiring the latter to present a regular bill where it is so agreed between the Accountant-General and the sanctioning authority and the amount does not exceed Rs.250.

(b) A register of grants-in-aid should be maintained by the countersigning authorities in O.G.F.R. Form Nos. 32 and 33 as the case may be. This should also be done by the sanctioning authorities where they are also the countersigning authorities where they are also the countersigning authorities. Details of all bills to be countersigned should

be entered in the register before they are countersigned. Where the grantee draws the bill from the Treasury, the register of grants-in-aid should be maintained by the countersigning authority in O.G.F.R. Form

No. 32 and where the bill is drawn by a departmental authority and the amount disbursed by him to the grantees it should be maintained in O.G.F.R. Form Nos. 33.

(c) Before a bill is accepted for countersignature, it should be particularly seen that the conditions if any, attached to the grant have been accepted by the grantee without any reservation, and that no other bill for the same purpose has already been countersigned before. Any bill received from the grantee should not be countersigned unless it has been noted in the register of grants against the relevant sanction. A similar procedure should be followed in respect of bills drawn by the departmental authorities. This would also facilitate the watching of payment in instalment if any, in the case of lump sum sanctions.

(d) Before drawing a bill representing grants-in-aid to individual local bodies the drawing officer should attach to the bill a certificate that such grants-in-aid has not been drawn during the same year.

(e) The countersigning officers who are not sanctioning authorities should send an extract of the register of grants-in-aid duly certified as correct with all relevant records connected with grants to the sanctioning authorities as and when bills are countersigned so that records in connection with grants sanctioned may be available at the time of conduct of local audit in the office of the sanctioning authority.

[F.D. Memo No Codes 23/63- 19937-F. dated the 31st May, 1963]

ANNEXURE

ANNEXURE

Sl. No.	Items of taxes, fines, penalties, etc.	Section to law under which the tax, fine or penalty is operated by local bodies	Change according to adaptation of Indian Laws Order, 1947, read with Art. 277 of the Constitution of India	Procedure now to be adopted
1	2	3	4	5
1	District Fund (North Orissa)-			
	(1) Local cess	Bengal Cess Act, 1880.	No change Directly credited to the fund.	The proceeds should not be treated as part of State revenues.
	(2) Fines and penalties	Bihar and Orissa Local self- Government Act, 1885, section 52 (2), (Bengal-III of 1885)	The provision crediting fines and penalties to local bodies has been omitted.	The proceeds should be credited to "XXI-Administration of Justice-General fees, fines and forfeitures- Magisterial fines for which compensation is payable to local bodies under 'Bihar and Orissa Local Self-Government Act, 1885 (District Fund)' and contributions to District Boards should be debited to "27-Administration of Justice-Criminal

				Courts- General Establishment- Compensations to local bodies- forest; Panchayats and others in lieu of magisterial fines realized under Bihar and Orissa Local Self-Government Act, 1885 (District Funds.)"
	(3) All sums received under the Cattle Trespass Act, 1871.	Bihar and Orissa Local Self-Government Act, 1885, section 52 (3).	Proceeds collected under section 17 of the Cattle Trespass Act, 1871, should be deemed to be part of State revenues as provided in the Cattle Trespass Act, itself. Section 18 of this act has been omitted, which means that all fines and unclaimed proceeds should also be treated as part of State revenues.	The proceeds should be credited to "XLVI- Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa District Boards under Cattle Trespass Act, 1871" and contributions, if any, will be passed on to the District Board through "57- Miscellaneous- Contributions- Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed-Compensation to North Orissa District Boards in lieu of the receipts realized Cattle Trespass Act, 1871".

	(4) Proceeds under the Bengal Ferries Act, 1885.	Bihar and Orissa Local Self-Government Act, 1885, section 52 (4).	Section 20 of the Bengal Ferries Act, 1885 has been omitted. Hence all tolls, rents, compensation, fines and penalties will be treated as part of State revenues (Bengal III of 1885)	The proceeds should be credited to "XLVI- Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa District Boards under the Bengal Ferries Act, 1885" and contributions to District Boards will be passed on through "57- Miscellaneous- Contributions- Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed-Compensation to North Orissa District Boards in lieu of the receipts realized under Bengal Ferries Act, 1885".

2	District Fund (South Orissa)-			
	(1) Land cess	Madras Local Boards Act, 1920, section 74-B, 78 and Schedule IV-3	No change Land cess is collected by Government on behalf of local bodies in South Orissa and is credited under the head "VII-Land Revenue" and the credit is transferred to local bodies by means of a deduct entry under the same head.	The proceeds should not be treated as part of the State revenue.
	(2) Fines and penalties	Madras Local Boards Act, 1920, section 74-B, 78 and Schedule V-5B (II)	Omitted; which means that fines and penalties should be treated as part of State revenues.	Fines under the Acts referred to in para 95 of the Madras Financial and Account Code, Vol. I, were being credited to State revenues under the head "XXI-Administration of Justice-general fees, fines and forfeitures-Magisterial fines- Fees for which compensation is payable to local bodies and others" and the compensation is paid from the head "27-Administration of Justice-Criminal Courts-General Establishment- Compensation payable to Local Bodies, Forest Panchayats and others in lieu of magisterial fines". This classification will continue.

3	Union Funds (North Orissa)			
	(1) Union tax	Bihar and Orissa Village Administration Act, 1922, section 46.	No change. Directly credited to the fund.	The proceeds should not be treated as part of the State revenue.
	(2) All sums received under the Cattle Trespass Act, 1871.	Bihar and Orissa Village Administration Act, 1922, section 49 (i) (b).	Section 49 (i) (b), (c), (e) of the Bihar and Orissa Village Administration Act has been omitted and section 82 has been replaced by the following, viz., all sums realized by Panchayats as fines, fees or costs under this Act shall form part of State revenues.	The proceeds under item (2) should be credited to "XLVI- Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa Union Boards under the Cattle Trespass Act, 1871" and contributions will be passed on to the Union Boards by debit to "57- Miscellaneous- Contributions- Grants to Local Bodies for no specific purpose, e.g., to cover deficit

				balances or as compensation for revenue resumed-Compensation to North Orissa Union Boards in lieu of the receipts realized under Cattle Trespass Act, 1871”
	(3) Fines, fees or costs	Bihar and Orissa Village Administration Act, 1922, section 49 (i) (c).	..	Fines, etc., under item (3) should be credited to the head “XXI-Administration of Justice- General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies under ‘Bihar and Orissa Village Administration Act, 1922” (Union Board) and contributions to Union Boards will be accounted for through “27- Administration of Justice- Criminal Courts- General Establishment-Compensation-Contribution to Local Bodies, Forest, Panchayats and others in lieu of Magisterial fines realized under the Bihar and Orissa Village Administration Act, 1922” (Union fund).

	(4) Proceeds under Bengal Ferries Act, 1885	Bihar and Orissa Village Administration Act, 1922" section 49 (i) (e).		The proceeds under item (4) should be credited to "XLVI-Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa Union Boards under "Bengal Ferries Act, 1885" and contributions to Union Boards will be passed on by debit to "57-Miscellaneous- Contributions- Grants to Local Bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed- Compensation to North Orissa Union Boards in lieu or receipts realized under the Bengal Ferries Act, 1885"

4.	Village Fund (South Orissa)			
	(1) Land Cess	Madras Local Boards Act, 1920, sections 74-8, 78 and Schedule IV-3.	No change. Directly credited to the fund.	The proceeds should not be treated as part of State revenues.
	(2) Fines under places of Public Resort Act, 1888.	Madras Local Boards Act, 1920, Schedule V-5A (14).	Omitted; which means that they should be treated as part of State revenues.	Vide remarks in column (5) against item 2 (2).
	(3) Fines and penalties	Madras Local Boards Act, 1920, Schedule V-5A (15).		
5.	Municipal Fund (North Orissa)			
	(1) Taxes	Bihar and Orissa Municipal Act, 1922 section 82 and 137 (i).	No change. Directly credited to the fund.	The proceeds should not be treated as part of State revenue.

	(2) Fines	Bihar Orissa Municipal Act, 1922 section 65 (l) (b).	Omitted; which means that they should be treated as part of State revenues.	The proceeds should be credited to "XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies under 'Bihar and Orissa Municipal Act, 1950 and contributions to Municipalities to "27- Administration of Justice-Criminal Courts- General Establishment- Contribution to Local Bodies, Forest, Panchayats and others in lieu of Magisterial fines realized under the Bihar and Orissa Municipal Act, 1922 (Municipal Fund) Orissa Municipal Act,1950."

6.	Municipal Fund (South Orissa) (1) Taxes (2) Fines	 Madras District Municipalities Act, 1920, section 119. Madras District Municipalities Act, 1920, section 348 (2).	 No. change. Directly credited to the fund. The provision crediting fines under this section has been omitted; hence they should be treated as part of State revenues.	 The proceeds should not be treated as part of the State revenue. Vide remarks in column 5 against item 2 (2).
7.	Gopalpur Port Fund	Indian Ports Act, 1908 section 36.	No change. Fines are dealt with under para. 95 of the Madras Financial and Account Code, Vol I. Other receipts are credited directly to the fund.	The proceeds other than funds relating to the Gopalpur Port Fund should not be treated as part of State revenues. Fines in respect of Gopalpur Port will be dealt with as they have been hitherto.
8.	Orissa Port Fund	Ditto	No. change. Directly credited to the fund.	Ditto
9.	Elementary Education Fund- (1) Education taxes	 Madras Elementary Education Act, 1920, section 34.	 No. change. At present Education tax is collected with land cess and credited to "VII-Land Revenue" and the corresponding sum is credited to the fund by means of a deduct entry under the same head.	 The proceeds should not be treated as part of the State revenue.

	(2) Fines and penalties.	Madras Elementary Education Act, 1920, section 32 (iii).	No. change.	Vide remarks in column 5 against item 2 (2).
10.	District Educational Council Fund- Not fed by any tax, fine or penalty.	Madras Elementary Education Act, 1920, section 28.	No. change. Directly credited to the fund.	The proceeds should not be treated as part of State revenue.
11.	Andhra University Fund- Fed by examination fees deposited by candidates from Orissa.	..	..	Ditto

12.	Khandmal Road Fund-			
	(1) Plough tax ..	Constituted under Executive instructions and not under any law.	..	The proceeds of plough tax and miscellaneous receipts should be credited to State revenues under two separate sub-heads (i) "Plaugh tax" and (ii) "Miscellaneous Receipts" under the minor head "XXXIX- Civil Works – Miscellaneous- Khandmal Road Fund". The amount payable to the Road Fund will be debited to "50- Civil Works – Grants-in-aid- Other contributions- Grants to Khandmals Road Fund".
	(2) Miscellaneous Receipts	Ditto	..	Ditto

13.	Pilgrim Lodging House Fund- (1) Fines and penalties	Bihar and Orissa Places of Pilgrimage Act, 1920, section 20.	The provision crediting fines and penalties to the fund has been omitted	The proceeds should be credited to "XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies under 'Bihar and Orissa Places of Pilgrimage Act, 1920-(Pilgrim Lodging House Fund)" and contribution to the fund will be accounted for under "27-Administration of Justice- Criminal Courts- General Establishment-Compensation contribution to Local Bodies, Forest, Panchayats and others in lieu of Magisterial fines realized under the Bihar and Orissa Places of Pilgrimage Act, 1920- (Pilgrim Lodging House Fund)".

	(2) Net proceeds of terminal tax.	Bihar and Orissa Places of Pilgrimage Act, 1890, section 13.	No. change. Directly credited to the fund.	Proceeds should not be treated as part of State revenue.
14.	Leper Asylum Fund	Charitable Endowment Act, 1890, section 4 and 5.	Ditto	Ditto
15.	District Choukidari Reward Fund- Fines and penalties	The Bengal Village Choukidari Act, 1870, sections 8, 27, 38 and 42 and Bihar and Orissa Village Administration Act, 1922 section 29	No change.	Receipts should be credited under the head "XXIII- Police- Recoveries on account of village police- District Choukidari Reward Fund". Uniform
16.	District Choukidari Uniform Fund.	Constituted under Rules 53 & 208-220 of the Choukidari Manual which are based on the Bengal Choukidari Act, 1870 and 1871.	No change.	Transfer to be fund should be debited to the head "29-Police- Village Police- Contributions to Choukidari Fund- Contributions to the Choukidari Rewards and Choukidari Uniform Fund" for the receipts of the funds credited under "Recoveries on account of Village Police".

17.	Income for public Ferries (South Orissa).	The Madras Canals and Public Ferries Act, 1890.	Section 11 omitted	The proceeds should be credited to "XLVI- Miscellaneous- Other fees, fines and forfeitures- Income from the Madras Canals and Public Ferries Act, 1890" and the grant to local bodies should be accounted for under "57-Miscellaneous Contributions- Grant to Local Bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed- Compensation to local bodies in lieu of fines realized under the Madras Canal and Public Ferries Act, 1890".

18.	District Fund (Sambalpur)-			
	(1) Rates	Central Provinces Local Self-Government Act, 1883, section 23 (i)(a).	Left unadopted	The proceeds should not be treated as part of the State revenue.
	(2) Surplus under section 18 of the Cattle Trespass Act, 1871.	Central Provinces Local Self-Government Act, 1883, section 23 (i)(c)	The proceeds pertaining to Sambalpur District Board and the Union Boards are not to form part of the State revenues under the Sambalpur Local Self-Government Act, 1939, the Sambalpur Local Self-Government Act, (Second Amendment) and Union Board's (validation of Assessment and Election) Act, 1947. Receipts relating Municipalities will be credited to the Municipal funds under section 114 (c) of the Orissa Municipal Act, 1950.	The proceeds should not be treated as part of the State revenue and would be credited directly to the District or Sanitation Committee Fund as the case may be Receipts relating to Municipalities should be credited to Municipal Funds.
	(3) Proceeds under the Northern India Ferries Act, 1878.	Central Provinces Local Self-Government Act, 1883, section 23 (i)(d)	Ditto	Ditto

	(4) Rents and profits accruing from Nazul property	Central Provinces Local Self-Government Act, 1883, section 23 (i)(f)	Omitted ; which means that such moneys should not be credited to District Fund	Following the existing practice laid down in paragraph 482 of the Bihar and Orissa Treasury Manual, the receipts should be credited to the head "VH- land Revenue- ordinary Revenue- Collections from Government estates- Income from Nazul Property" and contribution, if any should be debited to "57- Miscellaneous- Contributions- Grants to Local Bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed-Compensation to the District Council, Sambalpur for loss of income from Nazul property".

19.	Sanitation Committee Fund- Fines and penalties	(1) Central Provinces Village Sanitation Act, 1902, section (2) Central Provinces Village Sanitation and Public Management Act II of 1920.		The receipts should be credited to "XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines- Fines levied under central Provinces Acts XI of 1902 and II of 1920" and contribution, if any, should be debited to "27- Administration of Justice- Criminal Courts-Compensation Committee in lieu of Magisterial fines levied under Central Provinces Acts XI of 1902 and II of 1920".

20.	Fines and penalties from certain Local Acts.	(1) Bengal Cruelty to Animals Act, 1869 (North Orissa). (2) Prevention of Cruelty to Animals Act, 1890 (South Orissa).	..	Receipts should be credited under two separate sub-heads:- (i) "Bengal Cruelty to Animals Act, 1869" and (ii) "Prevention of Cruelty to Animals Act, 1890." Under the minor head "XXI-Administration of Justice- General fees, fines and forfeitures- Magisterial fines for which compensation is payable to local bodies" and the payments to the funds should be accounted for under "27- Administration of Justice- Criminal Courts- Compensations- Compensations to local bodies, etc. in lieu of Magisterial fines realized under-"

				(i) Bengal Cruelty to Animals Act, 1869 (ii) Prevention of Cruelty to Animals Act, 1890.
21.	Fines realized on account of town nuisance.	Madras Town Nuisance Act, 1889.		Receipts should be credited to "XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies- Under Madras Town Nuisance Act, 1889" and the payments to the fund should be accounted for under "27-Administration of Justice- Criminal Courts- Compensations-Compensations to local bodies, etc. in lieu of Magisterial fines realized under Madras Town Nuisance Act, 1889".
22.	Fines realized under section 47 (3) of Angul/ section 46 (3) of Khandmals Laws/ Regulation.	Angul and Khandmals Laws Regulations, 1937.		Receipts under section 47 (3) of 46 (3) of Angul/ Khandmals Laws/ Regulations should be credited to "XLVI- Miscellaneous- Other fees, fines and forfeitures- Fines under section 47 of Angul/46 of Khandmal Laws Regulation" Payment to the Chaukidari fund will be made from the head "29-Police- Village Police-Contribution to Chaukidari Reward and Chaukidari Fund, etc., Compensation in lieu of fines".

23.	Fines realized under section 49 of Angul/ 48 of Khandmals Laws/ Regulation.	Angul and Khandmals Laws Regulations, 1937.	..	Receipts under section 49 of Angul/48 of Khandmals Laws/ Regulations should be credited to the head "XXIII- Police- Fees fines and forfeitures- Fines under section 49 of Angul/48 of Khandmal Laws Regulations" Payments will be made from the head "29-Police-Village Police Contribution to Chaukidari Reward and Chaukidari Fund, etc., Compensation in lieu of fines".
24.	Fines realized under section 48 of Angul/ section 47 of Khandmals/ Laws Regulations.	Angul and Khandmals Laws Regulations, 1937.		Receipts under section 48 of Angul/47 of Khandmals Laws Regulations should be credited to the head "XXI-Administration of Justice- General fees, fines and forfeitures- Fines under section 48 of Angul/47 of Khandmals, Laws Regulation"

				Payments will be made from the head "27- Administration of Justice- Criminal Courts- Compensations to local bodies to village panchayats and other in lieu of magisterial fines- Compensation payable under section 48 of Angul/47 of Khandmals Laws Regulation"

APPENDIX 11

(See Rule 7)

Scholarships and Stipends

1. The payment of Government scholarships and stipends in Government and non-Government institutions is regulated by the general or special orders on the subject which the Government issue from time to time and by the detailed rules specified in Rules or Regulations of the department relating to the subject.

2. Procedure for the drawal of scholarships and stipends has been laid down in subsidiary Rule 353 of the Orissa Treasury Code, Vol. I.

3. The bills for scholarships and stipends may be drawn for one month in arrear and two months in advance.

Note- In case of scholarships granted to backward class students for post-Matric Studies, Scholarship for four months may be drawn in advance.

(F.D. Memo No.- Codes-22/62 (part-II)-37666 (148)-F., dated the 3rd October 1962).

4. The bills for stipends and scholarships for Middle English, Middle vernacular, Upper Primary, Lower Primary and other school should be drawn and countersigned by the officer indicated in an Appendix of the Orissa Treasury Code, Vol. II.

5. The authority awarding a scholarship may make it tenable in a school or college, other than that in which it was first held. Principals of Colleges may transfer Junior and senior scholarships held by scholars reading in their institutions, provided the orders of the Director of Public Instruction are taken on any proposal to transfer a scholarship to another State and that a record of each transfer is sent to the Director of Public Instruction and to the Accountant-General.

6. In the event of a transfer of a scholarship from one College to another the bill in which the first claim is made after transfer should be supported by a last pay certificate from the Principal of the last College showing the date up to which the scholarship was disbursed by him.

7. Bills for scholarships awarded in one circle but made tenable in another circle of this State required to be countersigned only by Inspector of Schools in charge of the circle in which the scholarships were awarded.

Scholarships awarded in one State tenable in another

8. The bills on account of scholarships awarded in the State of Orissa and made tenable in another State should be countersigned by the Inspector of Schools in charge of the circle in which the scholarship is tenable. An authority awarding scholarships which are tenable in other States should communicate the orders to the Accountant-General in sufficient details. The payment of scholarships should be arranged to be made by the Drawing Officers themselves by means of bank drafts, obtained through the Treasury Officers, the cost of purchasing the bank draft, etc., being met from the "Contingencies" of the Drawing Officer concerned.

APPENDIX 12

(See Rule 174)

Discretionary grants by the Governor

1. Discretionary grants may be sanctioned by the Governor. The objects for which such grants can be made and the other conditions and principles that apply to them are specified below:-

2. A certain sum of money is annually placed at the disposal of the Governor to enable him to spend immediately and without delay which would be involved in the absence of provision in the budget, any sum which during a tour or otherwise he may wish to grant to objects deserving of assistance from public funds. The disbursements are subject to the same general conditions as are applicable to other expenditure of public money. The expenditure is subject of the Accountant-General and to the following restrictions:-

(a) No expenditure may be incurred which is beyond the powers of the State Government; and

(b) No recurring expenditure may be incurred.

Payment of such grants will be made without an authority from the audit office; but the payments will be subjected to usual checks in post audit by the Audit Office.

(F.D.O.M. No. Codes-32/68.-8687-F., dated the 19th March, 1968)

APPENDIX 13

(See Rule 182)

Memorandum explanatory of Government Provident Fund Rules vis-à-vis the law on the subject

Deleted in F.D.O.M. No. Codes-16/69-27078-F., dated the 1st August 1969

APPENDIX 14

(See Rule 237)

Officers Eligible to Motor Car Advance

Deleted in F.D.O.M. No. Codes-81/79-52623-F., dated the 5th November 1979

APPENDIX 15

(See Rule 253)

List of Officers Eligible for Motor cycle/ Scooter Advance

Deleted in F.D.O.M. No. Codes-81/79-52623-F., dated the 15th November 1979

APPENDIX 16

(See Rule 257)

Deleted

Rules for grant of advance to pay for the passage overseas of certain Government servants of non-asiatic domicile and their families

(F.D.O.M. No. Codes-17/69-16528-F., dated the 28th April 1969)

APPENDIX 17

(See Rule 269)

Deleted

List of competent authorities for regulating the amount of security.

(F.D.O.M. No. Codes-18/86-1855-F., dated the 16th January 1987)

APPENDIX 17- A

(See Note 5 of Rule 269)

Form of cash Security Bond to be taken from Government servants handling cash/ store.

FORM OF CASH SECURITY BOND

KNOW ALL MEN BY these presents that I, A. B……..…… of …… am held and firmly bound unto the Governor of Orissa (hereinafter referred to as "Government") in the sum of Rs. (rupees) to be paid to the government for which payment well and truly to be made, I bind myself, my heirs, executors., administrators and ; legal representatives by these presents.

Signed and dated this day of one thousand nine hundred.

WHERE THE above bounden A. B. was on the day of 19 appointed to and now holds the office of in the Office of ……..

AND WHEREAS the said A. B. by virtue of holding such office is bound to collect (here describe the nature of the Cashier's/ Storekeeper's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to appear and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A. B. has, in pursuance of rule 269 of the Orissa General Financial Rules, Vol-I delivered to an deposited with the above mentioned sum of Rs…… (rupees) in cash as security for the due and faithful performance by the said A. B. of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs or expenses which the Government may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of omission of the said A.B. or of any person/ persons acting under him or for whom he may be responsible.

AND WHEREAS the said A. B. has entered into the above bond in the sum of conditioned for the due performance by him the of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him and to indemnify the Government against loss from or by reason of the acts of defaults of the said A. B. and of all and every other person and persons aforesaid.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND IS such that if the said A. B. has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or and other office requiring security to which he may be appointed or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid, and shall duly pay in the Government Treasury all such moneys and securities for moneys as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B. his heirs, executors, administrators or legal representatives, shall pay or cause to be paid to the Government the amount of any loss or defalcation in the accounts of the said ---------- within 24 hours after the amount of such loss or defalcation shall have been demanded from the said A.B. by the ---------- such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save and keep harmless the Government from all and every loss, injury, damage, actions, suits, proceedings, costs, charges of expenses which has been or shall or may at any time or times hereafter during the service or employment of the said A.B. in such office as aforesaid or any such offices aforesaid be sustained, incurred, suffered, brought, use or commenced or paid by the Government by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect otherwise the same shall be and remain in full force, provided always and it is hereby declared and agreed that the said sum of Rs.---------- (Rupees ----------) so delivered and deposited as aforesaid shall be and remain with the for the time being, as such security as aforesaid with full power to the ---------- for the time being as occasion shall require to apply the said sum of rupees ---------- or any part thereof, in and towards the indemnity of the Government or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A.B. on the final termination of the service of the said A.B. Whether as ---------- aforesaid, or otherwise or in the event of the said A.B. ceasing to hold any office requiring security the said sum of Rs.---------- (Rupees ----------) shall be retained by Government for ---------- months after the said A.B. has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the said have been applied or appropriated as aforesaid shall on the expiration of the said period of ---------- months, be returned to the said A.B. of his heirs and legal representatives as the case may be without interest and this bond shall remain with the ---------- for ---------- for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Government owing to any act, neglect

or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service, or ceasing to held any office for which the security was required PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this bond against the said A.B. or against his heirs, executors, administrators or legal representatives or his estate as the case may be after his death, in case any breach of conditions of this bond shall be discovered after the return of the said security to A.B. and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. in respect of matters aforesaid to the forfeiture of the said sum of Rs.---------- (Rupees ----------) or any part or parts thereof and that should the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A.B. shall pay to the Government on demand such further sum as shall be deemed by the ---------- to be necessary, in addition to the said sum of Rs.---------- (Rupees ----------) to cover loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

1. Signed by the above bounden in the presence of.

   Witness- (1)
   (2)

2. Signed for and on behalf of the Governor of Orissa by ---------- ---------- the ---------- being the person directed or authorized by him in that behalf in the presence of

   Witness- (1)
   (2)

(F.D.O.M. No. Tr. A. 72/62-25225-F.; dated the 15th June 1962)

APPENDIX 18

(See Rule 283)

Transfer of lands and buildings between the Union and State Government

1. These rules apply to the transfer of land and buildings between the Union and the State Government and also to the surrender to the State Government of land belonging to Railways.

The general position under Article 294 of the Constitution is that as from the commencement of the Constitution-

(a) all property and assets which immediately before such commencement were vested in His Majesty for the purposes for the purposes of the Government of the dominion of India and all property and assets which immediately before such commencement were vested in his Majesty for the purpose of the Government of each Governor's Providence shall vest respectively in the Union and the corresponding State, and

(b) all rights, liabilities, and obligations of the Government of the Dominion of India and of the Government of each Governor's Province, whether arising out of any contract or otherwise shall be the rights, liabilities and obligations respectively of the Government of India and the Government of each corresponding State, subject to any adjustment made or to be made by reason of the creation before the commencement of the Constitution of the Dominion of Pakistan or of the Provinces of West Bengal, East Bengal, West Punjab and East Punjab.

Article 294, as is evident, relates to succession to property, assets, rights, liabilities and obligations in certain cases only; Article 295 of the Constitution, which relates to succession to property, assets, rights, liabilities and obligations in other cases, provides that-

(I) As from the commencement of the Constitution-

(a) all property and assets which immediately before such commencement were vested in any Indian State corresponding to a State specified in Part B of the First Schedule shall vest in the Union, if the purposes for which such property and assets were held immediately before such commencement will thereafter be purposes of the Unions relating to any of the matters enumerated in the Union List, and

(b) all rights, liabilities and obligations of the Government of any Indian State corresponding to a State specified in part B of the First Schedule, whether arising out of any contract or otherwise, shall be rights, liabilities and obligations of acquired or liabilities or obligations were incurred before such commencement will thereafter be purposes of the Union Government relating to any of the matters enumerated in the Union List subject to any agreement entered into in that behalf by the Union Government with the Government of that State.

(II) Subject as aforesaid, the Government of each State specified in Part B of the First Schedule shall, as from the commencement of the Constitution, be the successor of the Government of the corresponding Indian State as regards all property and assets and all rights, liabilities and obligations, whether arising out of any contract or otherwise, other than those referred to in Clause (1).

All property and assets, which include land and building and which vest in the State Governments under Articles 294 and 295 of the constitution or otherwise shall be at the disposal of the respective State Government, who will be at liberty to dispose them of by sale, mortgage, etc., and the proceeds thereof shall be credited to the revenues of the respective State Governments.

From the commencement of the Constitution, the transfer of land between the Union and the State Government shall be regulated by mutual agreements except when they are acquired under some Act. The Union Government has laid down the following principles to be observed in regard to certain points:-

(i) (a) When land belonging to a private party has to be acquired on behalf of the Union Government, acquisition shall be at the expense of that Government.

(b) In cases where the Union Government require any land, which is in occupation of the State Government, to be transferred to them, the amount payable by the Union Government will ordinarily be the market value of the land and buildings, if any, thereon;

(c) The amount payable will include the capitalized value of land revenue assessable on the land at 25 times the annual rental.

(d) Solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.

(ii) Land surplus to the requirements of the Union Government-

When the Union Government no longer require land in their possession, the Government of the State in which it is situated will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions:-

(a) the Union Government themselves shall be the judges of whether they require to retain any particular land or not;

(b) if the State Government desire to assume possession of the land, the option to do so shall be exercised within six months of the date of which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer;

(d) when the State Government desire to assume possession only a portion of the land surrendered, they shall be entitled to do so only if the value of the land as a whole is not materially reduced by the division; and

(e) if the State Government do not desire to assume possession of any land on the foregoing terms, the Union Government will be free to dispose it of to a third party. Before, however, so disposing of the land, the Union Government will consult the State Government as to the levy of ground rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible dispose of the land subject to the Union Government are not, however, bound to obtain the concurrence of the State Government in all cases and in cases of disagreement the Union Government shall be the sole judge of the terms and conditions to be imposed.

(iii) Determination of disputes as to Titles-

Disputes as to title between the Union Government and a State Government shall be determined by the Supreme Court.

2. *Market value defined-* Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or, if no ground rent or assessment shown against it in the revenue registers, subject to a ground rent or assessment is actually being levied on similar lands in the neighborhood excluding all cases in which such similar lands in the neighborhood are held free of ground rent or assessment at favourable or unfavourable rates of ground rent or assessment. This is the market value which has to be credited or debited, as the case may be, in the case of all transactions between the State Government and the Union Government or between the State Government and the State Governments or the Railways.

(F.D.O.M. No. Codes-81/71- 41546-F., dated the 3rd November 1971)

APPENDIX 19

(See Rule 289)

Destruction of Office Records connected with Accounts

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Accountant-General:-

1. The following shall on no account be destroyed:-

(i) Records connected with expenditure which is within the period of limitation fixed by law.

(ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation.

(iii) Records connected with claims to Service and personal matters affecting persons in the service except as indicated in the Annexure.

(iv) Orders and sanctions of permanent character, until revised.

2. The following shall be preserved for not less than the period specified against them.

Description of Records	Period of preservation expressed in complete year.
(i) Expenditure sanctions not covered by paragraph 1 above (including sanctions relating to grants-in-aid).	5 after the sanctions ceased to be current.
(ii) Cash books maintained by the Drawing and Disbursing Officers under S.R. 37 of Orissa Treasury Code, Volume I.	10
(iii)Contingent Bills and register of contingent expenditure.	5
(iv) Detailed budget estimates of an office	3
(v) Traveling allowance bills and acquaintance rolls relating thereto.	3
(vi) (a) Service Books of Government servant who has resigned.	5 years from the date of registration.

(b) Service Books of Government servant who has been retrenched/ removed/ dismissed.	(i) 5 years, if no case is pending in any court, and (ii) 3 years after final judgment under the normal course of law, that is, the last judgment of the highest court, as established by law; where the court has upheld the Government's decision to retrench/ remove dismiss the Government servant.
(c) Service Books of Government servant who retires from services/ dies while in service.	25 years from the date of retirement/ death. Note- Before actual destruction it should be ensure that pension / Provident Fund cases of the persons to whom the Service Books relate have been finalized
(vii) Leave accounts of non-Gazetted Government servants.	10 years after death or 5 years after retirement.
(viii) Statement of monthly progressive expenditure and correspondence relating to the discrepancy in the figures.	(a) In respect of statement received from subordinate authorities' upto the end of the financial year to which they relate. (b) In the case of the statement concerning the expenditure of the Department-till the appropriation Accounts for the relevant years have been finalized (This would normally be within 3 years).

(ix) Nomination relating to family pension and Death-cum-retirement gratuity received under Liberalized Pension Rules. If the gratuity and / or Family Pension are paid- (i) to minor (ii) to other than minors not in accordance with the order in which nominations have been made. (iii) to other than minors in accordance with the order in which nomination has been made.	 30 30 6 years after the payment of death-cum-retirement gratuity of the last instalment of the family pension has been paid.
(x) Provident Fund Nomination	Same as in the case of clause (ix) above.
(xi) Pay Bills and Acquittance Rolls where these are maintained separately of all Government servants.	35
(xii) Mortality return of pensioners.	5
(xiii) Muster Rolls	Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three financial years excluding the financial year of payment.
(xiv) Bill Register maintained in Orissa Treasury Code Form 28-A.	5
(xv) Paid cheques returned by the Bank to the Audit Office.	5

Note-(1) Before any pay bills are destroyed, the service of the Government Servants concerned should be verified in accordance with Rules 69 and 70.

However, in the case of officers retiring from Government service before the 1st march, 1961, the Head of Office shall also give necessary particulars of temporary and officiating service with reference to articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Officer to decide later on by reference merely to such particulars whether the temporary of officiating service will qualify for pension or not. For example, in case of officiating service the nature of the vacancy in which the officer officiated and in case of temporary service whether the temporary post was subsequently made permanent, should be stated.

Note- (2)- The periods of prevention of account records in Public Works Officers are prescribed separately by Government.

3. Where a minimum period after which any record may be destroyed has been prescribed the Head of Department, or any other authority empowered by him to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest financial year covered by the record.

4. Heads of Department shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department shall be forwarded to the Accountant-General for his concurrence in their destruction before the destruction is ordered by the Head of Department.

5. Full details shall be maintained permanently, in each office of all records destroyed from time to time.

ANNEXURE

(See Para 1 (iii) of Appendix 19)

Destruction of records

Sl. No	Destruction of records	Period of preservation expressed in complete financial years.
1	Creation of posts (extension/ Examination of the term of temporary posts into permanent ones).	10
2	Establishment Register of sanction register	5 (Wherever possible two separate registers one for permanent posts and one for temporary posts should be maintained. If for want of space, or any other reasons it becomes necessary to rewrite the register relating to temporary posts, the particulars of the latest sanctions only should be written done in the new register).
3	History of Services, Civil Lists, Gradation Lists, etc.	5 years after it has ceased to be current (in the case of Departments issuing them) Other Departments need keep the latest copy only.
4	Arbitration and Litigation cases.	3 years after the final judgment under the normal course of law.
5.	Notices under Section 80 of Civil Procedure Code.	(a) If not followed up by a civil suit (1 year). (b) If followed up by a Civil Suit 3 years after the final judgment under the normal course of law.

6.	Change in date of birth	These papers should be placed on the personal files.
7.	Collateral evidence in respect of Service matters.	
8.	Verification of service	5 years subject to a suitable record being kept some where, e.g., in the service book or history sheet.
9.	Condonation or break in service.	Condonation or break in service should as far as possible be dealt with on personal files. Alternatively am authenticated copy of order may be kept in personal file for possible reference at the pension stage.
10.	Arrear claims	3 years (The fact of adjustment of arrear claims can always be verified from office copies of the pay bills which are proposed to be retained for 35 years).
11.	Advances-	
	(a) Festival advance	3 years
	(b) Advance of pay on 3 Transfer.	3 years
	(c) Grant on advance of Traveling Allowance.	3 years
	(d) Conveyance advance	3 years after final recovery
	(e) House building advance	3 years after final recovery
	(f) General Provident Fund advance	3 years after final recovery
	(g) Miscellaneous advances	3 years after final recovery

12.	General Provident Fund	
	(a) Admission to ……...1 year (b) Adjustment of missing ……2 years	A complete list of subsidiaries should be maintained in each disbursing office in accordance with the instructions contained in Rule 183.
	(c) Financing of Insurance Policies	As financing of Insurance Policies is not permissible under the revised rules, no fresh case of this type will henceforth arise. The old case, however, should be treated as follows:- (i) Original papers, i.e., the request and the sanction should be kept on the personal files; and (ii) bills may be retained as long as bills relating to other claims are retained, i.e., 35 years.
	(d) Final withdrawal, e.g., for house building, higher technical education of children, etc.	3 years after final payment of Provident Fund.
13.	Retirement benefits:-	
	(a) Pre-verification of pension cases	3 years
	(b) Invalidation Pension	25 years/10 years after death
	(c) Family pension	25 years from date of death of Government servant.

	(d) other pensions	5 years after retirement
	(e) Gratuity	5 years after award
	(f) Commutation of pension	15 years
	(g) No demand certificate	Normally, this certificate will be part of the pension file the question of prescribing separate retention period does not arise.

Note-(1) The retention period should always be reckoned from the year in which the file is recorded after all action has been completed thereon. For example, if a file relating to a missing credit in a General Provident Fund account for any period, opened during 1958, is closed in 1962, after the missing credit is located and accounts rectified the prescribed retention period of two years will count from the year 1962 and not 1958.

Note-(2) The principle to be adopted in respect of files having financial implications and hence liable to be called by audit for inspection is that such files should be retained for a period of five years after they have been recorded. If, at any time during the period of five years, an audit objection having reference to the transaction dealt with in that file arises, is received, the file will not be destroyed until after the audit objection has been settled to the satisfaction of the audit. Also, if local audit does not take place within the period of five years, the head of the office should ascertain from the audit authorities whether they have any objection to the files relating to the earlier years, due for weeding out by the application of the five year formula, being destroyed of retained for a further period for scrutiny by the audit party and, if so, for what period.

While records may be reviewed and weeded out at periodical intervals in the light of the retention periods prescribed to avoid their build up, the attempt should be to make a continuous and conscious effort through out the year to weed out necessary records. In other words, the working rule should be ‘weed as you go’.

(F.D.O.M. No. Codes 103/69- 31236-F., dated the 30th August 1969)

APPENDIX 20

(See Rule 290)

Rules relating to supply of furniture in the residence of high Officials

(A)

Rules for the administration of the furniture grant of the residences of the Governor of Orissa

(1) Regulation made by the Governor of Orissa in exercise of the powers conferred by paragraph 13(2) of the Government of India (Audit and Accounts) Order, 1936, for the conduct of the audit of furniture in his official residences:-

"The administration of the furniture grant of the official residences of the Governor Orissa, including the upkeep of a stock list and the purchase, repair and maintenance of furniture shall be conducted by the Secretary to the Governor. He should furnish the Accountant-general, Orissa, with an annual certificate to verification in the form given below. During the second and fourth years of the incumbency of the governor, and at least once in every three years, the certificate of verification should be countersigned by a gazetted officer of the Public Works Department in token of his joint responsibility for the actual verification."

FORM OF CERTIFICATE OF VERIFICATION

Certificated that the furniture in Raj Bhawan at _____ has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly brought on to the stock lists, (ii) that the stock lists are correct in all respects, (iii) that the articles in stock agree with the stock lists, (iv) that the sale proceeds have been properly accounted for and (v) that sanction of competent authority exists for writing off all articles struck off the stock lists.

(Also vide Para 176, O.P.W.D. Code)

(2) Extracts from the Government of India (Governors' Allowances and Privileges) Order, 1950

(i) Paragraph 3-

In this order, (a) "Official residences", in relation to the Governor of a Province, mean the official residence or residences specified in the First Schedule to this order in relation to that Province, and include the staff quarters and other buildings appurtenant thereto and the gardens thereof.

(ii) Paragraph 6-

(1) There shall be paid from time to time to each Governor an allowance equal to his actual expenses in renewing the furnishing of his officia

residences, so, however, that the total amount paid to each person holding the office of Governor of a Province shall not exceed the maximum specified in the third column of the First Schedule to this order in relation to that Province:

Provided that if, when the Governor assumed office, the period which has elapsed since his predecessor assumed office (acting Governors being disregarded) falls short of given years, the maximum so specified shall be decreased by such amount as the Governor – General may by special order determine.

(2) This paragraph does not apply to acting Governors.

(iii) Paragraph 7-

In order that the Governor may be enabled to discharge conveniently and with dignity the duties of his office there shall in each year be charged on and paid out of the revenues of each Province-

(a) for each of the purpose specified in the Second Schedule to this Order such amount, not exceeding the maximum amount specified in the appropriate column of that Schedule, as may be required by the Governor.

* * *

Provided that the Governor may, with the approval of the Governor – General, re-appropriate, whenever necessary, from one sub-head to another sub-head specified in the said schedule but so as not exceed the maximum amount specified in column 9 thereof:

Provided further that the maximum amount specified in column 9 of the said schedule may in any year be increased by the amount not expended in previous years and such amount as the Governor may consider necessary to defray the leave allowances and pension charges of the Ministry Secretary (or A.D.C.) and the Surgeon.

(iv) Paragraph 9-

No customs duties shall be levied on the following articles if imported or purchased out of bond by Governors on appointment or during their tenure of office:-

(c) articles for the furnishing of any of the Governor's official residences.

FIRST SCHEDULE

Province	Official residences	Maximum allowances to Governor for renewal of furnishings
Orissa	The Government houses at Cuttack and Puri, and after the completion of the government House at Bhubaneswar, the Government Houses of Bhubaneswar and Puri	Rs.46,000

MAXIMUM YEARLY AMOUNTS (IN RUPEES) CHARGED ON THE REVENUE OF THE PROVINCE IN RESPECT OF CREATION MATTERS

Province	Sumptuary allowance	Staff and Household				Contract allowances, i.e., an allowance for miscellaneous expenses including maintenance of motor cars	Tour expenses	total
		Military Secy. (or A.D.C.) and his Estt.	Entertainment allowance	Surgeon and his establishment	Maintenance and repairs of furnishings of official residences			
1	2	3	4	5	6	7	8	9
Orissa	7,500	55,000	2,500	..	10,000	31,400	47,000	1,53,400

ANNEXURE

Copy of the Government of India, Ministry of Home Affairs, letter No.27/30/52-Public, dated the 12th June 1953, from Sardar Fateh Singh, Deputy Secretary to Government of India to all Part 'A' State Government

SUBJECT-Furniture-Rules relating to – in Raj Bhavans

I am directed to say that a question has been raised whether the rules contained in the late Home Department Resolution no. 558-563/C., dated the 10th December 1915 and subsequent orders (Copies attached) dealing with the procedure for regulating expenditure on renewal and maintenance of furnishing of Governors are still applicable. The Government of India are advised that these orders are executive in nature and must be deemed to have been superseded by para. 6 of the Government of India (Governors' Allowances and Privileges) Order, 1936 made under the Government of India Act, 1936. The said paragraph 6 gives each Governor full liberty to renew the furnishings of his official residence within the maximum fixed. The expression "furnishings" includes furniture and carpets, curtains and covers for furniture and other equipment; the classification made in the resolution of 1915 is done away in the Statutory Order of 1936. The same position is reiterated in the corresponding order made under the Constitution. The present position, therefore, is that the maximum allowance appearing in column 3 of First schedule to the Government of India (Governors' Allowances and Privileges) Order, 1950 are in respect of renewals, whether of a major or minor character , of furniture and carpets, curtains and covers for furniture and other equipment while the maximum allowance appearing in column 6 of the Second Schedule of that order pertains only to maintenance and the repairs of these articles of furnishings.

Copy of the Government of India, Ministry of Home Affairs, letter
No. 27/30/52-Public dated the 27th August 1954 to all
Part 'A' State Governments

SUBJECT-Furniture-Rules relating to –Raj Bhavans

I am directed to refer to this Ministry's letter of even number, dated the 12th June 1953, on the above subject, and to say that the question of the utilization of grants appearing in column 3 of the First Schedule and column 6 of the Second Schedule to the Government of India (Governors' Allowances and Privileges) Order, 1950 in respect of the furnishings of official residences of Governors has been further considered in the light of the following ruling given by the Auditor-General of India in the year 1938 and incorporated as Audit Instruction in the Manual of Audit Instructions (Reprint) :

Question whether capital expenditure of new items of furnishings of official residences of Governors can properly be incurred out of the grants for the renewal and maintenance of furnishing prescribed the third and fourth schedules respectively:

"Expenditure from the renewal and maintenance grants may be incurred so as to increase the capital value of furnishing in a Government House, so long as such increase does not result an increase in these grants".

2. It has been decided that the above ruling of the Auditor-General should be treated as still valid; otherwise may amount to the withdrawal of a privilege, previously enjoyed by Governors and continued under para. 3 of the Second Schedule to the Constitution. This means that it is permissible for a Governor to utilize the allowances appearing in column 3 of the First Schedule to the Government of India (Governors' Allowances and Privileges) Order, 1950, for purchasing new items of furniture without replacing the old furniture purchased during the tenure of his predecessors and also the allowances appearing in column 6 of the Second Schedule to the said order for purchase of new items of furniture provided that the maximum amounts specified under respective columns in the two Schedules are not exceeded.

* * * *

Copy of letter No. 27/26/52-Pub., dated the 5th September 1952 from the Government of India, Ministry of Home Affairs to the Accountant-General, Bihar.

SUBJECT- G. I. (Governors' Allowances and Privileges) Order, 1950- Apportionment of the unexpended balance of the previous years under sub-heads of the Second Schedule.

I am directed to invite a reference to your letter No. A. 3-81-4-20-460 dated the 22nd July 1952 on the above subject and to say that in the circumstances stated therein, the Government of India agree that the unexpended amount should be apportioned among the sub-head or sub-heads of the Second Schedule which contributed to the savings.

Copy of the letter No.A.3-81-4-20-460, dated the 22nd July 1952 from the A-G., Bihar, to the Secretary to the Government of India, Ministry of Home Affairs , New Delhi.

I have the honor the invite a reference to the second provision to para 7 of the Government of India (Governors' Allowances and Privileges) Order, 1950 under which the maximum amount specified in the column 9 of the Second Schedule to the Order may in any year be increased by the amount not expended in previous years. Therefore, however, no instruction in the said order regarding the allocation of the said unexpended amounts. It is presumed that the unexpended amount should be apportioned among the sub-head or sub-heads of the Schedule which contributed to the savings in as much as if the unspent balances (either in whole or in part) are allowed to be added to sub-heads other than those under which savings occurred in previous years, it will in effect mean re-appropriation from one sub-head to the other and as such will, perhaps, require the approval of the President under first provision to para. 7 of the Order.

It is requested that orders of Government of India on the points mentioned above may please be communicated at an early date.

(B)

Rules relating to the supply of furniture in the residence of Ministers, Deputy Ministers, Speaker and Deputy Speaker

1. Furniture shall be supplied to the residences of Ministry, Deputy Ministers, Speaker and Deputy Speaker at Government cost on the scale fixed by Government by General or special order. Except when otherwise ordered, the cost of such furniture and the cost of its maintenance shall be met from the grant under the Works Department who shall be responsible for furnishing the residences of Ministers, Deputy Ministers, Speaker and Deputy Speaker including the visitors waiting room, office room and the staff at the residences according to the scale laid down in the annexure and shall also maintain the furniture supplied. The personal Assistants of Ministers, Deputy Ministers, Speaker and Deputy Speaker shall maintain a list of all the furniture's supplied in a register in the form prescribed for stock accounts. The furniture shall be verified once a year by the Personal Assistant and the Sub-divisional Officer of the works department jointly and a certificate of verification as prescribed below recorded in the register and shall be submitted to Audit by the Works department duly signed by the Personal Assistant and countersigned by the Sub-divisional Officer. The furniture should also be verified when there is a change of incumbency of the persons using the furniture. On change of Personal Assistant the relieving Personal Assistant shall take over the charge of the furniture along with the register from the relieved personal Assistant shall take over the charge of the furniture along with the register from the relieved Personal Assistant as an item of charge. Any loss or breakage noticed at the time of verification shall be brought to the notice of Government in the Works Department. The Minister, Deputy Ministers, Speaker and Deputy Speaker will generally be responsible for loss or breakage other than that caused by far wear and tear.

2. The Minister, Deputy Ministers, Speaker and Deputy Speaker may send their requisitions for furniture to the Works Department who shall arrange to supply the furniture.

3. Any other article, e.g., durry, etc., supplied at the residence of the Minister, Deputy Ministers, Speaker and Deputy Speaker at Government cost shall also be entered in the Stock Register showing the date of purchase and supply of each article and its actual cost.

4. The new supplies will only be made after the estimate is administratively approved and provision is made in the Budget. In regard to repairs and replacement of furniture, the cost will be met from the "Repairs" grant of the buildings, and when the cost of replacement exceeds Rs.5,000, the Assembly should be apprised of the details at a later stage and the expenditure be incurred after obtaining the approval of the Finance Department. The cost of new supply furniture will be debited to "50-Civil Works-Furniture" and state of repairs and replacement to "50-Civil Works-Furniture-Repairs." No item should however be replaced unless a survey report is prepared and approved by the competent authority.

5. When any article supplied is sold or condemned under orders of competent authority the fact should be noted in the register and in the case of transfer from the residence of a Minister, Deputy Ministers, Speaker and Deputy Speaker, the article will be written off the list of the former and entered as a fresh item in the list of the letter. A permanent transfer of furniture, etc., which has the effect of verifying the scale of supply for each Minister or Deputy Ministers or Speaker and Deputy Speaker should be with the approval of the Department in charge of the Ministers, Establishments. Condemnation and transfer of furniture should be made with the approval of the Department in charge of the Minister's Establishments but the condemnation certificate should be given by the Works Department in respect of the furniture supplied in the residence of the Ministry, Deputy Ministers, Speaker and Deputy Speaker.

6. The care of all these articles provided at Government expense in the residences of the Ministers, Deputy Ministers, Speaker and Deputy Speaker and the responsibility for their repair and renewal will rest with the Works Department. Any old and unserviceable article may be sold by public auction being duly condemned by a competent authority and the sale-proceeds credited to the Treasury.

7. The price of furniture will be at the prevailing market rate.

FORM OF CERTIFICATE OF VERIFICATION

Certified that the furniture in the residence of the Minister/ Deputy Minister/ Speaker/ Deputy Speaker_____ at _____ has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly brought on to the stock lists, (ii) that stock lists are correct in all respects, (iii) that the articles in stock agree with the stock that sanction of competent authority exists for writing off all articles struck off the stock lists.

SCHEDULE

SCALE OF FURNITURE FOR THE MINISTER, DEPUTY MINISTERS, SPEAKER AND DEPUTY SPEAKER

1. FOR RESIDENTIAL USE

(A) Bed room equipments			
		Nos.	**Size**
1	Bombay Pattern Cot	2	6’-6” x 3’-6’’
2	Newar Cot	2	6’-6” x 3’-0’’
3	Matters	4	6’-6” x 3’-0’’ (to fit beds)
4	Mosquito curtain	4	6’-6” x 3’-0’’ (to fit beds)
5	Chair of the type provided with sofa sets	2	Standard size
6	Alna	2	10’ x 20’’
7	Bed side table with table cloth	4	Standard size
8	Chair	2	Standard size
9	Braket	2	Standard size
10	Carpet	2	(to fit bed room)
(B) Guest room equipments			
1	Bombay Pattern Cot	1	6’-6” x 3’-6’’
2	Matters	1	To fit bed
3	Bed side table with table cloth	1	Standard size
4	Chair of the type provided with sofa set	1	Standard size
5	Mosquito curtain	1	(to fit beds)
6	Carpet	1	(to fit guest room)

(C) Drawing room equipments			
1	Carpet	1	To fit the room
2	Sofa set	1	Standard size
3	Low circular table	1	2’-6’’dial and 2’-0’’ height
4	Side table	4	Standard size
5	Cushion chair	1	Standard size
(D) Dressing room equipments			
1	Dressing table with chair	1	2’-2’’ x 1’-6’’ with frameless mirror 20’’ x 16’’
2	Small rack	1	2’-6’’ x 3’-6’’ x 1
3	Alna	1	Fitted to item 1
(E) Dining room equipments			
1	Dining table	1	6’’ x 3’-6’’
2	Armlesschairs	8	Standard size
3	Tea Poy	2	12’’ square or circular
4	Surai stand	1	Standard size
5	Meat safe	1	3’-0’’ height and 24’’x 24’’ with open racks room
6	Durry	1	To fit the room
(F) Other general equipments			
1	Door mat	4	24’’ x 12’’
2	Pardas	..	For all doors and windows of the office room, bed room, drawing room and dining room.
3	Bath tub	..	One for Big size each bath room

4	Bath stool	..	One for 16” x 13” x 15” height each bath room.
2. FOR RESIDENTIAL OFFICE ROOM			
1	Secretariat table	1	Writing table with a set of drawers on one side (5’-0’’ x 3’-0” x 2’-6”)
2	Revolving chair	1	Standard size
3	Small table with table cloth	1	2’-6” x 1’-8” x 2’-3”
4	Book shelf	1	4’ x 3” x 1’
5	Chairs	7	Four cushion and three ordinary standard size
6	Whatnot	3	2’-6” x 3’-6” x 1’-2”
7	Paper cabinet	1	Standard size
8	Tray	2	12’ x 16” x 5’
9	Flag stand	1	Standard size
10	Steel almirah	1	6’ x 3” x 1’-3’’
11	Durry	1	To fit the room
12	Clock	1	..
13	Door mal	2	24” x 15”
14	Foot rest	1	Standard size
15	Waste paper basket	2	Standard size
16	Glass table with table pap	1	Standard size
3. VISITORS, WAITING ROOM AT THE RESIDENCE			
1	Big table with table cloth	1	4’ x 2’-6’’ x 2’-6”
2	Chairs	4	Standard size

3	Bench	1	6’ x 1’-2” x 1’-6”
4. FOR PERSONAL STAFF			
(A) *Personal Assistant*			
1	Steno table	1	3’ x 2’ x 2’-3” with set of drawer on one side.
2	Chair	2	Standard size
3	Table	1	3’-6” x 3’ x 2’-6”
4	Almirah (big)	1	5’ x 2’-6” x 1’-6”
5	File rack	2	Standard size
6	Distribution, rack	1	3’-6” x 1’-2” x 2’
(B) *Assistant, Diarists, etc.* For each Assistant or Diarist furniture at the scale admissible to Secretariat Assistant and Diarist. **(E) *For Peons***			
1	Stool	2	15” x 15”
2	Back bench	1	6’ x 1’ x 1’-6”
5. FOR SECRETARIAT OFFICE ROOM As prescribed for residential office room and in addition one easy chair of standard size.			
6. GENERAL AND TOURING EQUIPMENTS			
1	Petromax light	1	
2	Hurricane light	2	
3	Trunk	2	

Note- Home Department are responsible for supply of furniture for the office rooms of Ministers, Deputy Ministers and their personal staff in the Secretariat and also the touring equipments as provided in the scale, in items 5 and 6. The cost on this account is met from the Ministers, contingencies.

APPENDIX 21

(See Rule 325)

Copy of Finance Department Resolution No. Pen. 30/74-12066.F., dated the 25th March 1975.

PART-I GENERAL RULES

1. These rules may be called "The Orissa Old Age Pension Rules".

2. They shall be applicable throughout the Orissa State.

3. These rules shall come into force from the 1st April 1975.

4. They shall apply to all destitute as defined in Rule 5.

5. A person will be deemed to be a destitute if he or she satisfies the following conditions:-

(i) He or She should be 65 years of age or above;

(ii) He or She should have no income or source of income to maintain himself or herself;

(iii) He or She should be residing in this State continuously for a period of not less than 20years preceding the sate of his/her application for the Old Age Pension;

(iv) He or She should not have been convicted of any criminal offence;

(v) He or She should have no relations of the category, who have in come or source of income to maintain the destitute:-

(a) Son or son's son, who is 20 years of age or more
(b) Father,
(c) Mother,
(d) Husband,
(e) Wife.

Note- Professional beggars, vagrants and mendicants shall not be considered to be destitute.

(vi) (a) Where both wife and husband are destitute according to the definition, each of them shall be eligible for a pension under these rules, if they have no other living relatives of the category specified in Rule 5(v) above.

(b) Where the relatives of the categories mentioned in (v)(a) above are themselves totally incapacitated to earn a living or are completely infirm persons, or are themselves of or above the age of 65 years having no source of income, pension will be admissible if the person satisfies the other conditions to be classed as destitute.

6. The amount of pension payable to each destitute person under the scheme is Rs.25 per month.

7. Application for Old Age Pension in the prescribed from should be submitted in Form O.A.P.I. to the Revenue Inspector concerned in triplicate. The Revenue Inspector will personally scrutinize and recommended them to the Sub-divisional Officer after personally satisfying himself in each case about the genuineness of the applicant. The Revenue Inspector will be held personally responsible for the correctness of the recommendations made by him. Application forms can be obtained from the office of Revenue Inspector.

8. The Revenue Inspector shall maintain a list of all persons applying to him for the grant of Old Age Pension and maintain a Register in Form O.A.P.II.

9. On receipt of an application for Old Age Pension the Revenue Inspector shall scrutinize it and verify the age, domicile, residence, economic conditions (i.e. the absence of any income or source or livelihood and the contention of the applicant that he has no relatives such are as specified in Rule 5 to support him). For the purpose of verification, the Revenue Inspector should conduct enquiries personally.

10. If the age of the applicant given in the application is found to be incorrect or doubtful, the Tahasildar or Additional Tahasildar may verify the same from other dependable sources including an age certificate from the Medical Officer of the nearest hospital not below the rank of an Assistant Surgeon. After verification, the Tahasildar or Additional Tahasildar shall fill up the particulars in the application form and send it to the Sub-divisional Officer within two months from the date of receipt of the application for final orders.

11. The Sub-divisional Officer shall maintain a list of all applicants whose applications have been received by him from the Tahasildar. This list shall be maintained in Form O.A.P.III.

12. The Sub-divisional Officer shall examine the applications received from Tahasildar or Additional Tahasildar and sanction pension in the case of those applications which in his opinion satisfy the conditions prescribed in these rules. All applications received in a quarter will be taken up for consideration in the month following the quarter. Payment of pension shall commence from the month following the month in which pension is sanctioned or from the date mentioned in the order sanction. Applicant, whose application is rejected, shall be informed accordingly through the Tahasildar or Additional Tahasildar concerned. The Sub-divisional Officer or Collector may however; *suo moto* reconsidered any application once rejected.

The order passed by the Collector shall be final and there will be no appeal against it.

13. The Sub-divisional Officer shall maintain a list of persons whose applications are rejected by him in form O.A.P.IV.

14. Unless documentary evidence, such as school certificate, extract from Birth Register etc., is produced by the applicant; the age certified by the Tahasildar or Additional Tahasildar after the enquiry in accordance with rules shall be final. The responsibility for the age so certified shall rest with the Tahasildar or Additional Tahasildar concerned.

15. The Sub-divisional Officer shall be sanctioning authority for pension. The Sub-divisional Officer shall scrutinize and pass orders as deemed fit by him on each case forwarded by the Tahasildar or Additional Tahasildar. Before the order of sanction of Old Age Pension, the Sub-divisional Officer should satisfy himself that no sanction has been issued previously for payment of Old Age Pension to the same pensioner. The Tahasildar or Additional Tahasildar should also verify the same and report to Sub-divisional Officer. The Sub-divisional Officer shall communicate his orders sanctioning Old Age Pension to Tahasildar or Additional Tahasildar, to the applicant concerned application. The Sub-divisional Officer, Tahasildar or Additional Tahasildar and the Revenue Inspector shall maintain an up-to-date list of pensions who have been sanctioned pensions under the scheme in Form O.A.P.V.

16. The amount of Old Age Pension sanctioned by the Sub-divisional Officer shall be paid without any authority from Accountant-General, Orissa by the Tahasildar, Additional Tahasildar to the pensioners by remittance by money order every month without deduction of the money order commission except in case of first payment of pension, for which the pensioner shall appear before the Tahasildar / Additional Tahasildar for identification. The sanctioning authority should give full and complete postal address of the pensioner in the sanction order itself.

17. The Rural Revenue Officer, namely, the Revenue Inspector shall report every case of death of a pensioner immediately after the occurrence to the Tahasildar / Additional Tahasildar.

18. (a) The pensioner, except the invalid, shall appear once a year before the Revenue Inspector for the purpose of an annual verification that the pensioner continues to be a destitute person as described in Rule 2. In case of an invalid pensioner, the Revenue Inspector shall conduct the verification operationally. The verification shall be made immediately after the close of the financial year in April and the Revenue Inspector shall send a report to the Tahasildar / Additional Tahasildar who shall send the same to the Sub-divisional Officer by the 15th May every year. The report should contain the destitute persons.

(b) The Old Age Pensioner who changes the address of his residence outside the Sub-division for a period of more than six months should intimate the same to the Tahasildar / Additional Tahasildar of the area concerned at the changed place, for remitting his pension.

(c) The Old Age Pensioners who change their address of residence for a period less than six months shall intimate the changed address to the Revenue Inspector or Tahasildar / Additional Tahasildar concerned who shall dispatch the pension amount to the changed address after intimating the fact to the Sub-divisional Officer who sanctioned Old Age Pension to the individual.

19. Pension shall cease to be payable from the date following the date of death of the pensioner or the date the pensioner ceases to be a destitute.

20. Pensions under the scheme shall not be commutable.

21. The Collector shall be the supervisory authority. He shall have power to direct stopping of payment of Old Age Pension if in any case it was sanctioned on ------ grounds or if the conditions for the grant of pension no longer exist.

22. Future good conduct is an implied condition for the grant of pension under this scheme. The Sub-divisional Officer shall have the right of with-holding or withdrawing a pension if the pensioner be convicted of any criminal offence.

23. All Old Age Pensions are a matter of absolute discretion of the Government and may be refused or discontinued with or without giving any reasons and shall not be subject to any question in a Court of Law or otherwise.

PART II- ACCOUNTING PROCEDURE

24. These rules shall regulate the accounting procedure relating to the Orissa Old Age Pension Scheme.

25. On receipt of the application for pension in the prescribed printed form (Form O.A.P.I.) it shall be recorded in the "Register of Old Age Pension Applications for verification" (Form O.A.P.II.) maintained in the office of the Revenue Inspector and Tahasildar / Additional Tahasildar.

26. The applications after being recorded in the above register and after verification in the prescribed manner shall be submitted to the Sub-divisional Officer for order.

27. The Sub-divisional Officer shall be the sanctioning authority. The Sub-divisional Officer shall pass orders on each case recommended by the Tahasildar / Additional Tahasildar. The sanction shall be communicated in Form O.A.P.-D.

28. The orders passed on each application and the name and address of each pensioner shall be communicated by the Sub-divisional Officer to the Tahasildar / Additional Tahasildar and the applicant concerned.

29. The sanctioned pensions shall be noted in separate registers, Tahasil wise in the office of the Sub-divisional Officer. These registers shall be maintained in Form O.A., P.-A.

30. On receipt of sanction form the Sub-divisional Officer for payment of pension the Tahasildar / Additional Tahasildar shall open a register of allotment and payment in Form O.A.P.-B.

31. The pension shall be payable from the date of issue of order sanctioning the same.

32. The pensions will become due for payment only on the expiry of the month to which it relates.

33. No payment will be made for a month unless the money order acknowledgement has been obtained in respect of the payment for the previous month and a note to that effect recorded in the above register (From O.A.P.-B.) or till satisfactory proof is a available that the money has been correctly paid to the pensioner for the previous month.

34. Once in every month the 'register of allotment and payment' (From O.A.P.-B.) should be examined by the Tahasildar / Additional Tahasildar who should put his initial with date in the Register in token of verification. These pensions which have remained unpaid for two months or more should be stopped and reported to the Sub-divisional Officer after through enquiry of the whereabouts of the pensioner. On receipt of order of the Sub-divisional Officer action as deemed fit shall be taken by the Tahasildar / Additional Tahasildar.

35. The most important feature of this scheme is the proper watch and maintenance of accounts of money orders which are returned to the office of the Tahasildar / Additional Tahasildar as un-disbursed. Casually rate among the pensioners will naturally be high. It is therefore of utmost importance to see that the money is not disbursed to any person other than the payee himself and whenever the Postal Department reports that the payee is either dead or is reported missing, it shall be the duty of the Tahasildar / Additional Tahasildar concerned to take prompt action. All the returned money orders shall be received by the Tahasildar / Additional Tahasildar and a record to this effect maintained in a separate register opened for the purpose in From O.A.P.-C. It should be seen that after making necessary entries of un-disbursed money orders in the relevant registers, the un-disbursed money so received is refunded into the Treasury/ Sub-Treasury at the earliest opportunity. Immediately after the receipt of the money order unpaid, the Tahasildar / Additional Tahasildar should report the same to the Sub-divisional Officer after through verification, the bona fides of the pensioner are established, the pension should be sent again to the pensioner.

36. The Government in the Finance Department shall be in overall charge of the scheme and necessary instructions in regard to its proper implementation shall be issued by them from time to time.

37. The Sub-divisional Officer shall forward monthly consolidated statements of sanctions of pension to the Accountant General, Orissa. The statements shall be prepared Tahasil wise and will show the name and address of the pensioners.

38. The Secretary or on his behalf any of the Officer not below the rank of Deputy Secretary to Government, Finance Department shall attend to the test check in the office of the Sub-divisional Officer and report the irregularities in the sanction of Old Age Pensions, if any notice to Government.

39. If it is proved that any individual has been irregularly sanctioned Old Age Pension action shall be taken not only to recover the amount, if possible, but also action shall be taken against the officer concerned; in case there is any evidence of *mala fides* or gross negligence on the part of the Officer.

40. The expenditure shall be debited to the demand No. 5-288-Social Security and Welfare- E-Other Social Security and Welfare Programmes (d)- Old Age Pension Scheme- (A)- Old Age Pension for destitute (voted).

41. The Sub-divisional Officer shall furnish the budget estimate to the Secretary to Government in the Finance Department who shall be the Controlling Officer in this respect.

FORM O.A.P.I

APPLICATION FORM FOR OLD AGE PENSION

District Tahasil

Village

1. Shri/ Shrimati

2. Name of father or husband

3. Full address

4. Age on the date of application

5. Sufficient proof in respect of age is/ is not available (originals of records of proof or copies thereof are enclosed herewith.)

6. The applicant has the below mentioned relatives whose age is given against them.

(a) Sons Age
(b) Husband/Wife Age
(c) Son's sons (Grand sons) Age

7. Statement to be furnished by the applicant-

I ……. Solemnly affirm that-.

(i) I do not have any sort of income for my livelihood nor is there any person to help me.

(ii) I am resident of Orissa. I have been residing in Orissa during the 20 years immediately preceding the date of the application.

(iii) I declare that the information furnished in this application is true to the best of my knowledge.

Place

Signature or thumb Impression of
Date the Applicant

8. Certificate

(This certificate should be submitted under the signature of a M.P., M.L.A., Chairman of the Municipality or N.A.C. or a Gazetted Government Servant.)

I …… know the applicant sri/ srimati ……., son/ wife of ……..…….. intimately for the last ……. Year.

He/ She bears the following identification marks-

1.
2.
3.

Signature of Thumb Impression of the applicant

Signature of Certifying Person
Date
Full address

Note- This application should be sent with full particulars to the Tahasildar concerned.

Report of Revenue Inspector-

After due verification of the facts given in application, I solemnly declare that-

1. As per my enquiries the age of the applicant is not correct. The name of the applicant is found in the Electoral Roll, Rolls of the Grama Panchayat/ Municipality/ N.A.C. according to this the present age of the applicant is …… years.

2. The applicant does not tally with that shown in the electoral Roll, Rolls of the Grama Panchayat/ Municipality/ N.A.C. The name of the applicant is not found in any of the above records. But as per my enquires (particulars of enquiry and declaration given below), I solemnly declare that his/ her age is 65 or more than 65 years or less than 65 years.

3. Enquiries reveal that the applicant has/ has no relatives. The relatives of the applicant shown in the application are living with the applicant/ are living separately.

The age of the relatives of the applicant has been verified in the same manner as in the case of the applicant. The age is correct. The list of the relatives of the applicant whose is less than 20 years along with their age is given below.

4. The applicant has no means of livelihood, nor has he any person to help him. Further, he does not receive any help from his relative who are aged 65years or above.

5. Other particulars in the application are correct.

Date

(Seal) Signature of Revenue Inspector

(Score out questions and items not applicable)

ORDER OF THE SUBDIVISIONAL OFFICER

I have verified the contents of the application and am of the opinion that the applicant is eligible / not eligible for the old age Pension. I, therefore, sanction/ reject the application. The reasons for rejecting application are given below.

Sub-divisional Officer

Date

Place

(Seal)

FORM O.A.P.II

Register of application for Old Age Pension received and disposed or by the Revenue Inspector/ Tahasildar

Sl. No.	Name of the applicant and name of the father/ husband	Full address (Town or Village, Post Office, Police station)	Date of receipt of application by the Revenue Inspector	Date of submission of proposal by the Revenue Inspector to the Tahasildar/ Additional Tahasildar	Date of submission of proposal by the Tahasildar/ Additional Tahasildar to the Sub-divisional Officer	Date of sanction by the S.D.O. and amount sanctioned	Period for which sanction is accorded	Remarks
1	2	3	4	5	6	7	8	9

FORM O.A.P.III

Register of application for Old Age Pension received and disposed or by the Sub-divisional Officer

Sl. No.	Date of receipt	From whom received, designation No. and date	Name of the applicant with fathers or husbands name	Full address, Town/ Village/ Post Office/ Tahasil	Date of receipt of application by the Revenue Inspector	Recommendation of the Tahasildar/ Additional Tahasildar	Date of submission to the S.D.O. by the Tahasildar/ Additional Tahasildar	Age of the applicant on the date of application	Final disposal		Nature of disposal (i) Granted Remarks or (ii) rejected	Remarks
									No.	date		
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM O.A.P.IV

Register of application received from the Tahasildar and rejected by the Sub-divisional Officer

Sl. No.	Name of the applicant with father' or husband's name and address	Reasons for rejecting the application	Remarks.
1	2	3	4

FORM O.A.P.V

REGISTER OF SANCTIONS OF OLD AGE PENSION

Subdivision-

District- Tahasil-

Sl. No.	Applicant's name and address	No. of pension decided	Pension Rs. P	Tenure From To	No. of sanction order and date	Date on which pension payment ceases either due to death or availability of any other income	Remarks
1	2	3	4	5	6	7	8

FORM O.A.P.-A

REGISTER OF SANCTION OF OLD AGE PENSION

Subdivision-

District- Tahasil-

Sl. No.	Name and full address of pensioner (Name of father or husband should also be given)	Date of sanction of pension	No. and date of the order of sanction	Date from which payable	Date of termination of pension where, the date of termination of pension is specified (the date can be filled up immediately in the case. In other cases the date should be filed up as and when pension terminated by death or otherwise) (This column should be filled in the red ink)	Account No. allotted to the pensioner	Remarks
1	2	3	4	5	6	7	8

FORM O.A.P.-B
REGISTER OF ALLOTMENT AND PAYMENT OF OLD AGE PENSION

Subdivision-

District- Tahasil-

| | | |

FORM O.A.P.-C

Statement of Account of Old Age Pension for Disbursement

Subdivision-

District- Tahasil-

Sl. No.	Number allotted	Full address of payee	Month to which payment relates	Date of money order	Amount of money order		Amount of money order commission		Total	Date of payment as per postal acknowledgement	Date of return of M.O., if not paid	Date of refund of the unpaid amount to the Treasury/ Sub-Treasury.	Remarks
					Rs.	P.	Rs.	P.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM O.A.P.-D

GOVERNMENT OF ORISSA
OFFICE OF THE SUB-DIVISIONAL OFFICER
(OLD AGE PENSION SCHEME)

Dated …… 19

Sanction is accorded to the grant of an Old Age Pension of Rs. …..... permensum to Shri/ Smt……. payable at ……. with effect from ……. Till life/or until cancelled or until (Date), which ever is earlier.

The account number allotted to him/her is ……

The charge is debitable to "Demand No. 5-288-Social Security and Welfare-E-Other Social Security & Welfare Programme- (d) Old Age Pension Scheme- (A) Old Age Pension for destitute (Voted)".

Sub-divisional Officer

Dated …… Memo No……

Copy to Tahasildar/ Additional Tahasildar along with a sheet containing identification marks and signature or thumb impression for information and necessary action.

Sub-divisional Officer

Dated …… Memo No……
Copy to Shri/ Smt …….....
(grantee) …… (Full address).

Sub-divisional Officer

Dated …… Memo No……

Copy to the Revenue Inspector (concerned) ……. for information and necessary action.

Sub-divisional Officer

(F.D.O.M. No. Codes-16/76- 12482-F., dated 24th March 1976)

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(2) FORMS

FORM O.G.F.R.1

(See Rule 60)

Statement of prosition for revision of Establishment

Nature of charges												Prosition						
Present scale						Proposed scale						Permanent		temporary				
Number	Designation	pay			Average cost	Number	Designation	Pay			Average cost	Income per month	Decrease per month	Increment per month		Decrease per month		Orders of sanctioning authority
		Minimum	Increment	Maximum				Minimum	Increment	Maximum		Amount	Amount	Period	Amount	Period	Amount	
		*	*	*				*	*	*		*	*		*		*	

Note- In preparing this statement, particular attention should be paid to the instructions in Rule 61.

FORM O. G. F. R. 2

(See Rule 63)

To

The

(Secretary of Administrative Department/ Heads of the Departments of Heads of offices of the Relieving and Receiving Offices).

Sir,

In pursuance of Order No …….., dated …… I/We have this day ……. in the forenoon/ afternoon relinquished/ made over and taken over charge of the Office of the …… in the Department/ District.

Yours faithfully,

Signature
(Relieved Officer)

Place

Date

Signature
(Relieving Officer)

ADDITIONAL INFORMATION TO BE FURNISHED IN RESPECT OF TAKING OVER CHARGE OF GOVERNMENT MONEY.

I, (Relieving Officer) acknowledge to have received Rs…….. (in words Rupees …….) of permanent advance and Rs…….. (in words Rupees …….) of other cash and the full amount of such advance / cash is due from and to be accounted for by me.

Place

Date

Signature
(Relieving Officer)
Designation

Additional information to be furnished regarding leave etc.

(i) By Relieved Officer-

1. If proceeding on leave-

(a) Address during leave

(b) Place at which leave salary is to be drawn.

(If at a Treasury outside the State, a copy of the Last Pay Certificate should be furnished to the Accountant-General.)

2. If on transfer-

The post and station to which transferred

3. If not proceeding on leave or transfer, reasons for relinquishment of charge.

Signature ……..

(Relieved Officer)

Date……...

(ii) By Relieving Officer-

1. If returning from leave.

2. If on transfer form a post- post from which transferred.

3. If not returning from leave or another post, reasons for taking over charge.

Signature ……..

(Relieving Officer)

Date……...

Copy forwarded to reliving Officer.

(F.D.O.M. No. Codes-5/80- 29593/F., dated 5-8-1981)

FORM O. G. F. R. 3

(See Rule - 67)

Form of Application for leave

1. Name of applicant

2. Leave rules applicable

3. Post held

4. Department/ Office.

5. Pay

6. House-rent allowance, conveyance allowance or other compensatory allowance drawn in the present post.

7. Nature and period of leave applied for and the date from which leave is required.

8. Grounds for leave

9. Date of return from the last leave and period of that leave.

Place ……. Signature of the applicant

Date ……

FOR USE IN OFFICE

1. Statement of leave granted to the applicant prior to this application.

Nature of leave	**In the current year**	**During the previous year**	**Total**
(i) Earned leave. (ii) Half-pay leave. (iii) Special disability leave/ study leave/ maternity leave. (iv) Extraordinary leave			
Total			

2. Certified that Sri …… (Designation ……..) has the following leave at his credit on …… .

Earned leave-

Half-pay leave-

3. Order- Recommendation.

Date …….

Signature of the Head of Office

(F.D.O.M. No. Codes-5/80- 29593/F., dated 5th August 1981)

FORM O. G. F. R. 4.

(See Para 1. of Appendix 4)

Detailed statement of the Permanent Establishment as it stood on 1st April

Year ……..…..

Name of Office……..

Orders of competent authority creating the past	Date of appointment of present incumbent to post with indication of nature of appointment (e. g. officiating provisional or permanent)	Name of section and post	Date of incumbent's birth by Christian era (As near as possible)	Serial number of posts in each class	Name of incumbent	Pay of post	Pay of present incumbent and total of each section.	Date of last increment	Remarks (including note of efficiency bar where applicable)
1	2	3	4	5	6	7	8	9	10

Compared with service books and found correct

Signature of the Head of Office

FORM O. G. F. R. 5.

(See Para 10. of Appendix 4)

Statement of new names, leave, etc., in an establishment

New names	From what office and on what date transferred, or (in the case of new entrants) with what bill the health and age certificates were furnished	Names which were in Form O.G.F.R. 4 of the previous year but are now omitted	From what date ceased to be borne on the establishment and why	Names of Government servants who were on leave or under suspension during the previous year	Description and period of leave or suspension (from and to what date) whether it has been expressly declared that the suspension period will count to wards pension.
1	2	3	4	5	6

Compared with service books and found correct

Signature of the Head of Office

FORM O. G. F. R. 6.

STOCK AND STORE REGISTER

(See Para 106 and 107)

Dead Stock*/ Store Account of the Department/ Office

		Opening balance		Receipt				Total		Issue						Balance		Written of as depreciation shortage etc.		Closing of column			
Serial Number	Description	Quantity	Values	Date of receipt	Number and date of voucher relating to receipts	Quantity	Values	Quantity	Values	Date of issue	Details and documents in support of issue.	Purpose for which issued	Quantity	Values	Signature of the person who received the article	Quantity	Values	Quantity	Values	Quantity	Values	Remarks	Signature of verifying officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

* Both Stock and Store Accounts may be maintained in this form deleting “Store”, or “Stock”, as the case may be.

The officer who verified the balance by actual count should record over his dated initials the certificate “Balance verified” in the remarks column against the relevant item of “Closing balance”.

FORM O. G. F. R. 7.

(See Rule 118)

Form of stock Register

Name of the article

Year of account	Balance brought forward	Purchase during the year						Disposals, if any, during the year						Balance carried over column 8-9	Initials of G.O.	Remarks
		Date of purchase	Bill in which charged	No. of articles	Price	For whose use	Total columns 2+5	No. of article	why and how disposed of	Sale price, if any	When credited to Government	Date of original purchase	Original price			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

FORM O. G. F. R. 7-A.

(See Rule 172)

Form of Utilization Certificate for the year 19…….

I hereby certify that the grant placed at my disposal/ at the disposal of …….. in the year …….. and the amount available for expenditure during the said year were as follows:-

I. (a)	Unspent balance to the end of the year	… Rs.
(b)	Grant received during the year of	… Rs.

Quote the number and date of authorization issued by Accountant-General, Orissa. Whenever it is dependent on such authority and in other cases only the number and date of sanction and designation of sanctioning authority.

(F.D. Memo. No. 30007 (144)-F., dated the 27th July 1962,)

Total ... Rs.

II. Expenditure during the year:-

(i)	Out of unspent balance as in I (a) above	... Rs.
(ii)	Out of the grant referred to in I (a) above	… Rs.
	Total	....Rs.

III. Unspent balance at the end of the year …Rs.

2. I further certify that the expenditure of Rs. …….. shown as expenditure in the year …….. has been expended solely on …… under my charge within the jurisdiction of * …….. and for no other purpose and that the sum of Rs. …..... (……) shown as balance at the end of the year …….. is available for expenditure and no part of it has been diverted to other purposes.

3. I further certify that a list of works on which the expenditure of Rs. …….. has been incurred and the amount spent on each has been prepared and is
in my office
maintained in my office.----------
in the office of the ……

* Write the name of the Local Body, Institution, club, etc.

Dated the 19

Notified Area Committee
Executive Officer, ----------
Notified Area Council

Chairman

Executive officer and Chairman — Municipality

Executive officer and Chairman — District Board

Chairman
---------- of the
President

Dated the 19 — District Officer

Dated the 19 — Head of the Department

Note 1- The certificate should be furnished in duplicate, so as to reach Government in the Administrative Department by the 1st June of the succeeding year of expenditure. One copy of the certificate will be retained in the Administrative Department and another copy should be sent to the Accountant-General, Orissa, by the 30th June of the same year.

Note 2- Separate certificates should be sent in respect of amounts drawn for different purposes.

(F.D. Memo. No. 30007 (144)-F., dated the 27th July 1962)

* Write the name of the Local Body, Institution, Club, etc.

FORM O. G. F. R. 8

[See Rule 5 (v) of Appendix 12]

PART I

Statement of expenditure from the discretionary grant of the ----------

for the quarter ending ----------

Item No.	Person in whose favor a grant is made	Purpose of the grant	Amount of the grant	Amount drawn only of the grants sanctioned during the quarter and the date of drawn	Treasury voucher No.	Memo of allotment and sanctions	Remarks
1	2	3	4	5	6	7	8

(a) Total allotment (b) sanctions to the end of quarter (c) Balance available

PART II

Statement showing progress of the actual expenditure from the discretionary grant of the ……. to the end of …… quarter (in case of amounts sanctioned in previous quarters).

Quarter of sanction	Item No.	Date of drawl	Treasury voucher No.	Total	Additional amount sanctioned and drawn during the quarter (Col. 5 of part I)	Grand total	Progressive figure of actual drawls up to the end of the quarter under report	Remarks
1	2	3	4	5	6	7	8	9

FORM O. G. F. R. 9-A

(See Rule 213)

Yearly statement showing the particulars of loans issued, recovery made and details of balances in respect of loans, the detailed accounts of which are maintained by Departmental Officers (one for each item of loan).

1. Name of loan

2. Departmental Officers who are responsible for keeping individual accounts of the loans.

3. Controlling Authority

Part-I

Opening balance (amount outstanding on the 31st March)	Total amount of fresh loans disbursed in the financial year under report	Total of A. & B.	Total amount of repayments in the financial under report	Balance outstanding (C-D)
A	B	C	D	E

Part-II

(a) Total amount of loans, if any which should have been fully repaid by the end of the financial year, but has not yet been done –

(i) Main causes of default

(ii) Whether position of debtors is being reviewed to see if it is still sound.

(iii) Any special measures taken to expedite recovery.

(iv) Amount likely to be irrecoverable for which write-off action is

(b) Special remarks as to whether terms and conditions attached to repayments of other loans have been fulfilled in all cases, e.g., repayment of principal and interest regularly on due dates, etc.

(c) Analysis of the outstanding balance (E Part I) year by year.

Signature of Controlling Officer

Date …….

Place ……

FORM O. G. F. R. 9-B

(See Rule 213)

Yearly statement showing the particulars of Advance granted recovery made the details of balances in respect of advances, the detailed accounts of which are maintained by Departmental Officers (one for each item of advance).

1. Name of Advance

2. Departmental Officers who are responsible for keeping detailed accounts of the advances.

3. Controlling Authority

Part-I

Opening balance (amount outstanding on the 31st March)	Total amount of fresh advances disbursed during the year under report	Total of A. & B.	Total amount of adjusted during the year	Balance outstanding (C-D)
A	B	C	D	E

Part-II

(a) Total amount of advances, if any which should have been adjusted by the end of the financial year, but has not been done –

(b) The main causes of default and the steps taken to effect adjustment.

(c) General remarks as to whether the terms and conditions attached to repayment or adjustment of the advances have been fulfilled.

(d) Analysis of outstanding balances (i.e. E of Part I) showing the year of advances.

Signature of Controlling Officer

Date …….

Place ……

Annexure

List of the existing heads under 'Advance Repayable' under which review is required.

Revenue Advances

(a) Revenue Survey Advance

(b) Cost of Survey Works

Special Advances

(a) Advance for the purchase of Seed and Manures

(b) Advance for Cold Storage Plants

(c) Imprest money or Agency Civil Works

(d) Advances to District magistrates for Craft Centers

(e) War Emergency Advances

(f) Advances for administration of Debottar Department

(g) Advances for Test purchase

(h) Advances for Central Thana Demonstration far

(i) Advance for Development of Handloom Industries

(j) Advances for purchase of Agricultural implements

(k) Advances for reception of refuges

FORM O. G. F. R. 9-C

(See Rule 213)

Annual statement showing the particulars of loans, advances or grants of Rs,5 lakhs or more sanctioned to bodies/ authorities.

Date of Sanction	Name of the body/ authority	Amount sanctioned	Purpose of sanction
1	2	3	4

(F. D. O. M. No. Codes- 57/80- 26286-F., dated the 25th June 1981)

FORM O. G. F. R. 10

(See Rule 214)

Statement of Loans and Advances sanctioned by the State Government

Year ----------

Name of person receiving the loan	Amount of loan sanctioned	Rate of interest	Number and date of orders authorizing the loan	Balance from last year	Amount advanced this year		Amount repaid during the year	Balance of loans at close of the year	Amount of interest received and credited to revenue	Balance of interest unpaid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. p.	Rs. p.		Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

FORM O. G. F. R. 11 to 17. Deleted (F.D.O.M. No. codes 78/71- 45579-F. dated the 8th December 1971).

FORM O. G. F. R. 18

(See Rule 238, NOTE-2)

Form of Surety Bond

1. KNOW all men by these presents that I …… son of …… resident of …… in district of …… at present employed as permanent …… in the ……. Department / Office (herein after called "the Surety", am held and firmly bound up to the Governor of Orissa (herein after called "the Government" which expansion shall include his successors and assigns) in the sum of Rs…….. (Rupees …….. only) with interest as herein after

(in words)

specified and for which payment to be well and truly, made and I hereby bind myself, my heirs, executors administrators and representatives firmly by these presents sealed with my seal this …….. day of ……..,

2. WHEREAS …….. son of …… resident of ……. in the district of …….. at present employed as a temporary ……. in the …… Department/ Office (hereinafter called the Borrower) has, at his own request been granted by the Government an advance of Rs……. (Rupees ……only) in Government order No. …….

(in words)

No. …… dated ……. in connection with his purchase of a motor car and that the said borrower has under taken to repay the said amount with interest in the manner laid down in rules ……..,

3. NOW, the condition of this obligation is such that if the said borrower shall, dully or regularly repay or cause to be paid to the Government the amount of the advance aforesaid along with interest due in the manner laid down in rules and the said sum of Rs. …… (Rupees ……. only) along with interest

(in words)

due is fully repaid or the Borrower is confirmed in a post in which he is eligible for the advance, then this bond shall be void; otherwise the same shall be and remain in full force notwithstanding that the borrower dies or becomes insolvent or at any time ceases to be in Government Service in which event the whole or so much of the said principal sum of Rs. …… (Rupees …….. only) and interest due

(in words)

thereon as then remains un-recovered shall immediately become due and payable to the Government and recoverable from the said surety without the intervention of any Court from out of his Pay or other emoluments in one or more installments by virtue of this bond, as if the surety himself had taken the advance or from his properties at the discretion of the Government. The obligation under taken by the surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said borrower whether with or without the knowledge or consent of the Surety.

Signed

Witness: (Signature of Surety)
Designation

Place Department/ Office to which attached

Date ACCEPTED

For and on behalf of Governor of Orissa

Signature & Designation

Office Seal

(F.D.O.M/ No. 2166- Codes 82/74-F. dated the 3rd June, 1975).

FORM O. G. F. R. 19

(See Rule 246)

From of Agreement to be executed before drawing an Advance for the purchase of a motor vehicle

AN AGREEMENT made on ---------- day of one thousand, nine hundred and ---------- .

BETWEEN Shri ---------- (hereinafter called the borrower which expression shall include his heirs, administrators, executors and legal representative) of the one part and the GOVERNOR OF ORISSA herein after called to Governor which expression shall include his successors and assignee is of the other part;

WHEREAS the Borrower has under the provision of the Orissa General Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. ---------- for the purchase of a Motor Vehicle;

AND WHEREAS the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained;

NOW IT IS HEREBY AGREED between the parties here to that in consideration of the sum of Rupees ---------- to be paid by the Governor to the Borrower, the Borrower here by agrees with the Governor (1) to pay to the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for in the said Rules by monthly deductions from his salary as provided for in the said Rules and hereby authorities the Governor to make such deductions and (2) within one month from the date of payment of the said sum to expend the full amount of the said loan in the purchase of a Motor Vehicle or if the actual price paid is less than the loan to rapay the difference to the Governor forthwith and (3) to execute a document hypothecating the said Motor vehicles to the Governor as security for the amount to be lent to the Borrower as aforesaid and interest in the form provided by the said Rules;

AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the Motor Vehicle has not been purchased and hypothecated as aforesaid within one month from the date of the payment of the said sum or if the borrower within that that period becomes insolvent or quits the service of Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS WHEREOF the Mortgager/ Borrower has hereunto etc his hand and Shri ---------- drawing and Disbursing officer with designation, office of Government of Orissa, for and on behalf of the Governor of Orissa as hereunto set his hand on the dates specified under their respective signature.

In the presence of Witnesses:-

(Signature and designation of the Borrower)

1. ----------

Address.

2. ----------

Address.

In the Presence of Witnesses:-

1. ----------

Address.

2. ----------

Address.

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

(F. D. O. M. No. 6738-C.A. 25/67-F., dated the 28th February 1967 and F. D. O. M. No. 27459- Codes-39/80-F., dated the 17th may 1980).

FORM O. G. F. R. 20

(See Rule 246)

Form of Mortgage Bond for Motor car/ Cycle Advance

THIS INDENTURE made this ---------- day of ---------- one thousand nine hundred and ---------- BETWEEN ---------- (hereinafter called "the Borrower") of the non part and the Governor of Orissa of the other part.

WHEREAS the Borrower ---------- has applied for and has been applied granted an advance of Rupees ---------- to purchase a Motor Car! Cycle on the terms of the rules 237 to 254 of the Orissa General Financial Rules (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been / was granted to the Borrower is/ was that the Borrower will/ would hypothecate the said Motor Car/ Cycle to the Governor of Orissa as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor/ Car/ Cycle particulars whereof are set out in the Schedule hereunder written.

Now THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor of Orissa the sum of Rs. ---------- aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. ---------- each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payment may be recovered by monthly deductions from this salary in the manner provided by the said rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor of Orissa the Motor Car/ Cycle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Car/ Cycle and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the Governor of Orissa.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Car/ Cycle and that the same is his absolute property and that he has not pledge and also so long as any money remain payable to the Governor or Orissa in respect of the said advance will not sell pledge or part with the property in or possession of the said Motor Car! Cycle provided always and it is hereby agreed and declared that if any of the said installments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time ceases to be in the service of the Governor of Orissa or if the Borrower shall sell or pledge or

part with the property in or possession of the said Motor Car/ Cycle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or Judgment against the Borrower the whole of the said principal sum which shall then be remaining due an unpaid together with interest thereon calculated as aforesaid shall forthwith become payable and it is hereby agreed and declared that the governor of Orissa may on the happening of any of the event herein before mentioned size and take position of the said Motor Car/ Cycle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Car/ Cycle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, depending or realizing his rights here under and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representative provided further that the aforesaid power of taking possession or selling of the Motor Car/ Cycle shall not prejudice the right of the Governor of Orissa, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Car/ Cycle being sold the amount by which the net sale-proceeds fall short of the amount owing and the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor of Orissa he, the Borrower, will insure and keep insured the said Motor Car/ Cycle against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accountant-General concerned and will produce evidence to the satisfaction of the Accountant-General that the Motor insurance Company with whom the said Motor Car/ Cycle is insured have received notice that the Governor of Orissa, is interested in the policy AND the Borrower hereby further agrees that he will not permit of suffer the said Motor Car/ Cycle to be destroyed or injured or to deteriorate in a greater degree then it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Car/ Cycle the Borrower will forthwith have the same repaired and made good. IN WITNESS whereof the said …… (Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE

Description of Motor Car/ Cycle
Maker's name
Description
No. of Cylinders
Engine number
Chassis No.
Cost price
Signed by the borrower in the presence of

FORM O. G. F. R. 21

[See Rule 250 (3)]

Form of the clause to be inserted in Motor Vehicle Insurance Policies

1. It is hereby declared and agreed that Shri ---------- (the owner of the Motor car hereinafter referred to as the insured in the schedule to this policy) has hypothecated the car to the Governor of Orissa as security for advances for the purchase of the Motor car and it is further declared and agreed that the said Governor is interested in any moneys which but for this endorsement be payable to the said Shri ---------- (the insured under this policy) in respect of the loss or damage to the said Motor car (which loss or damage is not made good by repairs, reinstatement or replacement) and such moneys shall be motor car and a receipt passed by a duly authorized officer of the Government of Orissa shall be a valid discharge to the company in respect of such moneys.

2. Save as by this endorsement expressly agreed nothing herein shall modify or effect the rights or liabilities of the insured or the company respectively under in connection with this policy or any term, provision or condition thereof.

FORM O. G. F. R. 22

[See Rule 250 (4)]

There intimating to the Insurance Company, Government's interest in Insurance Policies of Motor cars, etc.

From,

To

(Through the Account-General, Orissa)

Dear Sir,

I beg to inform you that the Governor of Orissa is interested in the Motor Car/ Cycle Insurance Policy No. …….. secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Yours faithfully,

Place

Date

Forwarded the receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place

Signature

Date

Designation

FORM O. G. F. R. 23

(See Rule 259)

Surety Bond for advance of pay and have traveling allowances

KNOW ALL MEN BY THESE PRESENT THAT I ……..... Son of …….. a resident of …… in the district of …… ……at present employed as a permanent …… in the …… (hereinafter called "the Surety") and held and firm, I bound unto the Governor of Orissa (hereinafter called "the Government which expression shall include his successors and assigns") the sum of Rs. …….. (Rupees ……. only) to be paid to the Government FOR WHICH PAYMENT to be well and truly made I hereby bind myself, my heirs, executors, administrators and representatives firmly by these present. As witness my hand this ……. Day of …… one thousand nine hundred and fifty …… WHEREAS …… son of ……. a resident of ……. In the district of ……. at present employed ……. (hereinafter called "the Borrower" has, at his own request, been granted by the Government advance of Rs. .....

(Rupees …….. only) for ……) AND WHEREAS THE Borrower has undertaken to repay the said amount in …….. equal monthly installments. AND WHEREAS in consideration of the government having agreed to grant the aforesaid advance to the borrower thr Surety has agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower shall, while employed in the said post duly and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the government by installments until the said sum of Rs. …… (rupees …… only) shall be duly paid then, this bond shall be void, otherwise the same shall be/ and remain in full force and virtue BUT SO NEVERTHELESS that if the borrower shall die or become insolvent or at any time cease to be in the service of the Government, the whole or so much of the said principal sum of Rs…….. (Rupees …….. only) as shall then remain unpaid shall immediately become due and payable to the government and be recoverable from the surety in one instalment by virtue of this bond.

The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the government to the said Borrower.

The Government have agreed to bear the stamp duty, if any, for this documents.

Signed and delivered by the said ……. at …… this ……. day of ……..... 19 ……

(Signature of surety)

(Designation) …….

(office to which

attached) ……...

Signature

address and occupation

of the witness.

In the presence of

(1) ……..

(2) ……..

FORM O. G. F. R. 24

(See Para. 10 of Appendix 16)

Agreement form for passage advances

Memorandum of Agreement made ……. The …… day of …….. 19 …… Between …….. of …… (herein after called the Borrower) of the one part and the Governor of Orissa (hereinafter called the Lender) of the other part.

WHEREAS the Borrower ('s family) is proceeding to / returning from on leave/ expiry of leave with his family, and has accordance with Appendix 16 to the Orissa General Financial Rules of the State Government (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) requested the Lender to lend him Rs…… towards defraying the cost of his/ their journey (s) to ……. and back with the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSENTH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators. Covenants with the Lender to repay the said loan (with interest calculated according to the said Rules) be monthly installments as specified in the said rules and hereby authorize the Lender to deduct the amount of such monthly installments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if doesnot produce receipts for the said journey or does not comply with any of the conditions or which the loan is made, as specified in clause (4) of rule 8 of the said rules, the loan (and interest, calculated in accordance with the said rules) is to be come immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (borrower) in the presence of:-

Witness

Address

Occupation

FORM O. G. F. R. 25

(See Rule 318)

SLIP to accompany claims for money of Disbursing Officers on Treasuries (to be returned in original by the Treasury Officers)

Demand No.

Major Head

To,

The Treasury Officers,

Please furnish the treasury voucher No. and date of the bill sent herewith for encashment.

Signature ……...

Drawing Officer

(To be filed in the Treasury)

To,
The ……..

Return with treasury Voucher No. and date as noted below:-

Signature ……...

Treasury Officer

Bill No. Particulars Gross Amount Net Amount

Amount Paid ……

T.V. No. ……...

Date ……

Signature……..

Treasury Accountant ...……...

Signature of Accountant

(F. D. Letter No. Codes-279/65-14146 – (81)F., dated the 13th April 1966).

FORM O. G. F. R. 25-A

(See Rule 318)

Register of T.V. slips to be maintained in the treasury

Serial No.	Designation of Drawing Officer	Gross amount of the bill	Net amount of the bill	Description of the bill	T.V. No. and date	Full signature of the person receiving T.V. slip.	Treasury's Memo No with which forwarded to the drawing officer	Remarks
1	2	3	4	5	6	7	8	9

Note- The treasury clerk who is required to fill up the particulars in the T.V. slips, should fill in simultaneously the columns 1 to 6 of the register in FORM O. G. F. R. 25-A and keep the T.V. slips properly arranged for making over to the messenger duly authorized by the drawing and disbursing officer. The drawing and disbursing officer should make arrangements for collection of the T.V. slips from treasury once a week. When the authorized messenger appears at the treasury for collecting the T.V. slips, these should be made over to him and his signature obtained in column 7 of the register in token of receipt. In case in which may not be possible for a drawing and disbursing Officer whose headquarters is situated away from the Treasury to collect the T.V. slips through a special messenger, he may request the Treasury Officer, in writing to send him the T.V. slips by post, in such case the Treasury Officer will send the T.V. slips by post to drawing and disbursing Officer by name, mentioning in column 8 of the register the number and date of the forwarding memo under which the slips were forwarded. The procedure of transmission of T.V. slips by post should, however, be avoided as far as possible and in no case should the Treasury officer send the T.V. slips by post if the Officer of the drawing and disbursing officer is situated in the same station.

FORM O. G. F. R. 26

(See Rule 319)

BILL BOOK

(To be maintained by Disbursing Officers)

Demand No……. Sub-head ……..
Major head ……. Name of the Scheme and Code No ……..
Minor head ……. (In case of Plan Schemes)
Detailed head of account ……..……

Sanctioned allotment for the year …… Rs……

Serial No.	Sadar Treasury voucher number and date	Amount	Serial No.	Sadar Treasury voucher number and date	Amount	Serial No.	Sadar Treasury voucher number and date	Amount
1	2	3	1	2	3	1	2	3
	Carried over	Rs. P. _____		Brought forward Carried over	Rs. P. _____		Brought forward Total	Rs. P. _____

N. B.- 1. Separate Bill Books should be maintained for the Bills for Non-Plan, State Plan, central Plan, Centrally Sponsored Plan expenditure.

2. A separate page for each Primary (or Secondary) Unit, progressive totals can be struck as necessary

3. In the case of Sub-Treasury bills, the initial letter of the subdivision or taluk, as the case may be, should be given in column 2.

4. The gross amount of the bills should be entered in column 3 recoveries of over payments being noted in red ink.

5. No work bill or exchange amount transaction should be entered in this form until the Accountant-General has intimated in what month the item has been brought to account.

(F. D. O.M. No. 47615- Codes-55/80-F., dated the 16th September 1980).

FORM O. G. F. R. 27

(See Rule 319)

Duplicate copy of form 1 (Bill Book)

(To be sent by Disbursing Officer to Controlling Officers with Form-II)

Disbursing Officer	..	
District	..	
Month of which this statement relates	..	
Expenditure relating to	..	Non-Plan/ State Plan/ Central Plan/ Centrally Sponsored Plan Sector.*
Demand No.	..	
Major Head	..	
Minor head	..	
Sub-Head	..	
Name of the Scheme and Code No. (in case pf Plan Schemes)		
Detailed Head of Account	..	

Memo No. Dated, the 19

Forwarded to ……. (Controlling Officer) with Form-II.

Disbursing Officer

Any different that there may be between the total of this Form and the corresponding entry in Form-II should be explained below.

* Score out the items not relevant to the Sector

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 27

(See Rule 319)

Duplicate copy of Bill Book

Non-Plan/ State Plan/ Central Plan/ Centrally Sponsored Plan *

Demand No……. Sub-Head ...……..
Major Head ……. Name of the Scheme and Code No……...
Minor Head ……. (In case of Plan Schemes)
Detailed head of account …….

Sanctioned allotment for the year …… Rs……

Serial No.	Sadar Treasury Voucher number and date	Amount	Serial No.	Sadar Treasury Voucher number and date	Amount	Serial No.	Sadar Treasury Voucher number and date	Amount
1	2	3	1	2	3	1	2	3
	Carried over	Rs. P. _____		Brought forward Carried over	Rs. P. _____		Brought forward Total	Rs. P. _____

* Score out the items not relevant to the Sector.

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 28

(See Rule 319)

Disbursing Officer's report to Controlling Officer of progress of expenditure

Disbursing Officer ……..

District ……

Month to which the expenditure relates …….

Expenditure relating to-Non-Plan/ State Plan/ Central plan/ Centrally Sponsored Plan Sector

Demand No…….

Major Head …….

Minor Head ……..

Sub-Head ……..

Name of the Scheme and Code No ……..
(In case of Plan Schemes)

Detailed Head of Account	Expenditure for the month under report	Expenditure of previous months of current financial year	Total expenditure to date	Total allotment sanctioned to date	Remarks
1	2	3	4	5	6
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
Gross Total					
Deduct					
Net Total					

Memo No. …….. Dated …….. 19

Forwarded with all connected Forms I-A to ……
(Controlling Officer)
…….
(Disbursing Officer)

N.B.- No sum covered by a work-bill or an exchange account transaction should be entered in this form until the Accountant General has intimated in what month the item has been brought to account.

* Score out the items not relevant to the Sector.

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 29

(See Rule 319)

Register for watching receipts of account from

Disbursing Officers

Office of

Major Head

Minor Head

Sub-head

Sl. No.	Disbursing Officer	District	Date of receipt of account					
			April	May	..	..	..	March
1	2	3	4	5	6	7	8	9

Note-Districts to be arranged in alphabetical order

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 30

Controlling Officer ……..

Month to which this statement relates …… Year ……
Sector – Non-Plan/ State Plan/ Central Plan/ Centrally Sponsored Plan

Demand No ……...

Major Head ……

Minor Head ……

Sub-head ……

Detailed head …….

Memo No. …….. dated the …….. 19…….

Forwarded to the Accountant-General, Orissa, with all connected forms-I-A with the request that he will reconcile the discrepancies indicated, in direct communication with the disbursing officer, and return this form to the undersigned after filling in column 5.

Controlling Officer

Memo No. …….. dated the …….. 19……

Forwarded to…….

(Controlling Officer) The discrepancies have been reconciled and the results noted in column 5.

Accountant-General

Detailed Head ……

Period	District	Expenditure during month……. reported by…….		Figure finally accepted by Accountant-General	Remarks
1	2	3	4	5	6
		Rs. P.	Rs. P.	Rs. P.	
Month ……. 19 ……. 19	1. Cuttack 2. Puri 3. Balasore 4. Sambalpur 5. Ganjam 6. Koraput 7. ……. 8. ……. Total:- Adjustment- Add:- Deduct:- Net Total:-				

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 30 A

Register of assets acquired wholly or substantially out of the Government grants
(to be maintained by the Grantee-Institutions)

Sanctioning Authority ……..

Sl. No.	Name of the Grantee-Institutions			Whether any condition regarding the right of ownership of Government in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid sanction	Particulars of assets actually created or acquired	Value of the assets as on	Purpose for which utilized at present	Encumbered or not	Reasons, if encumbered	Disposed of or not	Reason and authority, if any for disposal	Amount realized on disposal	Remarks
	No. and date of sanction	Amount of the sanctioned grant	Brief purpose of the grant										
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note- (1) A separate pro-forma should be maintained in respect of each sanctioning authority.

(2) A copy of this pro-forma should be submitted annually to the sanctioning authority.

(F. D. O.M. No. Codes-23/63-19937/F., dated the 31st May 1963 & F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 31

Block Account of assets acquired wholly or substantially out of Government Grants (to be maintained by the sanctioning authorities)

Name of sanctioning authority ----------

Serial No.	Name of the Grantee-Institutions	No. and date of the sanction	Amount of the-	Brief purpose of the grant	Whether any condition regarding the right of ownership of Government in the property of other assets acquired out of the grant was incorporated in the grant-in-aid sanction.	Particulars of assets actually created or acquired	Value of the assets as on-	Purpose for which utilized at present	Encumbered or not	Reasons if encumbered / Disposed of or not	Reason and authority, if any, for disposal	Amount realized on disposal	remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(F. D. Memo. No. 19937- Codes-23/63-F., dated the 31st May 1963)

FORM O. G. F. R. 32

Register of grant-in-aid- Vide Appendix 10 of O. G. F. R.

(To be maintained by the Countersigning Officer where the bill is drawn by the Grantee)

Serial No	No. and date of the sanctioning order	Purpose of grant	Conditions if any attached to the grant	Amount sanctioned	Date of receipt of the bill from the grantee and its amount	Whether conditions attached to the grant have been accepted by the grantee without reservation	Dated initials of the countersigning authority	Date of receipt of utilization certificate from the grantee by the counter signing authority	Date of issue of utilization certificate by the counter signing authority to the Accountant-General
1	2	3	4	5	6	7	8	9	10

INSTRUCTIONS

1. The register should be maintained by the sanctioning authority, if the bill is to be countersigned by the same authority. If, however, the powers of countersignature have been vested with an authority other than the sanctioning authority under S.R. 351 of the Orissa Treasury Code, volume I, the register should be maintained by the countersigning authority and not by the sanctioning authority.

2. Columns (1) to (5) of the register should be filled in simultaneously with the issue of the order sanctioning each grant, if the register is being maintained by the sanctioning authority. Where it is maintained by the countersigning authority, the columns should be filled in by that authority on receipt of his copy of sanction from the sanctioning authority. These columns should be attested by the departmental officer in the case of departments of Government and any gazetted officer nominated for the purpose by the countersigning authority in the case of other offices.

3. The serial No. should be recorded on the body of the sanctioning order at the time the item is entered in the register as under:

"Noted at serial No. ---------- in the register of grants"

4. Columns (6) and (7) should be filled in and attested by the departmental officer or other gazetted officer concerned as soon as the bill has been received from the grantee. The bill should then be submitted to the countersigning authority with the register for countersigning bill and for giving his dated initials in column 8.

(F. D. Memo. No. 19937- Codes-23/63-F., dated the 31st May 1963)

FORM O. G. F. R. 33

Register of grant-in-aid- Vide Appendix 10 of O. G. F. R.

(To be maintained by the Drawing Officer where the grant is drawn by a Departmental authority and then disbursed to the grantee)

Sl. No.	No. and date of the sanctioning order	Purpose of grant	Condition if any, attached to the grant	Amount sanctioned	Date of drawl of bills	Whether conditions attached to the grant have been accepted by the grantee without reservation	Dated initials of the Drawing Officer	Date of the payment to the grantee	Dated initial of the disbursing officer	Date of receipt of utilization certificate from the grantee by the departmental authority.	Date of issue of utilization certificate by the departmental authority to the Accountant-General Orissa.
1	2	3	4	5	6	7	8	9	10	11	12

INSTRUCTIONS

1. The register should be maintained by the sanctioning authority, if the bill is to be drawn by the same authority. If, however, the bill is to be drawn by an authority other than the sanctioning authority, the register should be maintained by the officer authority to draw the bill

2. Columns (1) to (5) of the register should be filled in simultaneously with the issue of the order sanctioning each grant, if the register is being maintained by the sanctioning authority. Where it is to be maintained by the drawing officer, the columns should be filled in by that officer on receipt of the copy of sanction from the sanctioning authority. These columns should be attested by the departmental officer in the case of departments of Government and any gazetted officer nominated for the purpose by the sanctioning authority in the case of other offices.

3. The serial No. should be recorded on the body of the sanctioning order at the time the item is entered in the register as under:

"Noted at serial No. ---------- in the register of grants"

(F. D. Memo. No. 19937- Codes-23/63-F., dated the 31st May 1963)

FORM O. G. F. R. 34

(See Rule 205)

Form of written Undertaking

Form of written undertaking to be executed by an Undertaking / Corporation owned wholly by the Government of Orissa at the time of sanctioning of a loan.

Memorandum of written undertaking given on the ……. day of …… one thousand nine hundred and ……. By a Company incorporated under the Indian Companies, act, 1913/ the Companies act 1956 having its registered office …… a body corporate/ incorporated under the same name and style by and under …….. (Act No …… of ……) having it's a society registered under the Societies Registration Act (21 of 1960) having its office at …… (here-in-after called the Company/ Corporation, which expression shall include its successors and assigns) to the Governor of Orissa (here-in-after called 'the Governor' which expression shall include his successors and assigns).

WHEREAS the said Company/ Corporation etc. applied to the Governor for a loan of Rs.……..... (Rupees ……. only).

AND WHEREAS THE Governor has agreed to lend an amount of Rs…….. (Rupees…… only) to the said. Company/ Corporation, etc., on the terms and conditions prescribed in the Government of Orissa …….. Department letter/ Office memorandum No …… dated ……... (annexed).

NOW IT IS HEREBY AGREED BY the said Company/ Corporation, etc. that, in consideration of the sum of Rs.……... (Rupees …… only) lend by the Governor to it, the Company/ Corporation, etc., hereby agrees in accordance with the said terms and conditions:-

(i) To repay the loan in ……. Annual equal installments the first instalment repayable from the ……..... anniversary of the date of drawal;

(ii) To pay interest at the rate of …… % per annum on the principal payable on each anniversary; and

(iii) In case of default in the payment of the instalment of the loan in accordance with (i) above, and/ or of interest in accordance with (ii) above, pay interest at penal rate of …… % per annum on such overdue payments.

IT IS HEREBY FURTHER AGREED AND DECLARED that the said Company/ Corporation, etc., shall not without the written consent of the Governor encumber or alienate, create and mortgage lien or charge by way of hypothecation, pledge otherwise, or create other encumbrances of any kind whatsoever on any part of its land or buildings or/ other structures and/ or plant and machinery or any other fixed assets owned by them.

AND IT IS HEREBY AGREED that the said principal amount lend by the Governor as aforesaid shall be used by the said Company/ Corporation, etc., only for the purpose or purposes for which the aforesaid amount was sanctioned and for no other purpose whatsoever.

IT WITNESS WHERE OF these presents have been executed by the said Company/ Corporation the day and year first above written.

Signed for and on behalf of ……

Company/ Corporation, etc., by Shri ……

(Name and Designation) in the presence of.

Seal of the
Company/ Corporation.

1…….

2…….

(F. D. O. M. No. 8796- Codes-28/68-F., dated the 20th March, 1968)

FORM O. G. F. R. 35

(See Rule 187-A and 187-B)

Register of Policy holders

No.	Policy No.	Name of Policy Holder	Designation	Monthly premium rate	Amount actually recovered												
					April	May	June	July	August	September	October	November	December	January	February	March	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(F. D. O. M. No. Codes-124/70-45463-F., dated the 19th October, 1970)

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

***

No. 18194 / F Date 18.06.2025

FIN-COD-MISC-0007-2019

OFFICE MEMORANDUM

Sub: Ready Reckoner on recent amendment to Odisha General Financial Rules, 2023

Finance Department has recently amended Odisha General Financial Rules, 2023 vide FD Office Memorandum No. 16832/F, dated 04.06.2025. For ease of reference, the amendments made are furnished below as a Ready Reckoner.

Sl. No	Rule	Earlier provision	Amended Provision
		Substantive Amendments	
1	170 (ii)	**Prior concurrence of Finance Department** is required in case tendered value of a works contract exceeds the estimated cost by 10% or more in respect of works costing **Rs 5.00 Crore or more.**	**Approval of next higher authority** is required in case tendered value of a works contract exceeds the estimated cost by 10% or more in respect of works costing **Rs 50.00 Crore or more.** Concurrence of Finance Department is not required in such cases.
2	202 (xv)	New Provision	Categorisation of procurement has been made into procurement of Goods, Services (Consultancy and Non-consultancy / Outsourcing of services) and Works to facilitate Procuring Authority to select the format of Model Bidding Document, conditions of procurement, etc. Further, procurement of IT Projects is to be treated as procurement of consultancy services.

3	204 (xviii)	Awarding extra/additional quantity beyond the original ordered quantity	In exceptional circumstances, the procuring authority may award extra/additional quantity in excess up to ten per cent of the original ordered quantity. For awarding extra/additional quantity between ten percent and fifty percent of the original ordered quantity, procuring authority shall justify the same and obtain approval of next higher authority. **Procuring extra/additional quantity beyond 50% of the original tendered quantity is not permissible.** This is applicable for goods, consultancy services and non-consultancy services.
		Award of contract in case of 'Bunch Bid'	In case of contract for multiple items i.e., "Bunch Bid", criteria for selection of L1 bid (i.e., whether procurement order will be placed with one bidder on the basis of aggregated cost of all items taken together as a whole or procurement order will be placed with more than one bidders to supply different items on the basis of cost of individual items) shall be clearly spelt out in the RFP.
4	204 (xix)	If a special situation arises, where the lowest evaluated responsive bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered on the next higher responsive bidder (s) at the rate offered by the lowest evaluated responsive bidder, after obtaining specific approval from the competent authority on the	In case, the procuring authority is satisfied that one bidder cannot supply the full quantity due to time constraints, capacity constraints, etc., then the procurement contract may be placed with **multiple bidders (not more than 5) at L1 rate with approval of next higher authority.** Provision of such parallel contract shall be clearly spelt out in the RFP, mentioning the number of bidders to whom order will be placed along with percentage of order to be placed to each such bidder. **This provision shall be invoked in rare**

		specific recommendation of the respective purchase committee.	**cases with prior concurrence of Finance Department.**
5	204 (xxii)	New Provision	"Single Bid" has been defined as:- i. When only one eligible / technically qualified bid is received; ii. When multiple bids are received but only one bid is found to be eligible/technically qualified.
6	213 (i)	Performance security should be for an amount of **five to ten per cent** of the value of the contract.	Performance security should be for an amount of **three to five per cent** of the value of the contract. Note: The value of contract implies the amount of contract awarded to the successful bidder. In case of award of contract to more than one bidder, the **Performance Security to be paid by each shall be calculated on the proportionate value of the contract awarded to each such bidder.**
7	223 (vii)	Whenever there is an urgency / emergent need for procurement of goods at a short notice, in such cases, full justification for relaxation of the prescribed minimum time shall be recorded in the file and approval of the next higher authority and in case of the Administrative Department, **concurrence of Finance Department shall be obtained.**	Whenever there is an urgency / emergent need for procurement of goods at a short notice, full justification for relaxation of the prescribed minimum time shall be recorded in the file and approval of the next higher authority shall be obtained. When the procurement is at the level of Administrative Department, Administrative Department shall be competent to take a decision. However, **minimum time cannot be reduced to less than 7 clear days.**
8	241	Short listing of Consultants: On the basis of responses received from the interested parties as per Rule-240, consultants meeting the requirements shall be short listed for further consideration. The number of	Shortlisting of Consultants: On the basis of responses received from interested parties as per Rule-240, consultants meeting the requirements shall be shortlisted for further consideration.

		short-listed Consultants shall not be less than three.	
9	256 (v)	New Provision	Contract period for outsourcing of non-consulting services shall not be open-ended. The tenure of the contract shall have a fixed duration and clearly mentioned in the RfP document, agreement, work order, etc. In case of non-satisfactory performance or violation of terms and conditions of the contract, the contract can be terminated at any time by giving 2 months' notice. **Subject to satisfactory performance, and in case of need, the contract can be renewed for not more than 50% of the original contract period, with approval of next higher authority.** When the contract is being executed at the level of Administrative Department, Administrative Department shall be competent to take a decision. Fresh tender shall be invited well ahead of the completion of the contract period.
10	261A	New Provision	(i) Procurement of Non-Consulting Services, up to Rs 25,00,000/-, on each case may be made on the recommendation of a duly constituted Local Purchase Committee consisting of 3 members. (ii) The committee shall identify the appropriate supplier for supply of the required service. There will be no need to invite quotations or tenders for such supply. **Note: There was no provision for procurement of non-consulting services through LPC. To simplify procurement, this provision has been added.**

11	264 (iv)	New Provision	Note 1: In case of multiple bidders quoting the lowest service charge, L1 shall be selected through a transparent system of lottery. Note 2: While calculating the service charge, statutory dues including (but not limited to) EPF, ESI, GST, etc. shall not be included in the price.
Enhancement in Financial Limit			
12	220	Maximum Limit of Direct Purchase for goods: **Rs. 25,000/-**	Maximum Limit of Direct Purchase for goods: **Rs. 50,000/-**
13	221	Limit for Purchase through Local Purchase Committee for goods: **Rs. 25,000/- to Rs. 1,50,000/-**	Limit for Purchase through Local Purchase Committee for goods: **Rs. 50,000/- to Rs. 3,00,000/-**
14	223	Limit for Purchase through Advertised Tender Enquiry for goods: **Rs. 10,00,000/- and above**	Limit for Purchase through Advertised Tender Enquiry for goods: **Rs. 25,00,000/- and above**
15	224	Limit for Purchase through Limited Tender Enquiry for goods: **Up to Rs. 10,00,000/-**	Limit for Purchase through Limited Tender Enquiry for goods: **Up to Rs. 25,00,000/-**
16	240(i)	Limit for Procurement of Consulting Services through Limited Tender Enquiry: **Up to Rs 25,00,000/-**	Limit for Procurement of Consulting Services through Limited Tender Enquiry: **Up to Rs 50,00,000/-**
17	240 (ii)	Limit for Procurement of Consulting Services through Advertised Tender Enquiry: **Above Rs 25,00,000/-**	Limit for Procurement of Consulting Services through Advertised Tender Enquiry: **Above Rs 50,00,000/-**

18	262 (i)	Limit for Procurement of Non-Consulting Services through Limited Tender Enquiry: **Up to Rs 10,00,000/-**	Limit for Procurement of Non-Consulting Services through Limited Tender Enquiry: **Above Rs 25,00,000/- and up to Rs 50,00,000/-.**
19	262(ii)	Limit for Procurement of Non-Consulting Services through Advertised Tender Enquiry: **Above Rs 10,00,000/-**	Limit for Procurement of Non-Consulting Services through Advertised Tender Enquiry: **Above Rs 50,00,000/-**
		Simplification of Existing provisions including Clarifications	
20	199	Applicability of rules in procurement of goods and services	In cases where the procurement to be made is a combination of procuring goods, and services, the procurement should be categorised based on the major component of such procurement.
21	202 (xii) & (xiii)	The procuring authority should procure goods or services either through open tender or any authorized electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. by adhering to the above fundamental principles. The procuring authority shall decide the mode of procurement i.e open tender or e-procurement platform viz. e-procurement portal of the State, GeM platform, MSTC platform etc. as follows: (a) If the goods or services are to be procured from e-platform, Reverse Auction (RA) and Analytics tools available on such platform shall be mandatorily used to ensure reasonableness of price.	The procuring authority should procure goods or services either through open tender or through any authorized electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. by adhering to the fundamental principles of Public Procurement. **Provided that** procurement through Government e-Market Place (GeM) or through any electronic platform shall be guided by specific guidelines issued by Finance Department from time to time.

		(b) In case the procuring authority decides to procure the goods or services through open tender, simultaneous bidding on e-platform may be made to ascertain the reasonableness of price. (c) However, simultaneous bidding on e-platform may not be resorted to in case the procurement is urgent in nature or if the procuring authority is of the view that simultaneous bidding will not add value to the price discovery process. In such cases approval of next higher authority is mandatory.	
22	204 (xv)	Evaluation of bids	Evaluation of bids shall be made by excluding applicable taxes.
23	214	Bidders participating in the tender must be registered under GST (OGST) Act, having a valid GSTIN.	Bidders participating in the tender must be registered under GST Act, having a valid GSTIN.
24	216	E-Publishing: It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. They may also publish the same in their Departmental or other website of the State Government.	E-Publishing: It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. Alternatively, they may publish the same in their Departmental or other website of the State Government. **Note: Now it is not mandatory to publish tender enquiries, corrigenda, etc. on e-procurement portal of the State.**

25	219	The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal.	The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal. Procuring authority may also use the updated list of registered suppliers available on official websites of any other procuring entity of State Government. It shall be ensured that such lists do not contain any supplier (s) who are debarred from bidding by any Department of the State."

This Ready Reckoner is only for the purpose of easy understanding of the recent amendments made. In case of any discrepancy between the contents of the actual amendment made vide FD Office Memorandum No. 16832/F, dated 04.06.2025 and this Ready Reckoner, provisions of the said OM shall prevail over the content of this Ready Reckoner.

(Saswata Mishra) 18-06-2025

Principal Secretary to Government

Memo No. 18195 /F Date 18.06.2025

Copy forwarded to OSD to DC-cum-ACS to Government / P.S. to Additional Chief Secretary to Government/ P.S. to Principal Secretary to Government/ P.S. to Commissioner-cum-Secretary to Government/ P.S. to Secretary to Government (All Departments) for kind information of DC-cum-ACS to Government / Additional Chief Secretary to Government/Principal Secretary to Government/ Commissioner-cum-Secretary to Government/ Secretary to Government (All Departments).

18/06/2025

Under Secretary to Government

Memo No. 18196 /F Date 18.06.2025

Copy forwarded to All Heads of Departments / All Revenue Divisional Commissioners/ All Collectors /All SPs/ All Financial Advisors / All Assistant Financial Advisors /All Treasury Officers/All Special Treasury Officers /All Sub-Treasury Officers/Accountant General (G & SSA) Odisha, Bhubaneswar / Accountant General (E&RSA), Odisha, Bhubaneswar/ Accountant General (A & E), Odisha, Bhubaneswar for information and necessary action.

18/06/2025

Under Secretary to Government

Memo No. 18197 /F Date 18.06.2025

Copy forwarded to all Officers/ all Branches of Finance Department for information and necessary action.

18/06/2025

Under Secretary to Government

Memo No. 18198 /F Date 18.06.2025

Copy forwarded to Commissionerate of CT & GST, Odisha / Directorate of Treasuries & Inspection, Odisha / Odisha Sales Tax Tribunal/ Directorate of Local Fund Audit, Odisha/ Controller of Accounts, Odisha/ Madhusudan Das Regional Academy of Financial Management, Odisha for information and necessary action.

18/06/2025

Under Secretary to Government

Memo No. 18199 /F Date 18.06.2025

Copy forwarded to Shri Tapan Kumar Pattanaik, Sub-Nodal Officer (E-Gazette), FID, Finance Department for kind information and necessary action.

It is requested to upload this letter in the official website of Finance Department.

18/06/2025

Under Secretary to Government

Odisha Gazette Notification

Delegation of Financial Power Rules

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

NOTIFICATION

No. 22393/F, Dated 8.6.2012

FIN-COD-RULE-0002-2012

The powers of Heads of Departments, Member, Board of Revenue, Administrative Departments etc. in according Administrative Approval to various projects were enhanced vide Finance Department Notification No.18256/F dt. 28.04.06. During the course of execution, the need has been felt for further enhancement of such powers to the respective authorities. Besides, for speedy execution of work and implementation of schemes and programmes, there is also need to delegate enhanced financial powers to different authorities to execute contracts for purchases and works and for sanction of contingent expenditure as well as engagement of consultants and outsourcing of services.

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

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

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

(a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.

(b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.

(c) No contingent expenditure involving and departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be under-taken in connection therewith except with prior concurrence of the Finance Department.

(d) Subject to the conditions mentioned above, the general powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows:-

Authority	Existing Extent of Powers		Notification No. & Date	Revised Delegation	
	Recurring	Non-Recurring		Recurring	Non-Recurring
Administrative	Full Powers	Full Powers	Codes-27-2011/4939/F	Full Powers	Full Powers

Departments			dated13.02.2012		
Member Board of Revenue /PCCF/ D.G. & I.G. of Police	1,00,000/-per annum in each case	5,00,000/-in each case	Codes-14-2006/18256/F dated28.04.2006	20,00,000/- in each case	1,00,00,000/- in each case'
Heads of Department	10,00,000/- per annum in each case	50,00,000/- per annum in each case	Codes-27-2011/4939/F dated13.02.2012	10,00,000/- in each case	50,00,000/-in each case

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

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

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

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

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

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

(F.D. Notification No.Codes-14/2006-18256-F, dt.28.04.2006)

(F.D. Notification No.Codes-27/2011-4939-F, dt.13.02.2012)

(e) In respect of items mentioned in Annexure-'C' the restrictions / clarifications monetary limits specified therein shall also be applicable.(Notification No.Codes-72/84-11476-F., dated 23.03.1984)

(f) The Secretary of the Administrative Department or the Head of a Department may by order in writing authorize a Gazetted Officer serving under him to exercise, as may be specified in that order all or any of the powers conferred on him. The Secretary of the Department or the Head of a Department shall, however, continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted Officers so authorized.

(g) Notwithstanding anything contained in this rule, the Inspector-General of Police shall, subject to the orders of the Government regarding scale of supply, monetary limits, etc., have full powers of sanction in respect of the provision made in the Budget for clothing and kits of the Police personnel.(Notification No. Codes-10/80-29482-F., dt.04.08.1981)

h) Notwithstanding anything contained in this rule, the delegated powers mentioned above shall be exercised as per detailed guidelines prescribed in OM NO.Codes-27/2011-4939/F dated 13.02.2012.

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

Rule-12. Contracts for purchases and Works –

(i) Subject to sub-rules (2), (3) and (4) and the provisions of the Orissa General Financial Rules governing purchase of stores and execution of contracts, the powers of Administrative Departments and Heads of

Departments to execute contracts and sanction expenditure on purchases shall be as follows :

Administrative Departments ... Full powers

Heads of Departments ... ' 500.00 lakhs

(OM No.Codes-27-2011/4939/F dated13.02.2012)

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

(a) The Committee for the Office of a Head of Department shall consist of a senior officer and the Accounts Officer, if any, of that office and a representative each of the Directorate of Export, Promotion and Marketing and the Administrative Department concerned. The Committee shall scrutinize cases involving expenditure upto ' 500.00 lakhs. The proceeding of the Committee, signed by Members, shall be submitted to the Head of the Department who may sanction expenditure upto ' 500.00 lakhs.

(b) The Committee in the Administrative Department shall consist of the Secretary of the Administrative Department, a representative each of the Finance Department, Law Department and the Directorate of Export, Promotion and Marketing and the concerned Head of Department. The Financial Advisor of the Department will act as the Member Secretary. The Committee shall consider cases involving expenditure exceeding ' 500.00 lakhs. The

Recommendations of the Committee shall be placed before the Government in the Administrative Department for decision.

iii) Powers to sanction expenditure and approve engagement of consultants : Administrative Departments and Heads of Departments are hereby authorized to approve engagement of consultants and sanction expenditure on engagement of consultants in each case subject to the Financial limit indicated below :

Administrative Departments ' 200.00 lakh

Heads of Department ' 50.00 lakh

The detailed guidelines of engagement of consultants is laid down in Finance Deptt. O.M. No. Codes-27/11 -42280/F, dtd. 26.09.2011.

iv) Power to sanction expenditure on out-sourcing of services:

Administrative Departments and Heads of Departments are hereby authorized to approve out-sourcing of services and sanction expenditure on out-sourcing of services in each case subject to the financial limits indicated below:

Administrative Departments: Full Powers

Heads of Department : 10.00 lakh

The detailed guidelines for outsourcing of services is laid down in Finance Deptt. O.M. No. Codes 27/11-42284/F, dtd. 26.09.2011

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

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

Rule 13.Administrative Approval –

(1)	Powers of Head of Departments other than the Member, Boardof Revenue, R.D.C. PCCF, D.G.and I.G. of Police other thanthose under Works, WaterResources, Energy, R.D. andHousing & U.D. Departments ineach case	Existing Limit	F.D. Notification	Revised limit with effect from the date of issue of this notification
	1	2	3	4
(i)	Residential Buildings	' 1,50,00,000/-	18256/F,	dt.28.04.2006
(ii)	Non-Residential Buildings	' 2,00,00,000/-	18256/F,	dt.28.04.2006
(iii)	Circuit House, I.B., Rest Shed and Office-cum-Residential Buildings	' 75,00,000/-	18256/F,	dt.28.04.2006
(iv)	Sanitary & Water Supply Installation			
	(a) Non-Residential	' 20,00,000/-	18256/F,	dt.28.04.2006
	(b) Residential	' 7,50,000/-	18256/F,	dt.28.04.2006
(v)	Electrical Installation			
	(a) Non-Residential	' 20,00,000/-	18256/F,	dt.28.04.2006
	(b) Residential	' 7,50,000/-	18256/F,	dt.28.04.2006
(vi)	Rural Water Supply	' 12,00,000/-	18256/F,	dt.28.04.2006
(vii)	Communication including Culverts	' 60,00,000/-	18256/F,	dt.28.04.2006
(viii)	Other Items	' 9,00,000/-	18256/F,	dt.28.04.2006

(2)	Powers of Member, Board of Revenue, R.D.C PCCF, D.G.and I.G. of Police and Collector in each case	Existing limit	F.D.Notification No. & Date	Revised limit with effect from the date of issue of this notification
(i)	Residential Buildings			
	Member, Board of Revenue/PCCF/D.G.&I.G. of Police	' 2,25,00,000/-	18256/F,	dt.28.04.2006
	RDC	' 1,90,00,000/-	18256/F,	dt.28.04.2006
	Collector	' 95,00,000/-	18256/F,	dt.28.04.2006
(ii)	Non-Residential Buildings			
	Member, Board of Revenue/PCCF/D.G.&I.G. of Police	' 3,80,00,000/-	18256/F,	dt.28.04.2006
	RDC	' 2,66,30,000/-	18256/F,	dt.28.04.2006
	Collector	' 1,33,00,000/-	18256/F,	dt.28.04.2006

(iii)	Circuit House, I.B., Rest Shed and Office-cum-Residential Buildings			
	Member, Board of Revenue/PCCF/D.G. &I.G. of Police	' 2,25,00,000/-	18256/F,	dt.28.04.2006
	RDC	' 1,12,50,000/-	18256/F,	dt.28.04.2006
	Collector	' 56,30,000/-	18256/F,	dt.28.04.2006
(iv)	Water Supply and Sanitary Installation			
	(a) Non-Residential			
	Member, Board of Revenue/PCCF/D.G. &I.G. of Police	' 22,50,000/-	18256/F,	dt.28.04.2006
	RDC	' 15,,00,000/-	18256/F,	dt.28.04.2006
	Collector	' 7,50,000/-	18256/F,	dt.28.04.2006
	(b) Residential			
	Member, Board of Revenue/PCCF/D.G. &I.G. of Police	' 15,00,000/-	18256/F,	dt.28.04.2006
	RDC	' 11,30,000/-	18256/F,	dt.28.04.2006
	Collector	' 5,60,000/-	18256/F,	dt.28.04.2006
(v)	Electrical Installation			
	(a) Non-residential			
	Member, Board of Revenue/PCCF/D.G. &I.G. of Police	' 22,50,000/-	18256/F,	dt.28.04.2006
	R.D.C.	' 15,00,000/-	18256/F,	dt.28.04.2006
	Collector	' 7,50,000/-	18256/F,	dt.28.04.2006
	(b) Residential			
	Member, Board of Revenue/PCCF/D.G. &I.G. of Police	' 15,00,000/-	18256/F,	dt.28.04.2006
	R.D.C.	' 11,30,000/-	18256/F,	dt.28.04.2006
	Collector	' 5,60,000/-	18256/F,	dt.28.04.2006
(vi)	Rural Water Supply			
	Member, Board of Revenue	' 37,50,000/-	18256/F,	dt.28.04.2006
	R.D.C.	' 18,80,000/-	18256/F,	dt.28.04.2006
	Collector	' 9,40,000/-	18256/F,	dt.28.04.2006
(vii)	Communications			
	Member, Board of Revenue/PCCF/D.G. & I.G. of Police	' 90,00,000/-	18256/F,	dt.28.04.2006
	R.D.C.	' 76,00,000/-	18256/F,	dt.28.04.2006
	Collector	' 38,00,000/-	18256/F,	dt.28.04.2006

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

(4)	Powers of Revenue, Works, Water Resources, Energy, R.D. Housing & Urban Development and ST & SC Development Departments	Existing limit	F.D.Notification No. & Date	Revised limit with effect from the date of issue of this notification
	1	2	3	4
(i)	Residential Buildings	' 3,50,00,000/-	18256/F,	dt.28.04.2006
(ii)	Non-residential Buildings	' 7,60,00,000/-	18256/F,	dt.28.04.2006
(iii)	Communication, Irrigation, Public Health & Electricity	' 7,60,00,000/-	18256/F,	dt.28.04.2006
(iv)	Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	' 6,08,00,000/-	18256/F,	dt.28.04.2006
(v)	Sanitary & Water Supply Installation			
	(a) Residential	' 50,00,000/-	18256/F,	dt.28.04.2006
	(B) Non-Residential	' 1,00,00,000/-	18256/F,	dt.28.04.2006
(vi)	Electrical Installation			
	(a) Residential	' 50,00,000/-	18256/F,	dt.28.04.2006
	(B) Non-Residential	' 1,00,00,000/-	18256/F,	dt.28.04.2006
(vii)	Circuit House, I.B., Rest Shed and Office-cum-Residential Buildings	' 5,70,00,000/-	18256/F,	dt.28.04.2006
(viii)	Other Items	' 40,00,000/-	18256/F,	dt.28.04.2006

(5) Powers of different authorities in respect of projects financed under LTAP for KBK, AIBP, RIDF, EAP, Finance Commission, Modernisation and security related expenditure.

Name of the Schemes	Existing Limit	F.D. Notification No. & Date	Revised limit w.e.f. the date of issue	Authority to whom power is delegated
1	2	3	4	5
LTAP for KBK, Schemes financed under AIBP, RIDF, EAPs and Finance Commission	' 50.00 Crore	18256/F Dt 28.04.2006	' 50.00 Crore	Administrative
LTAP Projects of KBK Dists	' 50.00 Crore	18256/F Dt 28.04.2006	' 50.00 Crore	Chief Administrator
RLTAP Projects of KBK	' 10.00 Crore	18256/F	' 10.00 Crore	Dy. Chief

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

(4)	Powers of Revenue, Works, Water Resources, Energy, R.D. Housing & Urban Development and ST & SC Development Departments	Existing limit	F.D.Notification No. & Date	Revised limit with effect from the date of issue of this notification
	1	2	3	4
(i)	Residential Buildings	' 3,50,00,000/-	18256/F,	dt.28.04.2006
(ii)	Non-residential Buildings	' 7,60,00,000/-	18256/F,	dt.28.04.2006
(iii)	Communication, Irrigation, Public Health & Electricity	' 7,60,00,000/-	18256/F,	dt.28.04.2006
(iv)	Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	' 6,08,00,000/-	18256/F,	dt.28.04.2006
(v)	Sanitary & Water Supply Installation			
	(a) Residential	' 50,00,000/-	18256/F,	dt.28.04.2006
	(B) Non-Residential	' 1,00,00,000/-	18256/F,	dt.28.04.2006
(vi)	Electrical Installation			
	(a) Residential	' 50,00,000/-	18256/F,	dt.28.04.2006
	(B) Non-Residential	' 1,00,00,000/-	18256/F,	dt.28.04.2006
(vii)	Circuit House, I.B., Rest Shed and Office-cum-Residential Buildings	' 5,70,00,000/-	18256/F,	dt.28.04.2006
(viii)	Other Items	' 40,00,000/-	18256/F,	dt.28.04.2006

(5) Powers of different authorities in respect of projects financed under LTAP for KBK, AIBP, RIDF, EAP, Finance Commission, Modernisation and security related expenditure.

Name of the Schemes	Existing Limit	F.D. Notification No. & Date	Revised limit w.e.f. the date of issue	Authority to whom power is delegated
1	2	3	4	5
LTAP for KBK, Schemes financed under AIBP, RIDF, EAPs and Finance Commission	' 50.00 Crore	18256/F Dt 28.04.2006	' 50.00 Crore	Administrative
LTAP Projects of KBK Dists	' 50.00 Crore	18256/F Dt 28.04.2006	' 50.00 Crore	Chief Administrator
RLTAP Projects of KBK	' 10.00 Crore	18256/F	' 10.00 Crore	Dy. Chief

		Dt 28.04.2006		Administrator, KBK (R.D.C)
RLTAP Projects of KBK	' 200.00 lakhs	18256/F Dt 28.04.2006	' 200.00 lakhs	Collectors of the KBK districts
Residential and Non-residential Buildings under modernisation of Police Force (also including modernisation of Prison Administration and Security Related expenditure)	' 50.00 Crore	18256/F Dt 28.04.2006	' 50.00 Crore	Home Department

(6)Powers of different authorities for projects financed under BRGF /RSVY

Name of the Schemes	Existing Limit	F.D. Notification No. & Date	Revised limit w.e.f. the date of issue	Authority to whom power is delegated
1	2	3	4	5
BRGF/RSVY	' 50.00 Crore	18256/F Dt 28.04.2006	' 50.00 Crore	Development Commissioner
BRGF/RSVY	' 10.00 Crore	18256/F Dt 28.04.2006	' 10.00 Crore	R.D.C.
BRGF/RSVY	' 2.00 crore	18256/F Dt 28.04.2006	' 2.00 Crore	Collectors of concerned districts

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

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

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

Note-4 In respect of residential Buildings, Circuit Houses, Inspection Bungalows and Sanitary Water-Supply and Electrical Installations, where type plans and monetary limits have been prescribed with concurrence of the Finance Department, further concurrence of the Finance Department will not be necessary for according administrative approval irrespective of monetary limits.
It shall be the responsibility of the Works Department to revise type plans consequent to revision in design or Schedule of Rates from time to time and inform the Departments of Government and Sub-ordinate Offices of the changes in the type plans and monetary limits.

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

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

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

(i) The authority shall be personally held responsible for correctness of the estimates and observance of the prescribed procedures and would be accountable under the "Orissa Fiscal Responsibility and Budget Management Act".

(ii) In case of Heads of Departments, the power shall be exercised by the Head of the Department with concurrence of the Accounts Officer/ Financial Advisor-cum-Chief Accounts Officer. In case of Administrative Departments, the power shall be exercised by the concerned Secretaries of the Departments with concurrence of F.A. or A.F.A. in the absence of F.A. in the Department.

(iii) The Administrative Approval can be accorded by the Competent Authority only when there is budget provision of minimum 15% of the project cost. Tenders for these works can only be processed when there is budget provision of minimum 15% of the project cost.

(iv) Administrative approval order shall be issued on obtaining clearances from various agencies, finalisation of funding arrangement, detailed drawing, design and estimates framed on the basis of latest Schedule of Rates as mentioned in para-6 of the Finance Department circular No.45492(50)/F dt.26.9.2005 so as to avoid cost and time overrun. The process of tendering, contract management, project implementation and monitoring should also be improved on the lines of principles enunciated in para-5, 7, 8 and 9 of the said circular viz. imposition of penalty and blacklisting of contractors who abandon a work without completion, careful implementation of the projects specifying milestone, regular project monitoring at the level of Departmental Secretaries on monthly basis etc.

(v) While making budget provision for the new projects, it must be ensured that adequate provision has been made for the ongoing projects to ensure completion of the projects in time and funds required for completion of projects identified under Zero Based investment review are fully provided within the available ceiling communicated by Finance / P & C Department.

(vi) While processing the tenders and execution of work, amendments

made regarding floating of tender, performance incentive, security deposit etc. as amended to Rule-9 (c) of Appendix – IX of OPWD Code Vol. II, amendment to Para3.5.5 of OPWD Code Vol. I, amendment to Para-6.3.2 of OPWD Code Vol. I, amendment to Annexure of Appendix-IX of OPWD Code Vol. II, amendment to Para 6.3.15 of OPWD Code Vol. I etc. as notified in Works Department letter No. Codes-1/2004 – 1220/W dt.19.1.2004 and Codes-11/05-10639/W dt.27.5.2005 and No.FA-R-2/2005 (Pt.)-22348/W dt.19.11.2005 and No.FA-R-2/05(Pt.)-24716/W

dt.24.12.2005 and No.Codes-6/2006-3776/W dt.1.3.2006 and No. Codes-6/2006-3784/W dt.1.3.2006 shall be mutatis mutandis followed.

(vii) While preparing the estimate for works, the current Schedule of Rate shall be taken into account. The estimate shall have to be countersigned by the authority competent to accord technical sanction as per Para-6.3.2 of the OPWD Code Vol. I. The provision for survey, investigation and quality control taken

together shall be limited to 1% of the work proper. The provision of contingency shall be taken normally at 1% of the work provision (Notification No.701/F dt.6.1.2004).

(viii) Litigation free land is available for execution of the project and has been acquired (Notification No.701/F dt.6.1.2004).

(ix) Selection of Executing Agency has been finalized (Notification No.701/F dt.6.1.2004).

(x) Plan and estimate for the project has been prepared by the Executing Authority and approved by the Technical Authority and adequate fund is available for completion of project in scheduled time period (Notification No.701/F dt.6.1.2004).

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

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

(a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.

(b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.

(c) No contingent expenditure involving and departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be under-taken in connection therewith except with prior concurrence of the Finance Department.

(d) Subject to the conditions mentioned above, the general power of the subordinate authorities to sanction contingent expenditure will be as follows:

Authority	Existing Extent of Powers		Notification No. & Date	Revised Delegation	
	Recurring	Non-Recurring		Recurring	Non-Recurring
(i) Collectors	'5,00,000/-per annum in each case	' 25,00,000/- in each case	18256/F dt. 28.4.06	' 5,00,000/-per annum in each case	' 25,00,000/- per annum in each case
(ii) Heads of subordinate offices in the rank of Sr. Class-I and above (Group-"A" Officers)	' 37,500/-per annum in each case	' 1,50,000/-in each case	18256/F dt. 28.4.06	' 1,00,000/-per annum in each case	' 2,00,000/-per annum in each case
(iii) Heads of Sub-ordinate officers in the rank of Jr.Class-I(Group-"A"Officers	25,000/-per annum in each case	' 1,00,000/-in each case	18256/F dt.28.4.06	' 75,000/- per annum in each case	' 1,50,000/-per annum in each case
(iv) Heads of Sub-ordinate officers in the	' 15,000/- per annum in each case.	' 60,000/- in each case	18256/F dt.28.4.06	' 30,000/- per annum in each case	' 1,00,000/-per annum in each case

rank of
Class-II (Group-"B"
Officers)

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

(Notification No. Codes-10/80 -4153-F., dated the 19th August 1980) (Notification No. Codes-10/80 -29482-F., dated the 4th August 1981)

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

(F.D. Notification No. Codes-16/89 -9820-F., dated the 17th March 1989)

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

(F.D. Notification No.Codes-13/99-29267-F., dated the 30th June 1999)

(F.D. Notification No.Codes-14/2006-18256-F, dt.28.04.2006)

(F.D. Notification No.Codes-27/2011-4939-F, dt.13.02.2012)

7. Amendment of Annexure "C" of Rule-10 & Annexure "D" of Rule-20 :

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

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

ANNEXURE C

SANCTION OF CONTINGENT EXPENDITURE

(See Rule 10)

Sl. No.	Items of expenditure	Restriction/clarification /monetary limit subject to which expenditure can be incurred
(1)	(2)	(3)
1.	Purchase and repair of bi-cycle	(1)Purchase of new cycle and annual expenditure on repairs shall be regulated by the monetary limits fixed by the Government. (2),Except for special reasons to be recorded in writing no cycle shall be condemned before expiry of the prescribed period of life.
2.	Conveyance hire charges	Subject to a maximum of '125 per month conveyance hire charges by the cheapest means of conveyance may be reimbursed to non-gazetted Government servants for journeys, not below two kilometres from their office or place of work, for which no travelling allowance is admissible under the rules. No reimbursement should however be made when such journeys are performed in the ordinary

		course of duty or compensatory leave or special remuneration is sanctioned for the purpose.
3.	Fixtures and furniture and other articles of dead stock including survey appliances and instruments.	(1),Heads of Department may sanction expenditure up to '50,000 per annum subject to budaet provision and the scale prescribed by the Government and rates approved by the Government and rates approved by the Directorate of Export, Promotion and Marketing. (2),Fancy and costly furniture should not be purchased. Purchase of steel furniture should be restricted to ordinary chairs, tables and almirahs.
4.	Freight, demurrage, wharfage charges	1),Office furniture may be hired only when it is not supplied by the Public Works Department. Electrical equipment, bells heaters, coolers, clocks, etc, should not however be hired.(2),Heads of Departments may sanction expenditure on hiring office furniture up to ' 5,000 per office per annum.
6.	Land	Subject to any general or special order issued by the Government, purchase of land for use by any Dep
7.	Law Charges	(1) Expenditure on law suits to which Government is a party, fee of Law Officers, Advocates, Pleaders, etc. and reimbursement of legal expenses incurred by a Government servant accused of an offence or sued for damages on the ground of some act done by him in his official capacity may be sanctioned by Administrative Departments and Heads of Departments with the concurrence of the Legal Remembrance and in accordance with the Government instructions and rules in force. (2),Subject to budget provision and norms prescribed by Finance Department, Administrative Department shall have full power to sanction payment in advance and the powers of Heads of Department and Collectors shall be as follows :-Heads of Department ' 20,000 in each caseCollectors – ' 10,000 in each case (3),Payments in satisfaction of decretal dues or awards are treated as "charged expenditure" and should be regulated in accordance with the provision made in the Budget. (4),Subject to budget provision and norms prescribed by Finance Department powers of Administrative Department and Heads of Departments to sanction of expenditure on decretal dues shall be as follows :-Administrative Department – Full PowersHeads of Department – ' 1,00,000 in each case
8.	Motor vehicles including motor	

	cycles motor boats and launches.	
	(i) Purchase	(1) Where specific provision has been made in the Budget with Finance Department's concurrence at the pre-budget stage, Administrative Departments may sanction expenditure themselves. These powers shall not however, be exercised by re-appropriation of funds from other heads.
	(ii) Maintenance, upkeep and repairs	(2) Expenditure may be sanctioned subject to the scales and monetary limit prescribed under the Rules Regulating control and use of Government vehicles.
9.	Municipal rates and taxes	Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter 4 of the Odisha Public Works Department Code and Government instructions issued form time to time.
10.	Petty Works and repairs	
	(i)Execution of petty works and repairs including special repairs to Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.	(1) Subject to the provisions of Department Rules, if any expenditure on petty works and repairs, not exceeding ' 25,000 in each case, may be classified as contingent expenditure and sanctioned by the Administrative Department/ Heads of Department concerned. Constructions and repairs exceeding ' 25,000 should be treated as works expenditure and handled by the Works Department.
	(ii)Repairs and alteration to hired and requisitioned buildings.	(2)Subject to the terms of lease/requisition, expenditure on repairs/alteration in hired/requisitioned buildings not exceeding ' 20,000 in each case may be sanctioned by Administrative Departments and Heads of Departments concerned. Arrangements should be made in such cases to remove the installation/materials added to the buildings after their release.
11.	Post and Telegraph charges-	
	(i) Postage & courier charges	(1) Postal charges should not be drawn in contingent bills for non-service stamps unless required for foreign mail. However postal charges paid to courier services can be paid from contingencies. (2) Service postage stamps should not be used for private correspondence of Government servants e.g., applications/ representations for pay, leave,

	transfer, Provident Fund advance, Income-tax payment, etc. (3) Where the cost of an establishment is chargeable to more than one head of account, charges for service stamps should be divided proportionately.
(ii)Money-orderCommission	(4) Charges for remittance of money by postal money order for payment of Government dues should ordinarily be borne by the payee. The cost of remittance may, however, be borne by the Government in the following cases : (i),Remittance of revenue collected at outlaying stations to Treasuries. (ii),Pay, allowances and contingent charges of subordinate Government Servants posted in outlaying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code. (iii),Scholarships/ Stipends of students with prior approval of the sanctioning authority. (iv),Remittance of batta to court witnesses for attending Criminal and session courts. (v),Any other case with specific approval of the Government. (F.D. Notification No Codes 13/94 (pt) 45630/F., dated the 11th Nov, 1999)
(iii) Telegram Charges	Where service stamps are not accepted for telegrams, payment may be made under the Credit Account System on receipt of bills from the Posts and Telegraphs Office, if, however, Credit Account system cannot be availed of, expenditure may be incurred out of the Permanent Advance, Foreign, State telegrams and inland telegrams bearing priority indications may be issued by the authority specified in the rules framed by the Director-General of Posts and Telegraphs.
12. Printing	Forms prescribed for use in Courts and Government offices are printed at the Government Press. Printing of forms in any other press without previous sanction of Government is prohibited. Proposals with cost estimates for local printing of forms in other presses may, where necessary, be submitted to Government for approval in consultation with the Director of Printing, Stationary and Publication. Where local printing is undertaken, formal contracts should be entered into with the presses.
13. Binding charges	Subject to Budget provision and norms prescribed by Finance Department, Administrative Departments and Heads of Departments may have full powers to sanction binding charges

	for registers, books, periodicals, reports, etc; through local press or binders as the case may be.
14. Publication	
i) Official Publication of the Government of Odisha	Official publications of the State Government like the Gazette, Civil List, Codes, Manuals, Annuals Reports, etc; should be obtained from the Government Press free of cost. Distribution of the Publication should be controlled by the Administrative Departments/ Heads of Departments concerned with the publications.
ii) Non-official Publications and the Publications of the Government of India and other State Governments.	Administrative Departments and Heads of Departments may sanction expenditure on purchase of Non-Official Publications and Publications of the Government of India and other State Governments subject to availability of Budget provision and observance of the normal rules.
15. Hiring of accommodation for office, office-cum-- residence and other official purpose like store, dispensary, hostel, etc.	(1) Subject to provisions under rule 157 of the Odisha General Financial Rules, accommodation for office purposes may be hired on the basis of a certificate of non-availability of Government accommodation from the Departmental authority incharge of Government buildings in the locality and certificate of fair-rent from an officer not below the rank of an Assistant Engineer. In the new capital, the certificate of non-availability should be obtained from the Director of Estate. A fair-rent certificate shall ordinarily remain valid for a period of three years from the date of issue. (2) In special and unavoidable circumstances Administrative Departments and Heads of Departments may hire accommodation for office purpose at a rent not exceeding ' 5000 per month in urban areas and ' 2500 as per month in rural areas without obtaining fair-rent certificate. 3. The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of Departments may sanction rent up to 10 per cent above the certified rent. 4. Accommodation should not ordinarily be hired for purely residential purposes. For office purposes the scale of accommodation shall be as follows :- (a),Head of Department .. 250-300 Sq.ft (b),Class I Officer .. 200-250 Sq. ft (c),Gazetted Officer .. 100-175 Sq. ft

(d),Head Ministerial.. 50 Sq. ft
(e),Assistance / Clerk /Auditor, etc. 40 Sq. ft
(f),Stenographer /Typist/Diarist Record
Supplier, etc. ... 30 Sq. ft

Reasonable allowance may be made for special requirement of accommodation,
if any, for Court Work, Record Room, etc. The authorities sanctioning rent should
certify that the accommodation hired is in accordance with the prescribed scale.

(5) Where accommodation is hired for Office-cum-Residential purpose the residential
portion should be allotted to the incumbent of a specific post and thereafter it should
be binding on him and his successors to occupy that portion until alternative
accommodation secured for office alone only such accommodation as is surplus
to office requirement may be set apart for residence and the accommodation so set
apart should not be in excess of what is appropriate to the status of the Officer.
The rent payable by the officer should be determined on the basis of plinth area or at
the rate of 10 percent of his monthly pay. Whichever is higher, subject to a maximum
of 50 percent of the rent of the house.

(6) Out-houses, if any, may be utilised as Store or allotted to the Class IV staff on payment of rent.

(7) No accommodation should be hired for a period exceeding 5 years at a time.
No accommodation should also be hired under these rules at any place outside the State.
The provisions to the Odisha General Financial Rules not inconsistent with these
provisions should be followed.

(8) Powers of Administrative Department and Heads of Departments to sanction rent
for hired accommodation shall be as following :-
(i),Administrative Departments – Full Powers
(ii),Heads of Departments – ' 2,00,000 per annum in each case.
(iii),Revenue Divisional Commissioner. Up to ' 15,000 per month for storage of food grains

(9) Where the Finance Department or the Administrative Department have concurred in
the sanction of house rent, renewal of sanction subject to production of fair

		rent certificate and certificate of non-availability of accommodation as provided under Para. (1) may be accorded by the Department / Heads of Departments concerned for a further period of three years.
16.	Staff paid from contingencies	1) Remuneration of staff paid from contingencies shall be regulated by the general or special orders issued by the Government in that behalf from time to time. 2) Where sanction is accorded for contingent paid staff, the yardstick, if any, prescribed for the purpose should be observed and details thereof, together with the reasons for creation of such staff should be indicated in the sanction order.
17.	Stationery and Printing articles	Stationery articles for office use are supplied by the Directorate of Printing, Stationery & Publication in accordance with the provisions of the Government Press Manual. Local purchase of stationery should be regulated in accordance with the instructions issued by the Government from time to time.. Heads of Offices can make local purchase of stationery articles for their office use by following due procedure of purchase in a transparent manner within the limit of delegation of financial powers
18.	Stores	Subject to the provisions of these rules, the provisions of the Odisha General Financial Rules shall apply to purchase of stocks and stores.
19.	Supply of liveries, badges etc. and grant of washing allowance.	(i),Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and head of Department subject to the monetary limits, scales of supply, periodicity of renewal etc. fixed by the Finance Department.(ii),Liveries to Peons of temporary establishment on the scale as allowed to permanent Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility. (iii),Liveries to Class IV Government Servant other than Peon may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility.
20.	Installation of Telephones	Administrative Departments and Heads of Departments may sanction installation of telephones in consideration of nature of duty attached to the office concerned. Administrative Departments and Head of Departments shall have full powers to sanction expenditure on telephone charges (including trunk calls) and rentals.

21.	Tents and Camps Furniture	1),Initial supply of tents and camp furniture should not be made to any office / establishment without prior approval of the Administrative Departments indicating the scale of supply in respect of each items. (2),tents, Durries, etc. should normally be purchased from jails.
22.	Typewriters	1),Purchase of new typewriter in the offices having computer facility shall not be ordinarily permitted. (2),The number of Typewriters should not ordinarily exceed the number of Typists and Stenographers in the office. Where observance of this condition is not possible the Secretary of the Department may sanction purchase of additional typewriters for reasons to be recorded in writing. (3),Typewriters should be purchased through the Director, Printing, Stationery & Publication.
23.	Iron Safe	Not more than one iron safe of a reasonable size should be purchased for one Drawing and Disbursing Officer.
24.	Duplicator	(1) Purchase of Duplicator is not to be entertained normally but subject to budget provision and norms prescribed by Finance Department not more than one duplicator, electrically or manually operated can be purchased for an office in exceptional cases by recording reasons of requirement and on obtaining permission from the Administrative Department. (2) When such purchase is to be made it shall be purchased through the Director, Printing Stationery & Publication, Odisha,Cuttack.
25.	Purchase of Instruments Minor Equipments and Apparatus.	Subject to budget provision and norms prescribed by Finance Department, the Heads of Department may sanction expenditure upto ' 50,000/- in each case. (FD Notification no. Codes /220/F-I/2010 dt.02.01.2010)
26	Payment of Customs duty and other expenses in respect of imported items.	Subject to budget provision and norms prescribed by Finance Department power of – (1),Administrative Department – Full powers (2),Heads of Department – '1,00,000 in each case
27	Sanction of expenditure on hosting lunch/ dinner or entertainment /sight-seeing etc. to delegates from the Central/ State Govt. attending Inter-State / Zonal / Regional Council Meetings convened by the Department.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction expenditure up to ' 3,75,000 per annum.

28	Purchase of Hot Weather Equipments, Air Cooler Water Cooler and Air Conditioners, etc.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department have full powers.
29	Purchase of Calculating machines (i.e. hand operated, electrical or battery operated)	Subject to budget provision and norms prescribed by Finance Department power of –
30	Purchase of plain paper/ copier machine.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction purchase of not more than one plain paper copier machine.
31	Repairs to calculating, punching, sorting and copier machines	Subject to budget provision and norms prescribed by Finance Department, the Administrative Department/ Heads of Department and Heads of Offices have full powers to sanction expenditure on repairs.
32	a) Sanction of ex-gratia payment to the next of eligible kin of the deceased Defence and Paramilitary Personnel from Defence and Paramilitary Personnel Relief Fund.	a) Subject to budget provision and guideline issued under FD Resolutions 19893/F dated 17th May 2012,No.53525/F dated 27th December 2010, No.29449/F dated 1st July 2010,No. 44261/F dated 8th October 2004, No.47241/F dated 24th November 2000 the Administrative Department will have full power to sanction the ex-gratia.
	b)Sanction of ex-gratia to the next of eligible kin to the deceased due to natural calamities from the Chief Minister's Relief fund	b) Subject to budget provision and guideline issued under Revenue and Disaster Management Resolutions No.7813/R&DM dated 25th February 2012,No.1 1872/R&DM dated 5th June 2009,No.31597/R& DM dated 8th Aug 2007, the Administrative Department will have full power to sanction the ex-gratia.
	c) Sanction of Compassionate Grant to the next of eligible kin of deceased Government servant.	c) Subject to budget provision and guideline issued under FD Resolution No. 27826/F dated 21.06.2010 the Administrative Department will have full power to sanction the compassionate Grant
33	Sanction of expenditure official entertainment.	Subject to budget provision Secretaries to Departments of Government and Special Relief Commissioner, Odisha may sanction expenditure up to '.12,500 per annum.

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

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

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

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

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

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

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

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

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

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

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

(Notification No. Codes-14/2006-18256-F., Dated the 28th April 2006)

ANNEXURE D

POWERS OF HEADS OF OFFICES TO SANCTION CONTINGENT EXPENDITURE

(See Rule 20)

Sl. No.	Item of expenditure	Extent of powers	Restrictions/Conditions
(1)	(2)	(3)	(4)
1.	Advertisement charges	Full powers	The provisions of Rule 121 of the O.G.F.R. Vol. I shall be observed. All advertisements shall be routed through the I & P.R. Department.
2.	Bi-Cycle (purchase and repair)	Full powers	Purchase of new cycles and repairs shall be subject to the monetary limits fixed by the Government. Condemnation of cycles shall also be regulated by the instructions issued by the Government from time to time.
3.	Charge of remittance	Full powers	Expenses in connection with remittances between Treasuries and Sub-Treasuries shall be treated contingent charges of the Treasury or Sub-Treasury concerned.
4.	Conveyance hire charges	Full powers	Conveyance hire charges for transportation may be paid at the prevailing local rates provided

			the Head of Offices certifies that the expenditure was essential.
5.	Fixture and furniture (including repair)	' 10,000	Fancy and costly wooden furniture shall not be purchased.
6.	Freight charges	' 5,000 in each case	
7.	Demurrage and wharfage charges	' .2,500 in each case	Subject to budget provision and norms prescribed by the Finance Department.
8.	Hot and Cold Weather charges	Full powers	Sanction of expenditure shall be subject to the prescribed monetary limit.
9.	Instrument s and minor equipments and apparatus	' 10,000	Subject to budget provision and norms prescribed by Finance Department.
10.	Maintenance and repairs of motor vehicles.	Full powers	Subject to the scales and monetary limit fixed in the rules regulating control and use of Government vehicles.

(F.D. Notification No. Codes-1/87-1053-F., dated the 12th January 1987)
(F.D. Notification No. Codes-85/92-38595-F., dated the 7th September 1992)

11.	Municipal rates and taxes	Full powers	
12.	Post and Telegraph charges	Full powers	Subject to the restriction under Sl.No. 11 of Annexure 'C'
13.	Telephone charges		
	(i) Rental and Call charges including Trunk Calls	? 15,000 per annum.	
14.	Non-official publications and publications of the Government of India and other State Government	% 1,250 per annum.	Non-official publications shall not include newspapers and magazines.
15.	Purchase of Typewriter	Full powers	Purchase of new type writers shall not be entertained where computer facility has been provided for official work. But in other cases the number of typewriters shall not exceed the number of Typist and Stenographers in the Office. New purchase shall not be made except on replacement of condemned machines.
16.	Iron safe	Full powers	Not more than one Iron safe shall be purchased for each Drawing officer.

17.	Reimbursement of Medical expenses	Full powers	Sanction of expenditure shall be subject to the prescribed rules and instructions.
18.	Supply of Liveries badges, etc. and grant of washing allowances to Peons and other Class IV employees	Full powers	Subject to provision and norms prescribed by Finance Department.
19.	Hiring of accommodation for storage of food grains		Subject to budget provision and norms prescribed by Finance Department, Collector may sanction rent upto ? 10,000 per month on the basis of fair rent and non-availability certificate from competent authority.

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

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

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

(F.D. Notification No. Codes – 14/2006 – 18256-F., dated the 28th April 2006)

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GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
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No 27047 **/F** **Dated** 27/09/2021
FIN-COD-RULE-0002-2018

OFFICE MEMORANDUM

Subject: Amendment of Delegation of Financial Power Rule, 1978.

In order to ensure timely execution of various projects, schemes and programmes and ensure improvement in delivery of services, the State Government have been pleased to further enhance the financial powers in different aspects in supersession of FD OM No.20181/F Dated 30.07.2021 and partial modification to FD OM No.13863/F dt.08.04.2013. Accordingly, the powers as prescribed in Delegation of Financial Power Rule, 1978 and amendments made from time to time, are revised as indicated below:-

2. Rule-10(d) shall be substituted by the following provisions:

Subject to the conditions mentioned above, the general powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows:

(in Rs.)

Authority	Recurring	Non-Recurring
1	2	3
Administrative Department	Full Power	Full Power
Member, Board of Revenue/PCCF/DG & IG of Police	40,00,000/- (Per annum in each case)	2,00,00,000/- (In each case)
Other Heads of Department (including RDC)	20,00,000/- (Per annum in each case)	1,00,00,000/- (In each case)

3. Rule-11-A shall be omitted.

4. Sub-Rule-(1) of Rule-12 shall be substituted by the following provisions:

Subject to Sub-Rules (2), (3) and (4) and the provisions of the Odisha General Financial Rules governing procurement of goods,

engagement of consultants, outsourcing of services and execution of contracts, the powers of Administrative Departments and Heads of Departments to execute contracts and sanction expenditure on purchases shall be as follows:

(in Rs.)

Authority	Delegated power for		
	Procurement of goods	Engagement of consultant	Outsourcing of services
1	2	3	4
Administrative Departments	Full Power	3,00,00,000/-	Full Power
Heads of Departments	10,00,00,000/-	1,00,00,000/-	50,00,000/-

Provided that Administrative Department shall engage consultant for approved project involving high technical requirement within two percentage of the project cost for such services as Architectural Designs, DPR preparations, Constructions, supervision consultancy, 3rd party quality monitoring and other ancillary services.

5. Sub-Rule-(1) of Rule-13 shall be substituted by the following provisions:

Powers of Heads of Departments other than the Member, Board of Revenue, Revenue Divisional Commissioner (RDC), Principal Chief Conservator of Forest (PCCF), Director General & Inspector General (DG & IG) of Police and other than those under Works Department, Water Resources Department, Energy Department, Rural Development Department, Panchayati Raj & Drinking Water Department and Housing & Urban Development (H&UD) Department in each case are as follows:

(in Rs.)

Sl No	Particulars		Revised Power
1	2		3
1	Residential Building		5,00,00,000/-
2	Non-Residential Building		8,00,00,000/-
3	Communication (including Culverts), Irrigation, Public Health & Electricity		5,00,00,000/-
4	Sanitary and Water Supply Installation	Non-Residential	1,00,00,000/-

		Residential	50,00,000/-
5	Electrical Installation	Non-Residential	1,00,00,000/-
		Residential	40,00,000/-
6	Circuit House, IB, Rest Shed and office-cum-Residential Building		2,00,00,000/-
7	Drinking Water Supply		5,00,00,000/-
8	Other items		50,00,000/-

6. Sub-Rule-(2) of Rule-13 shall be substituted by the following provisions:

Powers of Member, Board of Revenue, RDC, PCCF, DG & IG of Police and Collector in each case are as follows:

(in Rs.)

Sl No	Descriptions		Power of Member, Board of Revenue, PCCF and DG&IG of Police	Power of RDC	Power of Collector
1	2		3	4	5
1	Residential Building		7,50,00,000/-	4,50,00,000/-	3,00,00,000/-
2	Non-Residential Building		15,00,00,000/-	10,00,00,000/-	4,00,00,000/-
3	Communication		10,00,00,000/-	6,00,00,000/-	4,00,00,000/-
4	Circuit House, IB, Rest Shed and office-cum-Residential Building		4,50,00,000/-	3,00,00,000/-	1,50,00,000/-
5	Sanitary and Water Supply Installation	Non-Residential	1,00,00,000/-	75,00,000/-	30,00,000/-
		Residential	75,00,000/-	30,00,000/-	15,00,000/-
6	Electrical	Non-	1,00,00,000/-	75,00,000/-	30,00,000/-

	Installation	Residential			
		Residential	75,00,000/-	30,00,000/-	15,00,000/-
7	Drinking Water Supply		5,00,00,000/-	2,00,00,000/-	1,00,00,000/-

7. Sub-Rule-(3) of Rule-13 shall be substituted by the following provisions:

Powers of Administrative Departments other than the Revenue & Disaster Management Department, Works Department, Water Resources Department, Energy Department, Rural Development Department, Housing & Urban Development Department, Panchayati Raj & Drinking Water Department and ST & SC Development Department to accord administrative approval are double the financial limits indicated for Heads of Departments under Sub-Rule (1) above.

8. Sub-Rule-(4) of Rule-13 shall be substituted by the following provisions:

Powers of Revenue & Disaster Management Department, Works Department, Water Resources Department, Energy Department, Rural Development Department, Housing & Urban Development Department, Panchayati Raj & Drinking Water Department and ST & SC Development Department in each case are as follows:

(in Rs.)

Sl No	Particulars		Revised Power
1	2		3
1	Residential Building		15,00,00,000/-
2	Non-Residential Building		30,00,00,000/-
3	Communication, Irrigation, Public Health & Electricity		50,00,00,000/-
4	Flood Control, Drainage, Anti-Water Logging and Anti-Sea Erosion		25,00,00,000/-
5	Sanitary and Water Supply Installation	Non-Residential	3,00,00,000/-
		Residential	1,50,00,000/-
6	Electrical Installation	Non-Residential	5,00,00,000/-
		Residential	2,00,00,000/-
7	Circuit House, IB, Rest Shed and office-cum-Residential Building		10,00,00,000/-

8	Drinking Water Supply		50,00,00,000/-
9	Other items		2,00,00,000/-

9. A Sub-Rule-(5A) shall be added after Sub-Rule-(5) of Rule-13.

Powers of different authorities in respect of projects financed under MLALADS, Special Problem Fund, Critical Gap Fund, Biju KBK Plan, Biju Kandhamal 'O' Gajapati Yojana:

(in Rs.)

Sl No	Scheme	Collectors	BDO/Executive Officer of ULBs
1	2	3	4
1	MLALADs	Full Power	10,00,000/-
2	Special Problem Fund	Full Power	10,00,000/-
3	Critical Gap Fund	Full Power	10,00,000/-
4	Biju KBK Plan	20,00,00,000/-	NA
5	Biju Kandhamal 'O' Gajapati Yojana	20,00,00,000/-	NA

10. Sub-Rule-(4) of Rule-15 shall be substituted as follows:

Subject to the above conditions, the general powers of different authorities to sanction write-off of losses will be as follows:

(in Rs.)

Sl No	Particulars	Finance Power (in each case)
1	2	3
1	Administrative Department	4,00,000/-
2	Member, Board of Revenue	3,00,000/-
3	Heads of Department	2,00,000/-
4	Collector	1,00,000/-
5	Heads of other sub-ordinate office	50,000/-

Provided that writing off of losses exceeding Rs.4,00,000/- (Rupees Four Lakh), the approval of Cabinet shall be necessary after the concurrence of the Finance Department.

11. Sub-Rule-(d) of Rule-20 shall be substituted as follows:

Subject to the conditions mentioned above, the general powers of the Head of the Offices/Sub-ordinate authorities to sanction contingent expenditure will be as follows:

(in Rs.)

Sl No	Authority	Recurring (Per annum in each case)	Non-Recurring (In each case)
1	2	3	4
1	Collector	10,00,000/-	50,00,000/-
2	Heads of sub-ordinate office (Sr. Class-I & above)	2,00,000/-	4,00,000/-
3	Heads of sub-ordinate office (Jr. Class-I)	1,50,000/-	3,00,000/-
4	Heads of sub-ordinate office (Class -II)	60,000/-	2,00,000/-

12. Annexure-C reads with Rule-10 shall be replaced as below:

Sl. No	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
1	Purchase and repair of bicycle	(1) Purchase of new cycle and annual expenditure on repairs shall be regulated by the monetary limits fixed by the Government from time to time. (2) Except for special reasons to be recorded in writing, no cycle shall be condemned before expiry of the prescribed period of life.
2	Conveyance hire charges	Subject to a maximum of Rs 500/- per month conveyance hire charges by the cheapest means of conveyance may be reimbursed to non-gazetted Government servants for journeys, not below two kilometers from their office or place of work, for which no travelling allowance is admissible under the rules. No reimbursement should however be made when such

		journeys are performed in the ordinary course of duty or compensatory leave or special remuneration is sanctioned for the purpose.
3	Fixtures and furniture and other articles of dead stock including survey appliances and instruments.	(1) Heads of Department may sanction expenditure up to Rs. 10,00,000/- per annum subject to budget provision and the scale prescribed by the Government and rates approved by the Government and rates approved by the Directorate of Export, Promotion and Marketing. (2) Fancy and costly furniture should not be purchased. Purchase of steel furniture should be restricted to ordinary chairs, tables and almirahs.
4	Freight, demurrage, wharf 'age charges	Subject to budget provision and norms prescribed by Finance Department. (1) Heads of Department may sanction demurrage, wharf age charges up to Rs.50,000/- in each case. (2) Administrative Departments may sanction airlifting of stores in cases of extreme urgency, which should be reported to the Finance Department.
5	Hire of Office furniture	(1) Office furniture may be hired only when it is not supplied by the Public Works Department. Electrical equipment, bells, heaters, coolers, clocks, etc. should not however be hired. (2) Heads of Departments may sanction expenditure on hiring office furniture up to Rs.20,000/- per office per annum.

6	Land	Subject to any general or special order issued by the Government, purchase of land for use by any Departments requires sanction of Government in the Revenue & Disaster Management Department.
7	Law Charges	(1) Expenditure on law suits to which Government is a party, fee of Law Officers, Advocates, Pleaders etc. and reimbursement of legal expenses incurred by a Government servant accused of an offence or sued for damages on the ground of some act done by him in his official capacity may be sanctioned by Administrative Departments and Heads of Departments with the concurrence of the Legal Remembrancer and in accordance with the Government instructions and rules in force. (2) Subject to budget provision and norms prescribed by Finance Department, Administrative Department shall have full power to sanction payment in advance and the powers of Heads of Department and Collectors shall be as follows :- Heads of Department – Rs. 2,00,000/- in each case Collectors – Rs.1,00,000/- in each case. (3) Payments in satisfaction of decretal dues or awards are treated as "Charged Expenditure" and should be regulated in accordance with the provision made in the Budget. (4) Subject to budget provision and norms prescribed by Finance Department powers of Administrative Department and Heads of Departments to sanction decretal dues

		shall be as follows: - Administrative Department - Full Powers Heads of Department – Rs. 10,00,000/- in each case
8	Motor vehicles including motor cycles, motor boats & launches.	
	(i) Purchase	(i) Where specific provision has been made in the Budget with Finance Department's concurrence at the pre-budget stage, Administrative Departments may sanction expenditure with the concurrence of Finance Department provided further that it would be considered by the Finance Department if the purchase is on replacement basis and Secretary of the Department certifies regarding availability of a Driver and deposit of the sale proceeds of the condemned vehicle in Government Account. These powers shall not however, be exercised by re-appropriation of funds from other heads.
	(ii) Maintenance, upkeep and repairs.	(ii) Expenditure may be sanctioned subject to the scales and monetary limit prescribed under the Rules Regulating Control and use of Government vehicles.
	(iii) Hiring of private vehicles for office under the State Govt.	(iii) Expenditure for hiring of vehicles shall be sanctioned subject to norms and stipulation prescribed by Finance Department in FD OM No.30464/F Dated 06.09.2019, FD OM No.33326 dated 27.09.2019 and FD OM No. 34085/F Dated 29.09.2012 as amended from time to time. (See Appendix –3.1 for details)

9	Municipal rates and taxes, water tax and electricity charges.	(1) The Administrative Department/Heads of Department and Head of the Office will have full power to sanction expenditure on Municipal rates and taxes, water tax and electricity charges in respect of their own establishments for which adequate budget provision should be ensured by the concerned authorities in consultation with FD.
		(2) Payment of Municipal Rates and Taxes, Water Tax and Electricity charges should be made strictly in time in order to avail the rebate/concession, wherever offered/ permitted. In case, payment is not made in time and consequently, Delayed Payment Surcharge (DPS) is required to be paid, such additional expenditure towards DPS shall be the personal liability of the concerned Drawing & Disbursing Officer of the Administrative Department, Heads of Department and Head of the Office, as the case may be, responsible to ensure timely payment. *The Administrative Department, Heads of Department and Head of the Office have full powers to purchase pre-paid electricity Card/Meter from the Distribution Companies for advance payment of electricity charges which would be adjusted against the actual consumption.*
		(3) Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter-4 of the Odisha Public Works Department Code and Government instructions issued from time to time.

10	Petty Works and repairs (i) Execution of petty works and repairs including special repairs To Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.	(i) Subject to the provisions of Departmental Rules, if any, expenditure on petty works and repairs, not exceeding Rs. 1,00,000/- in each case, may be classified as contingent expenditure and sanctioned by the Administrative Department/ Heads of Department concerned. Constructions and repairs exceeding Rs.1,00,000/- should be treated as works expenditure and handled by the Works Department/concerned Engineering Department.
	(ii) Repairs and alteration to hired and requisitioned buildings.	(ii) Subject to the terms of lease/ requisition, expenditure on repairs/ alteration to hired/ requisitioned buildings not exceeding Rs.50,000/- in each case may be sanctioned by Administrative Departments and Heads of Departments concerned. Arrangements should be made in such cases to remove the installation/ materials added to the buildings after their release.
11	Postage, Telegram and Courier charges	
	i) Postage and courier charges	(1) Postal charges should not be drawn in contingent bills for non service stamps unless required for foreign mail. However, Postal charges paid to courier services can be paid from contingencies.
		(2) Service postage stamps should not be used for private correspondence of Government servants e.g., applications/ representations for pay, leave, transfer, Provident Fund advance, Income – tax payment etc.

		(3) Where the cost of an establishment is chargeable to more than one head of account, charges for service stamps should be divided proportionately.
	(ii) Money- order Commission	(4) Charges for remittance of money by postal money order for payment of Government dues should ordinarily be borne by the payee. The cost of remittance may, however, be borne by the Government in the following cases :-
		(i) Remittance of revenue collected at outlaying stations to Treasuries.
		(ii) Pay, allowances and contingent charges of subordinate Government Servants posted in outlaying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code (See Appendix – 3.6 for S.R. 156)
		(iii) Scholarships/ stipends of students with prior approval of the sanctioning authority.
		(iv) Remittance of bata to court witnesses for attending Criminal and session courts.
		(v) Any other case with specific approval of the Government. (F.D. Notification No.Codes 13/94 (pt) 45630/F., dated 11th Nov., 1999, FD Notification No.FIN-COD-RULE-0002-2012-22393/F., dated 08.06.2012)
	(iii) Telegram Charges	Omitted

12	Printing	Forms prescribed for use in Courts and Government offices are printed at the Government Press. Printing of forms in any other press without previous sanction of Government is prohibited. Proposals with cost estimates for local printing of forms in other presses may, where necessary, be submitted to Government for approval in consultation with the Director of Printing, Stationary and Publication. Where local printing is undertaken, formal contracts should be entered into with the presses.
13	Binding charges	Subject to Budget provision and norms Prescribed by Finance Department, Administrative Departments and Heads of Departments may have full powers to sanction binding charges for registers, books, periodicals, reports, etc. through local press or binders as the case may be.
14	Publications	
	(i) Official Publication of the Government of Odisha	Official publications of the State Government like the Gazette, Civil List, Codes, Manuals, Annual Reports etc. should be obtained from the Government Press free of cost. Distribution of the Publication should be controlled by the Administrative Departments / Heads of Departments concerned with the publications.
	ii) Non-official Publications and the Publications of the Government of India and other State Governments.	Administrative Departments and Heads of departments may sanction expenditure on purchase of Non-Official Publications and Publications of the Government of India and other State Governments subject to availability of Budget provision and observance of the normal rules.

15	Hiring of accommodation for office, office-cum-residence and other official purpose like store, dispensary, hostel, etc.	(1) Subject to provisions under Rule 157 of the Odisha General Financial Rules (See Appendix – 3.7), accommodation for office purpose may be hired on the basis of a certificate of non-availability of Government Accommodation from the Departmental authority in charge of Government buildings in the locality and certificate of fair-rent from an officer not below the rank of an Assistant Engineer. In the new Capital, the certificate of non-availability should be obtained from the Director of Estate. A fair-rent certificate shall ordinarily remain valid for a period of three years from the date of issue.
		(2) In special and unavoidable circumstances Administrative Departments and Heads of Departments may hire accommodation for office purpose at a rent not exceeding Rs.24,000/- per month in urban areas and Rs.12,000/- per month in rural areas without obtaining fair-rent certificate.
		(3) The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of departments may sanction rent up to 20 per cent above the certified rent for which reasons are to be recorded in writing.
		(4) Accommodation should not ordinarily be hired for purely residential purposes. For office purposes the scale of accommodation shall be as prescribed in Appendix –

		XII of OPWD Code Volume-II as amended from time to time. The scale of accommodation admissible is indicated below :- Head of Department. 250-300 Sq.ft. Class - I Officer... 200-250 Sq.ft. Gazetted Officer.. 100-175 Sq.ft. Head Ministerial.. 50 Sq.ft. Assistance/ Clerk/ Auditor, etc. 40 Sq.ft. Stenographer/Typist/Diarist/ Records Supplier, etc.-30 Sq.ft Reasonable allowance may be made for special requirement of accommodation, if any, for Court work, record Room, etc. The authorities sanctioning rent should certify that the accommodation hired is in accordance with the prescribed scale.
		(5) Where accommodation is hired for Office-cum-Residential purpose the residential portion should be allotted to the incumbent of a specific post and thereafter it should be binding on him and his successors to occupy that portion until alternative accommodation is secured for office alone. Only such accommodation as is surplus to office requirement may be set apart for residence and the accommodation so set apart should not be in excess of what is appropriate to the status of the Officer. The rent payable by the officer should be determined on the basis of plinth area or at the rate of 10 percent of his monthly pay whichever is higher, subject to a maximum of 50 percent of the rent of the house.

		(6) Out-houses, if any, may be utilized as Store or allotted to the Class IV staff on payment of rent.
		(7) No accommodation should be hired for a period exceeding 5 years at a time. No accommodation should also be hired under these rules at any place outside the State. However, If any accommodation outside the State is absolutely essential in the overall interest of the State, such accommodation can be hired with prior concurrence of Finance Department and specific approval of the Chief Minister. The provisions of the Odisha General Financial Rules not inconsistent with these provisions should be followed.
		(8) Powers of Administrative Department and Heads of Department to sanction rent for hired accommodation shall be as follows: - Administrative Departments: Full Powers Heads of Departments: Rs. 24,00,000/- per annum in each case Revenue Divisional Commissioner: Up to Rs.50,000/- per month for storage of food grains
		(9) Where the Finance Department or the Administrative Department have concurred in the sanction of House Rent, Renewal of sanction subject to production of fair rent certificate and certificate of non-availability of accommodation as provided under Para. (1) may be accorded by the Department / Heads of Departments concerned for a further period of three years.

16	Staff paid from contingencies	(1) Remuneration of staff paid from contingencies shall be regulated by the general or special orders issued by the Government in that behalf from time to time.
		(2) Where sanction is accorded for contingent paid staff, the yardstick, if any, prescribed for the purpose should be observed and details thereof, together with the reasons for creation of such staff should be indicated in the sanction order. However, specific prior approval of Finance Department is necessary before according any sanction by the Administrative Department for the contingent paid staff.
17	Local purchase of stationery	Local purchase of stationery for office use is to be regulated as per the provisions contained under Rule-16 read with Appendix – 8.1 and 8.2.
18	Stores	Subject to the provisions of these rules, the provisions of the Odisha General Financial Rules shall apply to purchase of stocks and stores.
19	Supply of liveries, badges etc. and grant of washing allowance.	(i) Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and Heads of Departments subject to the monetary limits, scales of supply, periodicity of renewal etc. fixed by the Finance Department from time to time.
		(ii) Liveries to peons of temporary establishment on the scale as allowed to permanent Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provision and

		eligibility.
		(iii) Liveries to Class IV Government Servant other than peon may be sanctioned by Administrative Departments and Heads of Departments as the case may be subject to budget provision and eligibility.
20	Installation of Telephones/ FAX including Mobile and Internet facility	Administrative Departments and Heads of Departments may sanction installation of telephones/Fax including Mobile and Internet facility to the entitled functionaries as specified in Commerce Department Circular No.Tel.17/03-3377/Com. Dt.05.05.2003 and No.Gen-II-Tel-21/2010-1177/Com. dt.18.02.2010 (Appendix-3.3 and Appendix-3.2) in consideration of nature of duty attached to the office concerned. Administrative Departments and Heads of Departments shall have full powers to sanction expenditure on telephone charges (including trunk calls, Mobile and Internet charges) and Rentals subject to ceiling prescribed by Finance Department/Commerce & Transport Department from time to time.
21	Tents and Camps Furniture	(1) Initial supply of tents and camp furniture should not be made to any office/ establishment without prior approval of the Administrative Department indicating the scale of supply in respect of each item.
		(2) Tents, Durries, etc. should normally be purchased from Jails.

22	Typewriters/ Computers/Laptops	(1) Purchase of new typewriters shall not be made. Typewriters should be gradually substituted by Desktop Computers with Printers. Procedure/ Guidelines prescribed by Information Technology Department vide their Resolution No.IT-IV-37/2008-2185/IT, dt. 03.06.2008 read with Resolution No.3345-IT-VI-11/2009-IT., dt.30.12.2009 (Appendix – 3.5 and 3.4) as amended from time to time and guidelines issued, if any, by Finance Department shall be followed for purchase of computers, laptops and printers etc.
		(2) Adequate functional justification for the purchase of laptop, and laptop not being issued routinely, should be ensured. In all cases, sanction of the Secretary of the Administrative Department should be obtained for purchase of laptop. The officer who is given the laptop will be personally responsible for the safety and security of the laptop which will remain Government property and will need to be surrendered at the time of handing over of the charge. In case of loss, the loss will be recovered from the officer based on the book value of the laptop. The officer concerned will be at liberty to have the laptop insured at his personal cost.
23	Iron Safe	Not more than one iron safe of a reasonable size should be purchased for one Drawing and Disbursing Officer.
24	Duplicator (Omitted)	Omitted
25	Purchase of Instruments Minor Equipment and Apparatus.	Subject to budget provision and norms prescribed by Finance Department, the Heads of Department

		may sanction expenditure up to Rs.2,00,000/- per annum.
26	Payment of Customs duty and other expenses in respect of imported items.	Subject to budget provision and norms prescribed by Finance Department power of- Administrative Department - Full powers Heads of Department – Full Power
27	Sanction of expenditure on hosting lunch/ dinner or entertainment/ sightseeing etc. to delegates/ officials from the Central Government including members and official of Finance Commission/ Planning Commission/ State Government including other State Government visiting the State/ attending Inter-State/ Zonal/ Regional Council Meetings convened by the Department.	Subject to budget provision/ availability of funds and norms prescribed by Finance Department, the Administrative Department may sanction expenditure up to Rs.15,00,000/- per annum.
28	Purchase of Hot Weather Equipment, Air Cooler, Water Cooler and Air Conditioners, etc.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department have full powers.
29	Purchases of calculating Machines (i.e., hand operated, electrical or battery operated.)	Subject to budget provision and norms prescribed by the Finance Department. Administrative Department... Full Powers Heads of Department ... Full Powers
30	Purchase of plain paper copier/ Xerox Machine/ Scanner.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction purchase of (not) more than one plain paper copier/ Xerox machine/ Scanner for the Department. Heads of Department

		may sanction purchase of not more than two plain paper copier/Xerox machine/Scanner for his/her own office.
31	Repairs to calculating punching, sorting and Xerox machines/ Plain paper copier/Scanner/ Computer/Laptop/Scanner/Fax	Subject to budget provision and norms prescribed by Finance Department, the Administrative Department/ Heads of Department and Heads of Offices have full powers to sanction expenditure on repairs.
32	(a) Sanction of ex-gratia payment to the next of eligible kin of the deceased Defence and Paramilitary Personnel from Defence and Paramilitary Personnel Relief Fund	(a) Subject to budget provision and guideline issued under FD Resolutions No.19893/F dated 17th May 2012, No.53525/F dated 27th December, 2010, No.29449/F dated 1st July, 2010, No.44261/F dated 8th October, 2004, No.47241/F dated 24th November, 2000 the Administrative Department will have full power to sanction the ex-gratia (Appendix – 3.8 to 3.12).
	(b) Sanction of ex-gratia to the next of eligible kin to the deceased due to natural calamities from the Chief Minister's Relief Fund.	(b) Subject to budget provision and guideline issued under Revenue and Disaster Management Department Resolutions No.7813/R&DM dated 25th February 2012, General Administration Department Resolution No.11872/Gen. dated 9th June 2009, Revenue and Disaster Management Department Resolutions No.31597/R&DM dated 8th August, 2007, the Administrative Department will have power to sanction the ex-gratia (Appendix – 3.13 to 3.15).
	(c) Sanction of Compassionate Grant to the next of eligible kin of deceased Government servant.	(c) Subject to budget provision and guideline issued under FD Resolution No.27826/F dated 21.06.2010 the Administrative Department will have full power to sanction the compassionate Grant (Appendix – 3.16).

	(d) Compensation to the victims who have suffered loss or injury as a result of the crime and require rehabilitation	(d) Sanction of compensation to the victims shall be regulated as per the Home Department Notification No.CP/CR-07/12-27466 dt.12.07.2012 read with CP/CR-07/12-49915/C&HR, dt.27.12.2012 (Appendix – 3.17and–3.18)
33	Sanction of expenditure on official entertainment.	Subject to budget provision Secretaries to Departments of Government, Member, Board of Revenue and Special Relief Commissioner, Odisha may sanction expenditure up to Rs. 1,00,000/- per annum.

13. The provisions of this Office Memorandum shall come into effect from the date of issue.

By Order of Governor,

(Vishal Kumar Dev)
Principal Secretary to Government

Memo No 27048 /F Dated 27/09/2021

Copy forwarded to the Principal Secretary to Hon'ble Governor / Private Secretary to Hon'ble Chief Minister / P.S to Hon'ble Minister, Finance & Excise for kind information of Hon'ble Governor / Hon'ble Chief Minister / Hon'ble Minister, Finance & Excise.

27/09/2021

Deputy Secretary to Government

Memo No 27049 /F Dated 27/09/2021

Copy forwarded to OSD to Chief Secretary for kind information of Chief Secretary.

27/09/2021

Deputy Secretary to Government

Memo No 27050 /F Dated 27/09/2021

Copy forwarded to all Departments / Secretary OLA / Accountant General (A&E), Odisha, Bhubaneswar / Accountant General (G&SSA), Odisha, Bhubaneswar / Accountant, General (E&RSA), Odisha, Bhubaneswar / Deputy Accountant General (Works), Odisha, Puri / Advocate General, Odisha, Cuttack / All Financial Advisors / All Assistant Financial Advisors / Director, Gopabandhu Academy of Administration, Bhubaneswar / Principal, Short Hand and Type Writing Institute, Bhubaneswar / all Treasury Officers / All Special Treasury Officers / All Sub-Treasury Officers for information and necessary action.

27/09/2021

Deputy Secretary to Government

Memo No 27051 /F Dated 27/09/2021

Copy forwarded to all Heads of Department/ All Revenue Divisional Commissioners / All Collectors for information and necessary action.

27/09/2021

Deputy Secretary to Government

Memo No 27052 /F Dated 27/09/2021

Copy forwarded to P.S. to Principal Secretary / P.S. to all Special Secretaries / P.S. to all Additional Secretaries of Finance Department for kind information of Principal Secretary / Special Secretaries / Additional Secretaries.

27/09/2021

Deputy Secretary to Government

Memo No 27053 /F Dated 27/09/2021

Copy forwarded to Commissioner of CT & GST, Odisha, Cuttack / Director, Madhusudan Das Regional Academy of Financial Management, Chandrasekharpur, Bhubaneswar / Director, Small Savings, Odisha / Director of Treasuries and Inspection, Odisha, Bhubaneswar / Director, Local Fund Audit, Odisha, Bhubaneswar / Controller of Accounts, Odisha, Bhubaneswar / Chairman, Sales Tax Tribunal, Odisha, Bhubaneswar for information and necessary action.

27/09/2021

Deputy Secretary to Government

Memo No 27054 /F Dated 27/09/2021

Copy forwarded to all Officers / all Branches of Finance Department for information and necessary action.

27/09/2021

Deputy Secretary to Government

Memo No 27055 /F Dated 27/09/2021

Copy forwarded to the Head, Portal Group, Lok Seva Bhawan, Bhubaneswar, Odisha for information and necessary action. It is requested to hoist this Office Memorandum in the website of Finance Department (www.odisha.gov.in / finance).

27/09/2021

Deputy Secretary to Government

F.No. 08(18)/2021-E.IIA
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi.
Dated: 6th May, 2022

OFFICE MEMORANDUM

Subject: **Amendment in GFR, 2017 (Rule 67(4) and Appendix 6) in respect of Contingency Fund of India Rules.**

The undersigned is directed to state the following amendments to Contingency Fund of India Rules vide Contingency Fund of India (Amendment) Rules, 2021, the contents of Rule 67(4) and Appendix 6 to GFR, 2017 are amended as per Annexure.

2. This issues with the approval of Competent Authority.

Encl: A-A.

(Sunil Kumar)
Under Secretary to the Government of India

To

Secretaries / Financial Advisers of all Ministries / Departments of Government of India.

Copy to:

D/o Economic Affairs, Budget Division, (Sh. S.R. Raja, Under Secretary) with reference to their O.M. No. 4(13)-B(SD(/2021 dated 18.04.2022.

Annexure

Rule 67(4) The procedure for obtaining an advance from the Contingency Fund and recoupment of the Fund shall be as laid down in the Contingency Fund of India (Amendment) Rules, 2021 as amended from time to time. For ready reference, rules have been placed at Appendix - 6 to this volume.

APPENDIX – 6

[Rule 67. (4)]

THE CONTIGENCY FUND OF INDIA RULES

SRO 1358. - In exercise of the powers conferred by Section 4 of the Contingency Fund of India Act, 1950 (XLIX of 1950), the Central Government hereby makes the following rules:-

CONTINGENCY FUND OF INDIA RULES

1. These rules may be called the Contingency Fund of India Rules.
2. The Contingency Fund of India shall be held on behalf of the President by the Secretary to the Government of India, Ministry of Finance, Department of Economic Affairs.
3. An amount equivalent to forty per cent of the Fund corpus shall be placed at the disposal of the Secretary, Ministry of Finance, Department of Expenditure for the purpose of meeting unforeseen expenditure, and beyond this limit, all further Contingency Fund releases shall be made with the approval of Secretary to the Government of India, Department of Economic Affairs, after the approval of Secretary to the Government of India, Department of Expenditure.
4. Subject to the provisions of Rule 5 below, all applications for advances from the Fund shall be made to the Secretary to the Government of India, Ministry of Finance, Department of Expenditure. The applications shall give -
   (i) brief particulars of the additional expenditure involved,
   (ii) the circumstances in which provision could not be included in the budget,
   (iii) why its postponement is not possible,
   (iv) the amount required to be advanced from the Fund with full cost of the proposal for the year or part of the year, as the case may be, and
   (v) the grant or appropriation under which supplementary provision will eventually have to be obtained.
5. Applications for advances required shall be made to the Secretary to the Government of India, Department of Expenditure and applications for advances of new loans shall be made to the Secretary to the Government of India, Department of Economic Affairs, in the manner provided for in Rule 4.
6. Advances from the Fund shall be made for the purpose of meeting unforeseen expenditure including expenditure on a new service not contemplated in the annual financial statement.
7. A copy of the order sanctioning the advance, which shall specify the amount, the grant or appropriation to which it relates and give brief particulars by sub-heads and units of appropriation of the expenditure for meeting which it is made, shall be forwarded by the Ministry of Finance to the Audit and Accounts Officers concerned.
8. **(1)** All expenditure so financed shall be regularized through the Supplementary Estimates presented to Parliament unless such advance has been resumed to the Contingency Fund in accordance with the provisions of sub-rule (2).

   NOTE 1. *-While presenting to Parliament Estimates for expenditure financed from the Contingency Fund, a note to the following effect shall be appended to such Estimates :-*

   'A sum of Rs..... has been advanced from the Contingency Fund in .....and an equivalent amount is required to enable repayment to be made to that Fund.'

   NOTE 2. *-If the expenditure on a new service not contemplated in the Annual Financial Statement can be met, 'wholly or partly' from savings available within the authorized appropriation, the note appended to the Estimates submitted shall be in the following form :-*

'The expenditure is on a new service. A sum of Rs..... has been advanced from Contingency Fund in.....and an equivalent amount is required to enable repayment to be made to that Fund.' The amount, viz., Rs..... can be found by re-appropriation.

'A part of that amount, viz., Rs.....of savings within the grant and a token vote only is now

required, viz., Rs..... only.

a vote is required for the balance

(2) As soon as Parliament has authorized additional expenditure by means of a Supplementary Appropriation Act, the advance or advances made from the Contingency Fund, whether for meeting the expenditure incurred before the Supplementary Estimates were presented to the Parliament or after they were so presented, shall be resumed to the Fund to the full extent of the appropriation made in Act.

8. A. If in any case, after the order sanctioning an advance from the Contingency Fund has been issued in accordance with Rule 7 and before action is taken in accordance with Rule 8, it is found that the advance sanctioned will remain wholly or partly unutilized, an application shall be made to the sanctioning authority for cancelling or modifying the sanction, as the case may be.

8. B. All advances sanctioned from the Contingency Fund to meet expenditure in excess of the provision for the service included in an Appropriation (Vote on Accounts) Act shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Contingency Fund has been passed.

8. C. If during an Election year, two Budgets are presented to the Parliament, all advances, sanctioned from the Contingency Fund of India during the period between the presentation of first and second Budgets or during the period between the presentation of the second Budget and the passing of the connected Appropriation Act to meet expenditure on a service not included in an Appropriation (Vote on Account) Act and the advances outstanding at the end of the preceding financial year being advances the estimates for which are included in the second Budget, shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year has been passed.

NOTE.-*A suitable explanation regarding the advance and the recoupment thereof shall be incorporated in the "Notes on Demands for Grants". Wherever required, such a case will be included in the statement of 'New Service' / 'New Instrument of Service' appended at the end of the demands.*

9. A copy of the order resuming the advance, which shall give a reference to the number and date of the order in which the original advance was made and to the Supplementary Appropriation Act referred to in Rule 8, shall be forwarded by the Ministry of Finance and the Financial Officers concerned, in addition, to the Audit and Accounts Officers concerned. In addition, the Ministry of Finance shall forward copies of such orders to the Accountant General, Central Revenues, and the Director of Railways Audit if pertaining to the Railways.

10. An account of the transactions of the Fund shall be maintained by the Ministry of Finance in Form 'A' annexed to these rules.

11. Actual expenditure incurred against advances from the Contingency Fund shall be recorded in the account relating to the Contingency Fund in the same details as it would have been shown if it had been paid out of the Consolidated Fund.

FORM OGFR-44

[See Rule 388 (i)]

To

The
(Secretary of Administrative Department/
Heads of the Departments of Heads of offices
of the Relieving and Receiving Offices).

Sir,

In pursuance of Order No. _____ dated _____ I/We have this day _____ in the forenoon/ afternoon relinquished/ made over and taken over charge of the Office of the _____ in the Department/ District.

Yours faithfully,

Signature
(Relieved Officer)

Place
Date

Signature
(Relieving Officer)

ADDITIONAL INFORMATION TO BE FURNISHED IN RESPECT OF TAKING OVER CHARGE OF GOVERNMENT MONEY.

I, (Relieving Officer) acknowledge to have received Rs._____ (in words Rupees _____) of permanent advance and Rs._____ (in words Rupees _____) of other cash and the full amount of such advance / cash is due from and to be accounted for by me.

Place
Date

Signature
(Relieving Officer)
Designation

ADDITIONAL INFORMATION TO BE FURNISHED REGARDING LEAVE ETC.

(i) By Relieved Officer-

1. If proceeding on leave-
   (a) Address during leave
   (b) Place at which leave salary is to be drawn.
   (If at a Treasury outside the State, a copy of the Last Pay Certificate should be furnished to the Accountant-General.)
2. If on transfer-
   The post and station to which transferred
3. If not proceeding on leave or transfer, reasons for relinquishment of charge.

Signature _____

(Relieved Officer)

Date_____

(ii) By Relieving Officer-

1. If returning from leave.
2. If on transfer form a post- post from which transferred.
3. If not returning from leave or another post, reasons for taking over charge.

Signature _____

(Relieving Officer)

Date_____

Copy forwarded to reliving Officer.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. 32215 **/F, dated 21st November, 2014**
FIN-WM-BT-0001-12

From

Shri U.N.Behera,I.A.S.
Additional Chief Secretary to Govt.

To

The Additional Chief Secretaries
All Principal Secretaries/Secretaries to Government
All Heads of Department/All Collectors

Sub: **Parking of the Government money outside Public Account in contravention of the guidelines.**

Sir/Madam,

I am directed to say that instances have come to the notice of the State Government that money drawn by the D.D.Os is lying unutilized in the Bank account of DDOs and other officers in violation of existing guidelines and without concurrence of Finance Department for indefinite period.

2. It has a cost implication for the State Government. Further there is also risk of misappropriation and fraud if money is kept outside public account. Besides such drawals give an inaccurate picture of public expenditure as the funds provided in the budget are not actually put to use. SR 242 of O.T.C. Vol-I mandates that money should not be drawn from the Treasury unless it is required for immediate disbursement. Further, the system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs.

3. In almost all circulars on sanction and release of funds, Finance Department reiterates the basic principle that money should not be drawn from the Treasury unless it is required for immediate disbursement. Accordingly, it was stipulated in the Circular No.22456/F dated 1st August, 2014 on "Regulation of Expenditure out of the Annual Budget for the year 2014-15" that the DDOs are required to record a certificate at the time of drawl of salary bill each month beginning with the salary bill for August 2014 payable in September 2014 indicating the cash balance in hand and bank account in the following format:

"Certified that out of the money drawn in shape of cash/bank draft/cheque through bills presented during the previous months, there is a

balance of Rs..... in hand and a balance of Rs..... is lying in bank account except the money drawn in A.C bills".

4. Further, it was also mentioned that, if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule – 15 of the OCS (CC & A) Rules, 1962.

5. Guidelines for the Centrally Sponsored Schemes implemented through State level, District level & Sub-District level Implementing Agencies provide for keeping scheme funds in dedicated Bank Account. The State Government have also stipulated that the state share of same CSS schemes and State Plan Schemes shall be kept in P.L. Account.

6. Government in Finance Department vide letter No.23301(42)/F., dated 11.07.2013 have also prepared a list of 17 Public Sector Banks (PSBs), 4 Private Sector Banks, 2 Regional Rural Banks (RRBs) and 1 Co-operative Bank in which the State PSUs and Autonomous Agencies can keep their deposits.

7. In Finance Department letter No. 35425(42)/F., dated 12.10.2012, the implementing agencies at State level, district & sub-district level were advised to keep the central share and state share or central share of the Centrally Sponsored Plan Schemes in Flexi Accounts instead of Savings Bank Account, so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting the fund flow for the scheme.

8. However, it is seen that, Field functionaries at various levels are keeping scheme funds in banks in Savings Bank and Current Accounts as well as in unlisted Banks in violation of the extant guidelines.

In view of the above situation, Heads of Department and Collectors are requested to cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/ Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/Administrative Department. They should take disciplinary action against the Officer committing such irregularity under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account.

Yours faithfully,

21/11/2019

Additional Chief Secretary to Govt.

Memo No. 32216 **/F. dated** 21-11-2014

Copy forwarded to the Private Secretary to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

21.11.2014

Under Secretary to Government

Memo No. 32217 **/F. dated** 21-11-2014

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Agriculture Production Commissioner/ Additional Chief Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Agriculture Production Commissioner/ Additional Chief Secretary, Finance Department.

21.11.2014

Under Secretary to Government

Memo No. 32218 **/F. dated** 21-11-2014

Copy forwarded to the Registrar, Odisha High Court / Special Secretary, Odisha Public Service Commission / Secretary, Odisha State Election Commission / Secretary, Staff Selection Commission / Secretary, Subordinate Staff Selection Commission/Registrar, Odisha Administrative Tribunal/ Secretary, State Human Rights Commission / Secretary, Odisha Electricity Regulatory Commission / Principal Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

21.11.2014

Under Secretary to Government

Memo No. 32219 **/F. dated** 21-11-2014

Copy forwarded to all the Controlling Officers for information and necessary action.

21.11.2014

Under Secretary to Government

Memo No. 32220 **/F. dated** 21-11-2014

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

21.11.2014

Under Secretary to Government

Memo No. 32221 **/F. dated** 21-11-2014

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

21.11.2014

Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
*****

No. 20921 /F., Date: 26-07-2023
FIN-BUD2-BT-0007-2023

From

Vishal Dev, IAS
Principal Secretary to Government

To

Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries/ Special Secretaries to Government
All Heads of Departments.

Sub: ***Refund of interest accrued on Government money under different State Sector Schemes and Centrally Sponsored Schemes parked outside the State Treasury.***

Madam/Sir,

I am to say that the State Government has been allocating funds under different schemes for undertaking various welfare measures and development activities. The provisions made under the Programme Budget are utilized for the purpose. Under the Programme Expenditure, the State Sector Schemes (SSS) are fully funded out of the State's own resources and the Centrally Sponsored Schemes (CSS) are funded as per the funding pattern decided by the Government of India, which in most cases is in the proportion of 60:40.

2. In the existing arrangement of funding system, IFMS enables end-to-end digital transactions in implementation of State Sector Schemes, thereby facilitating pay out to beneficiaries, vendors and service providers on real-time basis. However, the system of Singe Nodal Account (SNA) in PFMS is now being implemented for release of funds under the Centrally Sponsored Schemes (CSS). Government of India now monitors the utilization of the scheme funds and insists on refund of interest accrued in the SNA accounts in PFMS.

P.T.O

3. Despite the IT systems being in place to facilitate smooth digital transactions, it has come to the notice that DDOs and Implementing Agencies are resorting to parking of money outside the treasury in bank accounts while implementing different State Sector Schemes. Further, CSS scheme implementing Departments, while depositing the Central share of interest to the Consolidated Fund of India, are not remitting the State share of interest earned in the SNA accounts to the Consolidated Fund of the State. Utilization of interest money in the execution of Schemes or otherwise would amount to excess or irregular expenditure without legislative authorization. This would also invite adverse audit remarks of the C&AG of India.

4. Unauthorized parking of Government money outside the Public Account in contravention of financial rules and instructions issued by Finance Department has been discouraged by the State Government vide FD Letter No.23583/F dated 10.07.2019 read with FD Letter No.32215/F dated 21.11.2014. Further, State Government had undertaken a mopping up exercise to plough back Government money including the interest amount parked outside the Public Account to the State exchequer vide FD Letter No.15343/D dt.16.05.2020. In the meanwhile, 3 years have gone by requiring another round of clean-up drive to mop-up the interest funds, either lying idle in bank/ SNA accounts, or being utilized otherwise.

5. Now as a special drive, it is decided that interest accrued against scheme funds parked in Bank/ SNA accounts by DDOs and Implementing Agencies till 31st March, 2023, would be ploughed back to the State Treasury. Accordingly, the Administrative Departments should take immediate steps in mopping up of the interest classified as below:

(i) Interest accrued on Government money deposited in Bank account under different State Sector Schemes: The interest accrued on account of such parking of Government money under different State Sector Schemes in bank accounts by DDOs and Implementing Agencies unless specifically mentioned for utilization for the scheme (in the scheme guideline or separate instruction) is to be remitted to the Treasury under the Head of Account "***0075- Miscellaneous General Services - 00-800-Other Receipts - 0097- Misc. Receipts - 02082- Miscellaneous Other Receipts***."

(ii) State share of interest accrued in SNA Accounts in PFMS under different Centrally Sponsored Schemes: Since Government of India is insisting on remittance of interest accrued in the SNA accounts in PFMS to the Consolidated Fund of India, the CSS

implementing Departments are now mandatorily required to remit the State share of interest accrued in the SNA accounts to the Consolidated Fund of the State under the Head of Account "***0049-Interest Receipts-04-Interest receipt of State-801-Interest or other earnings from Grantee on unspent balance-0250- Interest on the unspent balance of grants-02245-Interest on Unspent Balance***."

6. All the Administrative Departments and Heads of the Departments are, hereby, requested to ensure that the DDOs and Implementing Agencies under their control deposit the above parked interest amount into the State Treasury within a period of one month. The Financial Advisors/ Asst. Financial Advisors of the Departments and Chief Accounts Officers/ Accounts Officers of the Heads of the Departments should monitor and verify the bank accounts of the DDOs and Implementing Agencies. Further, Administrative Departments are requested to review the action taken by DDOs under their control and also by all PSUs/ Corporations/ Societies/ Autonomous Bodies and any other entity set up by Government under their Department to comply with above instructions.

I would, therefore, request you to kindly issue necessary instructions to the Controlling Officers for completing this exercise by 21st August, 2023 under intimation to Finance Department (by email to **budgetofficer.od@nic.in**).

Yours faithfully,

25/7/23

Principal Secretary to Government

Memo No. 20922 **/F.,** **Dt.** 26-07-2023

Copy forwarded to Director of Treasuries & Inspection, Odisha, Bhubaneswar for information and necessary action.

Joint Secretary to Government

Memo No. 20923 **/F.,** **Dt.** 26-07-2023

Copy forwarded to FAs/ AFAs of all Administrative Departments and Chief Accounts Officers/ Accounts Officers of the Heads of Departments for information and necessary action.

Joint Secretary to Government

Memo No. 20924 **/F.,** **Dt.** 26-07-2023

Copy forwarded to all Treasury Officers of District Treasuries/ Special Treasuries/ Sub-Treasuries for information and necessary action.

Joint Secretary to Government

Memo No. 20925 **/F.,** **Dt.** 26-07-2023

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. 20926 **/F.,** **Dt.** 26-07-2023

Copy forwarded to Portal-in-Charge, FID/all Officers/ Sections of Finance Department for information and necessary action.

The Portal-in-Charge, FID is requested to upload the circular in the FD website **https://finance.odisha.gov.in/**.

Joint Secretary to Government

Top Priority

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No 4028 /F. Dated 07th February, 2023
FIN-WM-BT-0001-2022

From

Vishal Kumar Dev, IAS
Principal Secretary to Government

To

Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries/
Special Secretaries to Government/
All Heads of Department.

Sub: **Deadlines for financial sanction, issue of allotment, re-appropriation of funds, surrender of provisions and drawal of funds in the remaining part of the current financial year.**

Ref: Finance Department Circular No.19124/F, dt.30.07.2022 & 30927/F dt.09.12.2022.

Madam/Sir,

I am directed to say that Finance Department have issued instructions to avoid rush of expenditure towards the fag end of the current financial year in the circulars under reference and fixed deadlines for issue of allotment, surrender of budgeted provision and drawal of funds etc. In the meantime, some deadlines have elapsed and references for sanction/release and re-appropriation of funds beyond the date fixed are being received by Finance Department from different quarters.

2. (i) Rush of expenditure in the last quarter of the financial year defeats the objective of efficient and economic use of resources. It may also lead to unproductive and wasteful expenditure. However, keeping in view the difficulties faced by different Departments, it has been decided to further extend the deadlines for completion of all formalities for issue of allotment, sanction for release of funds, re-appropriation of funds and surrender of

provisions as stipulated below. The Administrative Departments are therefore impressed upon to strictly adhere to these deadlines.

Sl. No.	*Items*	*Previous Deadline with Ref. to Para No. of F.D. Letter No. 30927/F dt.09.12.2022*	*Revised Deadline*
1.	Issue of Sanction Orders for release of funds.	31.01.2023 { Para-2 (vi) }	24.02.2023
2.	Re-appropriation of funds		24.02.2023
3.	Issue of allotment	31.12.2022 { Para- 2 (ii) }	24.02.2023
4.	Online transmission of Allotment data to Treasury Portal (IFMS)	13.01.2023 { Para-5 (i) }	24.02.2023
5.	Surrender of un-utilized funds	31.01.2023 { Para-2 (vi) }	28.02.2023

(ii) The concerned Departments covered under Cash Management System have been requested to surrender the shortfall amount in overall expenditure as well as Programme Expenditure upto 3rd Quarter of the current financial year 2022-23 by **28th February, 2023** vide Finance Department UOI No. 85/F, dated 04.02.2023. The Directorate of Treasuries & Inspection will allow expenditure for the last quarter and the month of March, 2023 after taking into account the amount to be surrendered.

3. **Last date for submission of bills in Treasury for drawal of funds :– 9th March/ 14th March, 2023**- In order to avoid last minute rush, it has been indicated in para 7 (v) of Finance Department circular No.19124/F, dated 30.07.2022 and para 2 (vii) of Finance Department circular No.30927/F, dated 09.12.2022 that **the last date of submission of bills to the Treasuries for the financial year 2022-23 shall be 9th March, 2023 for claims under other contingencies, machinery, equipment, vehicle, share capital, subsidy and loans and 14th March, 2023 for other claims.** These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items / claims should be issued on or before the dead lines for submission of bills. The last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury / Sub-Treasury concerned.

4. Budgeted funds shall not be allowed to be transferred to Civil Deposit under any circumstances and transfer of money drawn from Treasury to 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.

5. (i) Under the Integrated Financial Management System (IFMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and Drawing & Disbursing Officers have access to the System (IFMS) through the Budget Interface, Works and Forest Expenditure Modules of the Treasury Portal (internet). The transactions are made through the System. The IFMS does not provide for any backlog processing of transactions at any stage. As such exactly after **12.00 Midnight of 31st March 2023, which is technically the end of the current financial year 2022-23, the system would automatically disable all the allotments for 2022-23 across the State for the financial year 2022-23 and it would not be possible at all to carry out any transaction relating to the budget of 2022-23 after that. Besides, the e-kuber payment platform of the R.B.I which is using NEFT for settlement of claims and Core Banking System of Agency Banks will not accept last minute transactions. Hence, 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 31st March, 2023. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all cheques sufficiently ahead so that the payees would be able to encash the cheques before 31st March, 2023.**

(ii) Distribution of Budgetary Allotment, re-appropriation and surrender of funds are made by the Controlling Officers through the Budget Interface and Works Expenditure Module of Treasury Portal (internet). The cheque drawing DDOs of Forest and Engineering Departments also issue cheques through the Works Expenditure Module of IFMS. Network failure may deny access to the Treasury Portal. In case of such internet failure, allotment, distribution and cheque processing in case of Forest and Engineering Departments may be made by using the facility available in the nearest Treasuries/Special Treasuries/Sub-Treasuries in intranet or at the Central Location in the Directorate of Treasuries and Inspection, Odisha, Bhubaneswar. This is available as a back up facility.

6. Budgetary Allocation pertaining to Central Sector Schemes and Centrally Sponsored Schemes may not be surrendered in a routine manner where there is

likelihood of receipt of Central Assistance and scope for expenditure towards the end of the financial year. In case of late receipt of Central Assistance beyond the deadline stipulated in para-2 above, the Administrative Departments may immediately move Finance Department for extension of the deadlines to facilitate expenditure.

7. **SR-242 of O.T.C. Vol-I** mandates that money should not be drawn from the Treasury unless it is required for immediate disbursement. In case funds are to be transferred to implementing agencies, it is to be ensured that funds are drawn and transferred only for actual expenditure and not for parking in Bank Account. In this regard detail instructions issued vide Finance Department letter No.23583/F, dated 10.07.2019 must be scrupulously followed.

I would, therefore, 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,

Principal Secretary to Government

Memo No. 4029 /F, dated 07.02.2023

Copy forwarded to the Private Secretaries to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

7.02.2023

Under Secretary to Government

Memo No. 4030 /F, dated 07.02.2023

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department/ for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

7.02.2023

Under Secretary to Government

Memo No. 4031 /F, dated 07.02.2023

Copy forwarded to the Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission/Principal Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

7.02.2023

Under Secretary to Government

Memo No. 4032 /F, dated 07.02.2023

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

7.02.2023

Under Secretary to Government

Memo No. 4033 /F, dated 07.02.2023

Copy forwarded to all Collectors/all Controlling Officers for information and necessary action.

7.02.2023

Under Secretary to Government

Memo No. 4034 /F, dated 07.02.2023

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

7.02.2023

Under Secretary to Government

Memo No. 4035 /F, dated 07.02.2023

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

7.02.2023

Under Secretary to Government

Memo No. 4036 /F, dated 07.02.2023

Copy forwarded to State Head Portal, Secretariat with a request to upload the copy of the circular in Finance Department website (www.odisha.gov.in/finance).

7.02.2023

Under Secretary to Government

Top Priority

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No 6152 /F, Dated 27th February, 2023
FIN-WM-BT-0001-2022

From

Vishal Kumar Dev, IAS
Principal Secretary to Government

To

Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries/
Special Secretaries to Government/
All Heads of Department.

Sub: **Revised deadlines for issue of sanction orders for release of funds, issue of allotment, re-appropriation of funds, online transmission of Allotment data to Treasury Portal (IFMS) and surrender of unutilized fund in the remaining part of the current financial year.**

Ref: ***Finance Department Circular No.4028/F, dt.07.02.2023.***

Madam/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 financial sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and submission of proposal to Finance Department for release of funds in letter No.4028/F, dated 07.02.2023.

3. In the meantime, references for relaxation of deadlines for sanction/release and re-appropriation of funds, issue of allotment etc. beyond the date fixed are being received by Finance Department from different quarters. Hence, **in view of the difficulties faced by different Departments, it has been decided to further extend the deadline for issue of sanction orders for release of funds, issue of allotment, re-appropriation of funds, online transmission of Allotment data to Treasury Portal (IFMS) and surrender of unutilized fund in the**

remaining part of the current financial year and the revised deadline is mentioned below:

Sl. No.	*Items*	*Previous Deadline with Ref. to F.D. Letter No. 4028/F dt.07.02.2023*	*Revised Deadline*
1.	Issue of Sanction Orders for release of funds.	24.02.2023	03.03.2023
2.	Re-appropriation of funds	24.02.2023	
3.	Issue of allotment	24.02.2023	
4.	Online transmission of Allotment data to Treasury Portal (IFMS)	24.02.2023	04.03.2023
5.	Surrender of un-utilized funds	28.02.2023	

4. However, the last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury / Sub-Treasury concerned.

5. SR-242 of O.T.C. Vol-I mandates that money should not be drawn from the Treasury unless it is required for immediate disbursement. In case funds are to be transferred to implementing agencies, **it is to be ensured that funds are drawn and transferred only for actual expenditure and not for parking in Bank Account**. In this regard detail instructions issued vide Finance Department letter No.23583/F, dated 10.07.2019 must be scrupulously followed.

I would, therefore, request you kindly to take timely steps for sanction, re-appropriation, allotment, online transmission of Allotment data to Treasury Portal (IFMS) and surrender of funds by the revised deadline 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,

Principal Secretary to Government

Memo No. 6153 **/F, dated** 27.02.2023

Copy forwarded to the Private Secretaries to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

27/2/23

Deputy Secretary to Government

Memo No. 6154 **/F, dated** 27.02.2023

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department/ for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

27/2/23

Deputy Secretary to Government

Memo No. 6155 **/F, dated** 27.02.2023

Copy forwarded to the Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission/Principal Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

27/2/23

Deputy Secretary to Government

Memo No. 6156 **/F, dated** 27.02.2023

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

27/2/23

Deputy Secretary to Government

Memo No. 6157 **/F, dated** 27.02.2023

Copy forwarded to all Collectors/all Controlling Officers for information and necessary action.

27/2/23

Deputy Secretary to Government

Memo No. 6158 **/F, dated** 27.02.2023

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

27/2/23

Deputy Secretary to Government

Memo No. 6159 **/F, dated** 27.02.2023

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

27/2/23

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

****

No. 7487 /F, Dated 06/03/2023

FIN-WM-BT-0001-2022

From:

Sri M.K. Mohanty,
Joint Secretary to Government

To

The Director of Treasuries & Inspection, Odisha,
Bhubaneswar.

Sub: **Extension of deadline for issue of sanction order for release of funds, allotment of funds and online transmission of the same to Treasury Portal (IFMS) after the deadline.**

Sir

I am directed to say that Finance Department have allowed extension of deadline for issue of sanction order for release of funds, issue of allotment of Rs.4,35,66,000/- (Rs. 4,23,27,000/- in favour of 30 collectors and Rs. 12,39,000/- in favour of ROTI) and online transmission of the same to Treasury Portal (IFMS) on or before 10.03.2023 for carrying out IEC activities such as Rajaswa Mela & Display of glowing board in Tahasil & RI Circles and for making of video spots on the transformative initiatives to create public awareness in respect of Revenue & Disaster Management Department.

The concerned Treasury Officers may be intimated accordingly.

Yours faithfully,

MKM 06/03/23

Joint Secretary to Government

Memo No 7488 /F **Dated** 06/03/2023

Copy forwarded to the FA-cum-Special Secretary to Government, Revenue & Disaster Management Department for favour of information and necessary follow up action.

6.03.2023

Under Secretary to Government

Memo No 7489 /F **Dated** 06/03/2023

Copy forwarded to the Treasury Branch/GS-I Branch, Finance Department for information.

6.3.2023

Under Secretary to Government

Top Priority

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No 7036 /F, Dated the 3rd March, 2025
FIN-WM-BT-0001-2024

From
Saswata Mishra, IAS
Principal Secretary to Government

To
Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government.
All Department.
All Heads of Department

Sub: Revised deadlines for issue of sanction orders for release of funds, issue of allotment, re-appropriation of funds and surrender of unutilized fund in the remaining part of the current financial year

Ref: Finance Department Circular No.5184/F dt.14.02.2025.

Madam/Sir,

I am 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 financial sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries in letter No.5184/F, dated 14.02.2025.

2. In the meantime, references for relaxation of deadlines for sanction/release and re-appropriation of funds, issue of allotment etc. beyond the date fixed are being received by Finance Department from different quarters. Hence, in view of the difficulties faced by different Departments, it has been decided to further extend the deadline for issue of sanction orders for release of funds, issue of allotment, re-appropriation of funds and surrender of unutilized fund in the

remaining part of the current financial year. The revised deadline is mentioned below.

Sl. No.	*Items*	*Previous Deadline with Ref. to F.D. Letter No. 5184/F dt.14.02.2025*	*Revised Deadline*
1.	Issue of Sanction Orders for release of funds.	28.02.2025	07.03.2025
2.	Re-appropriation of funds		
3.	Issue of allotment		
4.	Surrender of un-utilized funds		

3. However, the last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury / Sub-Treasury concerned.

I would, therefore, request you kindly to take timely steps for sanction, re-appropriation, allotment and surrender of funds by the revised deadline 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,

Principal Secretary to Government

Memo No. 7037 **/F,** **dated** 03.03.2025

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department/ for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

03.03.2025

Deputy Secretary to Government

Memo No. 7038 **/F,** **dated** 03.03.2025

Copy forwarded to the Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission/Principal Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

03.03.2025

Deputy Secretary to Government

Memo No. 7039 **/F,** **dated** 03.03.2025

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

03.03.2025

Deputy Secretary to Government

Memo No. 7040 **/F,** **dated** 03.03.2025

Copy forwarded to all Collectors/all Controlling Officers for information and necessary action.

03.03.2025

Deputy Secretary to Government

Memo No. 7041 **/F,** **dated** 03.03.2025

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

03.03.2025

Deputy Secretary to Government

Memo No. 7042 **/F,** **dated** 0303.2025

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

03.03.2025

Deputy Secretary to Government

Top Priority

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No 5409 /F, Dated 27.02.2026
FIN-WM-BT-0001-2025

From

Sanjeeb Kumar Mishra, IAS
Principal Secretary to Government

To

Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government
All Departments
All Heads of Departments

Sub: Revised deadlines for issue of sanction orders for release of funds, issue of allotment, re-appropriation of funds and surrender of unutilized fund in the remaining part of the current financial year

Ref: Finance Department Circular No.3653/F dt.10.02.2026.

Madam/Sir,

I am to say that Finance Department had earlier intimated all Departments / all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for financial sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries in letter No.3653/F, dated 10.02.2026.

2. In the meantime, references for relaxation of deadlines for sanction/release and re-appropriation of funds, issue of allotment etc. beyond the date fixed are being received by Finance Department from different quarters. Hence, in view of the difficulties being faced by different Departments, it has been decided to further extend the deadline for issuance of sanction orders for release of funds,

issue of allotment, re-appropriation of funds and surrender of unutilized fund in the remaining part of the current financial year. The revised deadline is mentioned below.

Sl. No.	*Items*	*Previous Deadline with Ref. to F.D. Letter No. 3653/F dt.10.02.2026*	*Revised Deadline*
1.	Issue of Sanction Orders for release of funds.	27.02.2026	09.03.2026
2.	Re-appropriation of funds		
3.	Issue of allotment		
4.	Surrender of un-utilized funds		

3. However, the last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury / Sub-Treasury concerned.

I would, therefore, request you kindly to take timely steps for sanction, re-appropriation, allotment and surrender of funds by the revised deadline stipulated above in the interest of fiscal discipline and effective financial management.

Yours faithfully,

Principal Secretary to Government

Memo No. 5410 **/F,** **dated** 27.02.2026

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department/ for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

Joint Secretary to Government

Memo No. 5411 **/F,** **dated** 27.02.2026

Copy forwarded to the Registrar, Orissa High Court/ Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission/ Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

Joint Secretary to Government

Memo No. 5412 **/F,** **dated** 27.02.2026

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

Joint Secretary to Government

Memo No. 5413 **/F,** **dated** 27.02.2026

Copy forwarded to all Collectors/all Controlling Officers for information and necessary action.

Joint Secretary to Government

Memo No. 5414 **/F,** **dated** 27.02.2026

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

Joint Secretary to Government

Memo No. 5415 **/F,** **dated** 27.02.2026

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

Joint Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 7001 /F Dated 17.03.2026
FIN-WM-BT-0001-2025

From

Samarjit Nayak,
Under Secretary to Government

To

The Director of Treasuries & Inspection,
Odisha, Bhubaneswar.

Sub: **Extension of deadline for issue of sanction order for release of funds, re-appropriation of funds, allotment of funds and online transmission of same to Treasury Portal (IFMS) after the deadline.**

Madam,

I am directed to say that Finance Department has extended the deadline for issue of sanction order for release of funds, re-appropriation of funds, online transmission of same to Treasury Portal (IFMS) and submission of related bills in the concerned Treasury up to 20.03.2026 towards incurring following Administrative Expenditure for the FY-2025-26 by **Rural Development Department**:

1. **TRs.911**, under Demand No.28-EOM-2059-80-052-0851 (Maintenance and Repair)-02001 (Wages Salaries)-001 (Salaries),
2. **TRs.395** under Demand No.28-EOM-2059-80-052-0851 (Maintenance and Repair)-02001 (Wages Salaries)-003 (Dearness Allowance),
3. **TRs.1600** under Demand No.28-EOM-2059-80-001-0453 (Executive Engineer, Rural Works- Estt. Charges)-08001 (Office Expenses)-013 (Office Expenses)

The concerned Treasury Officer may be intimated accordingly.

Yours faithfully,

17/03/26

Under Secretary to Government

Memo No 7002 **/F, Dated** 17.03.2026

Copy forwarded to the FA-cum-Additional Secretary to Govt., Rural Development Department for kind information and necessary action.

17/03/26

Under Secretary to Government

Memo No 7003 **/F, Dated** 17.03.2026

Copy forwarded to Treasury Branch / Works-I Branch, Finance Department for kind information.

17/03/26

Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. 21608, dated 31.07.2024
FIN-WM-BT-0001-2024

From
Saswat Mishra, I.A.S.,
Principal Secretary to Government.

To
The Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government/
All Departments
All Heads of Departments

Sub: Regulation of Expenditure out of the Vote on Account for two months of the year 2024-25 beginning from 1st August, 2024 to 30th September, 2024.

Madam/Sir,

I am to say that keeping in view the General Election, 2024, the Vote on Account was taken for the first four months of the financial year 2024-25 and is valid till end of July, 2024. Completing legislative process for getting appropriation of the full budget would require time. Hence, in order to continue the expenditure for the ongoing activities during August and September, 2024, there will be Vote on Account appropriation for the month of August and September, 2024. The Administrative Departments will be authorized to incur expenditure for two months of the Financial Year 2024-25 beginning from 1st August, 2024 to 30th September, 2024 as soon as the Appropriation (Vote on Account No.2) Bill for 2024-25 is passed by the State Legislature and enacted.

Classification of Budgetary provision & expenditure

2. The Budgetary provision and expenditure of the State Government have been classified into the following four broad categories.

A. Administrative Expenditure:

(i) Establishment, Operations & Maintenance (EOM) Expenditure

(ii) Debt Servicing Expenditure

B. Programme Expenditure:

(i) State Sector Schemes

(ii) Central Sector Schemes

(iii) Centrally Sponsored Schemes

C. **Disaster Response Fund:**

(i) State Disaster Risk Management Fund (SDRMF)

(ii) National Disaster Risk Management Fund (NDRMF)

D. **Transfers from State:**

(i) Union Finance Commission Transfers to Local Bodies

(ii) State Finance Commission Transfers to Local Bodies

(iii) Other Transfers

3. The Departments should carefully chalk out their work programme from beginning of the month of August of the financial year and make available the provision made in the Demand for Grants and Appropriations within the overall limit indicated in the Voted, Charged, Revenue and Capital section of the Vote on Account under column (5) and (6) of the Vote on Account, 2024-25 to the spending Units. The guiding principles and modalities for sanction and release of funds in terms of the Vote on Account for two months of the 2024-25 beginning from 1st August, 2024 to 30th September, 2024 are specified below.

Guiding Principles for implementation of Budget

4. While sanctioning funds, the following guidelines are to be observed by all the Departments including the 20 Departments covered under the Cash Management System.

(i) Expenditure on creation of capital assets and completion of projects; economy in Administrative Expenditure on establishment, operations and maintenance should be given top most priority.

(ii) Funds should be released according to a definite action plan for achieving the quantifiable physical target fixed for the year. **The Secretaries of Administrative Departments are to review physical achievement against expenditure by 15th of every month against monthly/quarterly targets.**

(iii) Central Sector Schemes and Centrally Sponsored Schemes:

(a) Normally, expenditure for these schemes is to be made against availability of Central Assistance only during 2024-25. Instances have come to notice of Finance Department that the Administrative Departments are presenting bills in the treasuries for drawal of fund only on the basis of sanction order issued by the respective Line Ministry of Government of India without checking the position of receipt of

central assistance by the State Government. The position of receipt of central assistance is updated every day in the Finance Department website (https://finance.odisha.gov.in/important-links/receipt-central-assistance). **The concerned scheme officer and Financial Advisor/ Assistant Financial Advisor should check position of receipt of CA from the website of Finance Department before sanction/release/drawal of funds.**

(b) However, in case of urgent necessity for release of funds for continuing Central Sector Schemes and Centrally Sponsored Schemes, the Administrative Departments can incur expenditure to the extent of 50% of the provision under the respective scheme or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during August to September, 2024 pending receipt of Central Assistance under these schemes with concurrence of the Financial Advisor/Assistant Financial Advisor. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component up to 50% of the provision, during August to September, 2024 in anticipation of receipt of Central Assistance up to 30.09.2024 without concurrence of Finance Department **subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25**. *However, calculation of such threshold expenditure will include the previous expenditure incurred up to July, 2024.* On receipt of Central Assistance, it will be first adjusted towards the advance release made by the State Government.

(c) The Administrative Departments should furnish Utilisation Certificate and Statement of Expenditure in time to the respective line Ministries of Government of India in order to obtain the Central Assistance due.

(d) Ministry of Finance, Government of India have issued detailed procedure and guidelines for release of funds to the States under the Centrally Sponsored Scheme. Besides, they have introduced an alternative fund flow mechanism named **SNA-SPARSH Model** for "just-in-time" release of Centrally Sponsored Schemes (CSS) funds through an integrated framework of PFMS, State

IFMIS and e-Kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered under the SNA-SPARSH model are to be notified by them from time to time. Accordingly, Government of Odisha has adopted the alternative fund flow mechanism i.e. **SNA-SPARSH Model** to bring about more efficiency in cash management in the State. The detail procedure and guidelines issued by Government of India and State Government for release of funds under CSS as well as for implementation of SNA SPARSH Model shall be strictly followed by all the concerned Departments.

(iv) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.

(v) The Administrative Departments would obtain necessary approval of Project Approval Committee/Empowered Committee for sanction of the provision made in their Demand for Grant for share capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives following due process and procedure.

(vi) In case any Administrative Department intends to grant any relief to any PSU/Co-operative in recovery of outstanding Government dues while releasing Share capital/loan or subsidy, prior concurrence of Finance Department would be necessary.

(vii) Statutory dues viz. Sales Tax/VAT, GST, Municipal Tax, compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rates & Taxes, both current and arrears, should be cleared on the basis of provision made in the Budget after verification and scrutiny and rebate where-ever available should be availed. **If any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO**. The DDOs shall use the online system i.e. Government Consumer Revenue Collection System (GCRCS) for electronically receiving electricity bills, making payment and periodic monitoring of pending bills. However, they are required to record a certificate on the body of the bill to be presented in Treasuries in respect of electricity dues that "**the payment relates only to the official use/ consumption and does not include any dues related to residential connection**".

(viii) 30% of the annual allocation under M.V., Telephone, T.E. and Office Expenses should be distributed in such a manner so that it

will meet the requirement for two months of the Financial Year 2024-25 beginning from 1st August to 30th September, 2024.

(ix) The maintenance expenditure under **Administrative Expenditure {Establishment, Operations and Maintenance (EOM) Expenditure}** for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control Work etc. should be limited to 30% of the Annual Provision and spent according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. However, the allocation for O & M expenditure in respect of Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control Work etc. may exceed the limit of 30% of Annual Provision in case of necessity in consultation with Financial Advisors of the Departments **subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25.** While exceeding the expenditure limit of 30% of Annual provision, the Administrative Departments shall ensure that the expenditure already incurred under the respective unit from 1st April, 2024 to 31st July, 2024 is included and in no case the *total expenditure* so *incurred* exceeds the Annual provision. Distribution of allocation among the administrative units must be in accordance with the approved Annual Maintenance Plan. The Financial Adviser/A.F.A. of the concerned Department shall be Nodal Officer for the purpose, who shall coordinate with the line agencies and compile the Annual Maintenance Plan. Expenditure for maintenance of capital assets should be made only as per the Annual Maintenance Plan duly vetted by Finance Department.

(x) Creation of posts would require prior concurrence of Finance Department. Proposals for creation and filling up of posts should be made only if the posts are essential for delivery of public services or developmental needs. Proposals for creation of new posts should be accompanied with detail position of sanctioned strength, men in position and vacancy of all categories of posts of the concerned Department. Before processing such proposals, the Administrative Department should make an assessment of the redundant posts available in their Department which can be abolished in lieu of creation of the new posts. In case men are in position against the redundant posts, the Administrative Department may also propose for suitable redeployment of such personnel. Proposals for creation of new posts shall not be considered by Finance Department unless the same is accompanied with an

assessment of available redundant posts. Besides, creation of new posts would be considered by Finance Department only if at least 85% of the sanctioned posts of the relevant category have been filled up. Permission of the Empowered Committee constituted in terms of Finance Department Resolution No. 22989/F, dated 05.08.2014, would be required for filling up of base level vacant posts meant for direct recruitment. While submitting such proposals, the Administrative Department are to prepare Memorandum as stipulated at (III) of the above-mentioned Finance Department Resolution along with information required in Annexure-I, II and III thereof including assessment of redundant posts for abolition/re-deployment.

(xi) Finance Department encourages hiring of private vehicles in place of Government owned vehicles. In terms of Finance Department Office Memorandum No.22924/F, dated 14.08.2023, the Administrative Departments shall be competent to take a decision at their level for hiring of private vehicle for official use in substitution of existing Government vehicle after completion of the process of condemnation and scrapping of old vehicle. However, hiring sought without condemnation of existing vehicles and hiring of vehicles for new offices will require prior concurrence of Finance Department. The concerned Administrative Departments are required to strictly follow the instructions issued vide Finance Department letter No.5421/F, dated 14.02.2020 read with Finance Department Office Memorandum No.10335/F, dated 31.03.2023 for purchase of new vehicles.

(xii) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of sanction of the Administrative Departments as well as overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25.

(xiii) State Compensatory Afforestation Fund: Provision has been made towards 'State Compensatory Afforestation Fund' in Demand No.22 in the Vote on Account, 2024-25. However, availability of provision in the Budget does not automatically entitle the Administrative Department for drawal of funds. It is contingent upon availability of balance in the State Fund. In other words, expenditure out of the Budget provision can only be made to the extent of the amount available in the State Fund. The Financial Adviser/AFA of Forest, Environment & Climate Change Department shall check availability of balance in the State Fund while processing proposals for sanction/drawal of funds out of Vote on Account, 2024-25.

Besides, the Forest, Environment & Climate Change Department is required to furnish copy of monthly breakup of estimated expenditure from 1st August, 2024 to 30th September, 2024 to Finance Department by 14th August, 2024.

Sanction & Release of Funds from Vote on Account

5. Expenditure to be incurred for new schemes or new services, existing establishments and ongoing schemes and programmes. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially can only be made after completion of the process of appraisal and approval by competent authority subject to the provision made in the Vote on Account, 2024-25. Accordingly, the Administrative Departments are requested to follow the instructions mentioned below, while allocating funds and incurring expenditure in respect of each unit of appropriation out of the provision made in the Demand for Grants and Appropriations and limit indicated in the Vote on Account 2024-25.

(I) The Vote-on-Account appropriation for two months include 30% of Annual Provision for revenue expenditure, 40% for capital expenditure and 100% for disaster management, social security pension, judiciary and election releated expenditure. **Expenditure under a minor head during 1st August , 2024 to 30th September, 2024 should ordinarily be limited to the provision under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State made for the financial year, 2024-25, in the Demand for Grants and Appropriations.** However, the expenditure can be exceeded in the functional major/minor heads subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25, with prior concurrence of Financial Advisor/A.F.A of the Department. While exceeding the expenditure limit of the Annual provision, the Administrative Departments shall ensure that the expenditure already incurred under the respective unit from 1st April, 2024 to 31st July, 2024 is included and in no case the total expenditure so incurred exceeds the Annual provision.

(II) Detail unit of appropriation like Pay, DA, HRA etc. have been indicated below the minor head. The details of the

provision below the minor head up-to the unit of appropriation has been made available through the Budget Interface and Works expenditure module and placed in the Treasury portal (http://www.odishatreasury.gov.in/www.ifmsodisha.gov.in). Accordingly, the Administrative Departments/Controlling Officers need to assess their requirements under each unit of appropriation and issue allotment order to concerned DDOs. For assessment of the requirement under different units of appropriation, the following procedure shall be adopted.

a) **Allotments should be distributed to meet the requirement for a period of two month only for each unit of appropriation.**

b) For salary components, calculation should be made as follows:

i. Pay – 30% of the provision for 2024-25 should be distributed.

ii. **D.A at the prevailing rate should be worked out, on the requirement under Pay.**

iii. H.R.A. - As per the admissible rate for *two* months.

iv. Un-utilized leave salary of retired Government Servants and those retiring between 01.08.2024 to 30.09.2024 should also be paid in full.

(c) For non-salary components unit-wise provision should be calculated by taking 10% increase over the expenditure made in the year 2023-24 excluding the provision for non-recurring expenditure like purchase of vehicles and contingencies etc. The recurring expenditure under non-salary components is to be considered while calculating 30% of the unit-wise provision for the year 2024-25 for distribution.

i) The sectoral allocation i.e. provision made under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State should be calculated separately keeping in view the limit of 30% of Annual Provision for revenue expenditure, 40% for capital expenditure and 100% for disaster management, social security pension, judiciary and election releated expenditure.

ii) Expenditure for the continuing Central Sector Schemes/Centrally Sponsored Schemes out of the Vote on Account, 2024-25, only should be considered, subject to the limit of Vote on Account and receipt of Central Assistance. The state share is to be released in accordance with receipt of Central Assistance. **However, in case of urgent necessity for release of funds,** the Administrative Departments can incur expenditure to the extent of 50% of the provision under the respective scheme or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during August to September, 2024 pending receipt of Central Assistance under the scheme with concurrence of the Financial Advisor/A.F.A of the Departments. **Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component** up to 50% of the provision, during August to September, 2024 in anticipation of receipt of Central Assistance up to 30.09.2024 without concurrence of Finance Department with a stipulation that the expenditure already incurred under the respective unit from 1st April, 2024 to 31st July, 2024 is included and in no case the expenditure so incurred exceeds the Annual provision

Illustration *:*

In case of a Centrally Sponsored Schemes with financing pattern of CS:SS - 60:40, if the budget provision is Rs.100.00 crore, on receipt of CS of Rs.30.00 crore, CS of Rs.30.00 crore together with SS of Rs.20.00 crore can be released, ***subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25.***

Priority areas of expenditure

6. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme e.g.- **(i)** EAP, RIDF, LTIF and other Resource Tied up schemes under Programme Expenditure, **(ii)** Central Sector Schemes and Centrally Sponsored Schemes, **(iii)** State Sector Schemes under Programme Expenditure like ABADHA, BASUDHA,

Madhubabu Pension Yojana, Mission Shakti, MAMATA, Setu Bandhan Yojana, Parvati Giri Mega Lift, Gopabandhu Jana Arogya Yojana, Mukhyamantri Swasthya Seva Mission etc. **(iv)** Disaster Risk Management Funds.

Submission of Utilisation Certificate

7. While scrutinizing proposals for sanction of expenditure during 1st August, 2024 to 30th September, 2024 of the year 2024-25, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2023-24 should be reviewed by the Administrative Departments. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. Before releasing money to the implementing agencies, it should be ensured that the implementing agencies have utilized the funds transferred to them in the previous years and the same is not lying unutilized and parked by the implementing agencies in Bank Account. **The Financial Adviser/AFAs of Administrative Departments and Financial Advisers and Chief Accounts Officer/Accounts Officers of Heads of Departments and other offices should strictly adhere to the instructions laid down in Finance Department letter No.23583/F, dated 10.07.2019.**

The following certificate shall be recorded in the Sanction Order for release of fund to implementing agency:

"the amount released to the implementing agency during 2023-24 has been utilized and the amount released prior to that has been fully utilized and the same is not lying unutilized & parked in bank account."

The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as enshrined in Odisha General Financial rules (OGFR), 2023 is to be scrupulously adhered to. The Financial Advisers and Assistant Financial Advisers are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.

However, the Departments are required to strictly follow the revised guidelines issued by Department of Expenditure, Ministry of Finance, Government of India for release of funds under the Centrally Sponsored Schemes (CSS) and Central Sector Schemes.

Even pacing of expenditure

8. **(i)** The flow of expenditure should be evenly paced and commensurate with the revenue receipts. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the

formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15% respectively of the Annual Budget provision.

(ii) The system of Global Allotment regarding personal entitlements has been introduced vide Finance Department letter No. 9755/F dated 18.03.2020 by which the fund in respect of Budgetary units mentioned therein are to be allotted to the respective Controlling Officer by the Administrative Departments and the Drawing and Disbursing Officers (DDOs) have been allowed to draw funds as per the requirement from the central allocation available with the respective Controlling Officers. There would be no need for distribution of allotment in respect of personal entitlements under the specified Heads/Units of expenditure below the level of Controlling Officer. Hence, the Administrative Departments will have to release the allotment relating to personal entitlements under the specified Heads/Units at one go **subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25**. In this regard, guidelines enshrined in Finance Department letter No.9755/F dated 18.03.2020 may be scrupulously followed.

(iii) Similarly, the system of Global Allotment has also been introduced for Festival Advance and interest bearing advances like House Building Advance and Advance for purchase of Motor Car/Motor Cycle. The budgetary allocation in respect of these advances is provided in Demand No.5–Finance Department centrally. Henceforth, it will not be required to make specific allotment of funds to the DDOs in respect of these advances which can be drawn following the detail procedure enshrined in Finance Department letter No. 33907/F dated 03.10.2019 and letter No. 9755/F dated 18.03.2020 **subject to the overall limit indicated in the Voted, Charged, Revenue and Capital section under column (5) and (6) of the Vote on Account, 2024-25**.

Online distribution of allotment to DDOs through Treasury Portal

9. (i) Instructions will be issued to all Departments to complete the process of distribution of allotments to the D.D.Os within the limit of expenditure mentioned in the Vote on Account, 2024-25 through Odisha Treasury Portal (http://www.odishatreasury.gov.in/ www.ifmsodisha.gov.in). The detailed DDO-wise Budget Allotments is to be distributed through Odisha Treasury Portal - (http://www.odishatreasury.gov.in/ www.ifmsodisha.gov.in), in order to enable the Treasuries/Special Treasuries/Sub Treasuries

to check the bills against budgetary allotment through IFMS. **However, the budgetary units of appropriation which are covered under Global Allotment System need not be allocated to the DDOs by the respective controlling Officers.**

The detailed provision made in the Demand for Grants and Appropriations and the limit of expenditure indicated in the Vote on Account, 2024-25 will be made available in the Budget Interface and works expenditure module of IFMS Portal (http://www.odishatreasury.gov.in /www.ifmsodisha.gov.in) **enabling Administrative Departments to distribute the allotments within the limit of expenditure mentioned in the Vote on Account.**

Accordingly, the Treasury Portal should capture the unit-wise expenditure allowed against the provision made in the Demand for Grants and Appropriations and the limit of expenditure indicated in Vote on Account, 2024-25 and account for the expenditure against these units against the provisions made for the whole year after the Annual Budget, 2024-25 is passed by the Legislative Assembly and the related Appropriation Bill is enacted. The Treasuries and Sub-Treasuries should, therefore, **insist on full accounting classification i.e. detailed description from Major Head to Unit of appropriation in the Bills presented for drawal.**

(ii) Allotment for Works Expenditure of Forest, Environment & Climate Change, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits based on budgetary allotment and accounts of the Division/Project, drawn through cheques, would continue to be routed through Works Expenditure module of the Treasury Portal and regulated by Finance Department Circular No. 28777(6)/F, dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions/projects through Works Expenditure module of the Treasury Portal.

(iii) Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule-17 (d) of the Delegation of Financial Powers Rules,1978 as amended from time to time.

(iv) Guidelines for utilization of provisions made for different works under Programme Expenditure of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings issued vide Finance Department O.M

No. 15744/F, dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works.

10. Budgetary funds will in no case be transferred to Civil Deposit.

Cash Management System for 20 Departments

11. Cash Management System is in operation in 20 key spending Departments. **For all these 20 Departments, the minimum level of expenditure up to the 3rd quarter i.e. 60%, not only under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State taken together but also under Programme Expenditure alone is non-negotiable. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. Separate instructions will be issued by Finance Department in this regard**

(ii) Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System : The Administrative Departments are authorized to sanction expenditure under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State up to the limit of Monthly Expenditure Plan for the month of August and September, 2024 subject to the procedure and limit of expenditure indicated in paragraph-5 in respect of sanction and release of funds from Vote on Account including expenditure for grants and subsidies, subject to the stipulations prescribed in paragraph 4.

General limit of sanction

12. (I) General limit of sanction : The Administrative Departments not covered under the Cash Management System are authorized to sanction expenditure up to Rs.1500.00 lakh at a time under **Administrative Expenditure & Transfers from State** and Rs.3000.00 lakh under **Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes)** subject to the procedure and limit of expenditure indicated in paragraph-5 in respect of sanction and release of funds from Vote on Account. Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.

(II) Full power for sanction of expenditure in specific cases: Notwithstanding the limits indicated at Sub-Para (I) above but subject to the procedure and limit of expenditure indicated in paragraph-5 in respect of sanction and release of funds from Vote on Account, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under **Disaster Risk Management Funds** against Relief expenditure and provisions made under **Administrative Expenditure and Programme Expenditure** towards Grant-in-aid (salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernization of State Police Force (including advance payment to Ordnance Factories for procurement of arms and ammunitions), judiciary, election and other Security Related Expenditure.

(b) All resource-tied up schemes and State's Own Flagship Programmes like BASUDHA, Madhubabu Pension Yojana, Gopabandhu Jana Arogya Yojana, Mukhyamantri Swasthya Seva Mission, Setu Bandhan Yojana, under **Programme Expenditure**.

13. All Administrative Departments including those covered under the Cash Management System would be required to obtain prior approval of Finance Department/Planning and Convergence Department as the case may be before releasing funds in respect of schemes/provisions reserved for **Post Budget Scrutiny.**

14. (i) As stipulated in Subsidiary Rule 242 of OTC, Volume-I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Besides, it is stipulated in Rule-25 (1) of O.G.F.R, 2023 that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Further, Rule-141 (3) of Odisha Budget Manual provides that no money should be drawn from the Treasury unless it is required for immediate payment. It is not permissible to draw money from the Treasury and keep them in Banks without sanction of Finance Department. Money should not be drawn from the Treasury simply on the ground that the charges have been sanctioned by competent authority. Nor is it permissible to draw money from the Treasury and then place it in deposit in order to avoid lapse of allotment. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the DDOs 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, instructions have been issued vide Finance Department letter No.8393, dated 28.03.2024 that the DDOs must record a certificate on the body of the bills presented after **31st March, 2024** as follows:

"the money drawn in cash/bank drafts/ deposited in current account up to the period 31.03.2024 has been disbursed by now except Rs._____which would be disbursed by 30.04.2024 at the latest".

Similarly, it was instructed that while presenting the pay bill for **April, 2024** to be paid on or after 01.05.2024, the D.D.O must record a certificate that:

"all money drawn in cash/bank draft/ deposited in current account up to the period 31.03. 2024 have been fully disbursed and no amount is lying un-disbursed with him".

(iii) Besides, it was further indicated that while presenting the pay bill for the month of **May, 2024** onwards, the D.D.O. must record a certificate to the effect that:

"the money drawn in shape of cash/bank draft / deposited in current account 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".

(iv) It was also instructed that while scrutinizing the bills to be presented during 2024-25, 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. This should be strictly followed.

(v) It is observed that though the cash balance Certificate is being furnished in a routine manner still huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. **The DDOs were instructed to furnish a cash balance report as on 30.04.2024 in the enclosed proforma (at Annexure) to the Collector of the District by 08.05.2024. The Collector in turn was required to report directly to Finance Department (Ways & Means Branch) by 15.05.2024, the name of DDOs who have drawn money up to 31st March 2024 but have not disbursed it by 30.04.2024. A copy of such report should**

also have been endorsed to the concerned Heads of Department". However, it is seen that the cash balance report has not been received in Finance Department from any Collector. The concerned DDOs and Collector of the respective districts are once again requested to submit the cash balance report to Finance Department (Ways & Means Branch) forthwith.

(vi) Instructions have been issued vide Finance Department letter No.23583/F, dated 10.07.2019 and letter No.32215/F, dated 21.11.2014 that money should not be drawn from the Treasury by the DDOs unless it is required for immediate disbursement. Un-authorized parking of Government money in Bank Account in contravention of financial rules and instructions issued by Finance Department is strictly prohibited. **It has been stipulated in the above mentioned circulars of Finance Department that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule -15 of the OCS (CC&A) Rules, 1962.** As per instructions issued vide Finance Department Circular No. 32215/F, dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/ Administrative Department. **They should take disciplinary action against the concerned sanctioning authority as well as the DDO, committing such irregularity, under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The sanctioning authority and the Drawing & Disbursing Officers shall strictly follow these instructions.**

Administrative Departments are to sanction and release funds for expenditure out of the Vote on Account, 2024-25 in accordance with the aforesaid instructions.

Yours faithfully,



Principal Secretary to Government

Memo No. 21609 **/F, dated** 31.07.2024

Copy forwarded to the Private Secretary to Chief Minister for kind information of Hon'ble Chief Minister.

Joint Secretary to Government

Memo No. 21610 **/F, dated** 31.07.2024

Copy forwarded to the Private Secretaries to Chief Secretary/ D.C.-cum-Additional Chief Secretary/ Principal Secretary, Finance Department for kind information of Chief Secretary/ D.C.-cum-Additional Chief Secretary/ Principal Secretary, Finance Department.

Joint Secretary to Government

Memo No. 21611 **/F, dated** 31.07.2024

Copy forwarded to the Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal/Secretary, State Human Rights Commission/Secretary, Odisha Electricity Regulatory Commission/ Chief Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

Joint Secretary to Government

Memo No. 21612 **/F, dated** 31.07.2024

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action. The aforesaid guidelines should be scrupulously followed.

Joint Secretary to Government

Memo No. 21613 **/F, dated** 31.07.2024

Copy forwarded to all Collectors/all Controlling Officers for information and necessary action.

Joint Secretary to Government

Memo No. 21614 **/F, dated** 31.07.2024

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers /Sub-Treasury Officers for information and necessary action.

Joint Secretary to Government

Memo No. 21615 **/F, dated** 31.07.2024

Copy forwarded to all Officers/ all Branches of Finance Department for information & necessary action.

Joint Secretary to Government

Annexure

CASH BALANCE REPORT OF DDOS AS ON 30.04.2024

Name & Designation of the D.D.O.	Name of the Heads of Department/ Administrative Department	Un-disbursed amount out of money drawn before 01.03.2024	Un-disbursed amount out of money drawn in March, 2024	Total amount of un-disbursed money	Break-up of the un-disbursed amount i.e. whether kept in cash/B.D./ Banker's Cheque/DCR or in unauthorized Bank Account.	Reasons for drawal & retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.
1	2	3	4	5	6	7

Signature

Designation of D.D.O.