



GOVERNMENT OF ODISHA

DELEGATION
OF
FINANCIAL POWERS RULES
1978

(Corrected and revised upto 8th April, 2013)

FINANCE DEPARTMENT

PREFACE TO THE FIRST EDITION

The scheme of delegation of enhanced financial powers in favour of Administrative Departments of Government and Heads of Departments was introduced with effect from the 1st March 1963, vide Resolution No.5394 – Codes – 16/63, dated the 18th February 1963. Subsequently, this Resolution was superseded by another Resolution No.14028 – F., dated the 1st April 1967. Several orders and clarifications were also issued thereafter supplementing or modifying the provisions of this Resolution. Government have, therefore, decided to bring out a self-contained set of instructions in the form of rules entitled “The Delegation of Financial Powers Rules, 1978” incorporating therein all modifications to serve as a handy reference book for exercise of delegated powers.

Errors and omissions, if any, may kindly be brought to the notice of the Finance Department.

Bhubaneswar
The 13th March, 1978

S. KANUNGO
Secretary to Government
Finance Department

PREFACE TO THE SECOND EDITION

After issue of the First Edition of the Delegation of Financial Powers Rules in 1978, several amendments have been made in the Rules in the light of the experience gained during the last three years. The system of Pre-Budget scrutiny of State Plan Schemes incepted in 1978, has now become a settled practice in the Government Departments, assuring financial clearance to almost all the budgeted schemes before the commencement of the financial year. Central Sector Schemes have also been brought within its compass. To facilitate uninhibited exercise of delegated powers in greater measure, the powers of sanctioning authorities to authorise contingent expenditure, purchase stores and accord administrative approval to works have been substantially enhanced. Further, to make the delegations comprehensive and complete, new provisions have been added giving financial powers to all Heads of Offices. Improvements brought about in the system of making Budget allotments to subordinate authorities have also been included in the Rules.

A fresh edition has been found necessary to incorporate these amendments and revisions. Opportunity has also been taken to abridge certain portions of the Rules to avoid repetition. This edition incorporates all additions and alterations made up to 4th August 1981.

Errors or omissions, if any, may be brought to the notice of the Finance Department.

Bhubaneswar
The 7th August, 1981

S. KANUNGO
Secretary to Government
Finance Department

PREFACE TO THE THIRD EDITION

The second Edition of the Delegation of Financial Powers Rules was published during the year 1981. In the meantime, several amendments have been made in the Rules in the light of the experience gained during the last eight years. Higher financial powers have been delegated to the Administrative Departments, Heads of Departments and Heads of Offices. Further, to make the delegation comprehensive and complete, new provisions have been made in the Rules giving financial powers in certain new items like purchase and repair of Xerox machines and sanction of *ex- gratia* payments to the families of deceased Government servants. It has become necessary to bring out a fresh edition with all these amendments and addition as have been made up to the 20th March 1989.

Any error or omission in this book may be brought to the notice of the Finance Department for rectification.

Bhubaneswar
The 20th March, 1989

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

PREFACE TO THE FOURTH EDITION

The Third Edition of the Delegation of Financial Powers Rules was published in the year 1989. Several amendments have been made in these Rules during the last four years. Enhanced financial powers have been delegated to the Administrative Departments, Heads of Departments and Heads of Office taking into account the escalation in the cost of materials and labour. This has necessitated bringing out a fresh edition incorporating the amendments made up to September, 1992.

Any error or omission in the Rules may be brought to the notice of the Finance Department for rectification.

Bhubaneswar
The 26th October, 1992

P.K. PATNAIK
Additional Chief Secretary-cum-
Secretary to Government
Finance Department

PREFACE TO THE FIFTH EDITION

The Fourth Edition of the Delegation of Financial Powers Rules was published during the year 1992. Several amendments have been made in these rules during the last eight years. Higher financial powers have been delegated to the Administrative Departments. Heads of Departments and Heads of Offices taking into account the escalation in the cost of materials, labour etc. A fresh edition has been found necessary to incorporate all the amendments made up to August, 2000. This revised edition is being brought out to take care of this, as well as to meet the demand for this rule book.

Errors or omissions, if any, may be brought to the notice of the Finance Department for rectification.

Bhubaneswar
The 1st September, 2000

A.S. SARANGI
Secretary to Government
Finance Department

PREFACE TO THE SIXTH EDITION

The Fifth Edition of the Delegation of Financial Power Rules, 1978 was published during the year 2000. After taking into account the need for enhanced delegation of power to functionaries at different levels for expediting implementation of various plans and programmes, several amendments have been made during the last 12 years. In the meantime, some new developments have taken place in the sphere of fiscal management of the State to ensure fiscal transparency, accountability, and gradually migrate to paperless transactions. These inter-alia include enactment of Odisha Fiscal and Budget Management Act, 2005, withdrawal of system of Letter of Credit for the Engineering Departments, performing certain functions through service provider, online compilation of budget and distribution of budgetary allocation, hiring of vehicles for use in Government office, restriction on creation of posts etc.

Further, a system of appraisal and approval of the new services/programmes has been put in place in line with the procedure adopted by Government of India in order to keep a close watch on implementation of these programmes right from the initial stage so that time over-run and cost over-run are avoided and achievement of physical target is ensured.

Moreover, certain provisions of the Delegation of Financial Powers Rules, 1978 have been elaborated and clarified to avoid ambiguity and any scope for interpretation otherwise.

In view of all these developments, a fresh edition has been found necessary to incorporate all these amendments, modifications and revisions made. This revised Edition is being brought out to make it user friendly and serve as a ready reference by Government functionaries at different levels.

Errors or omissions, if any, may be brought to the notice of Finance Department for rectification where-ever needed.

Bhubaneswar
The 8th April, 2013

J. K. MOHAPATRA
Additional Chief Secretary to Government
Finance Department

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DELEGATION OF FINANCIAL POWERS RULES, 1978

GOVERNMENT OF ODISHA FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, the 9th March 1978

No.12000-Codes-12/78 –F- In suppression of Finance Department Resolution No.14028-F dated the 1st April 1967, the Governor of Orissa hereby makes the following rules, namely:-

1. Short title and commencement- (i) These rules may be called the Delegation of Financial Powers Rules, 1978.

(ii) They shall come into force from the first day of April 1978.

2. Definitions- In these rules, unless the context otherwise requires-

- (a) **“Appropriation”** means the assignment to meet specified expenditure of funds included in a Primary unit of appropriation.
- (b) **“Contingent expenditure”** means all incidental and other expenditure including expenditure on store which is incurred for the management of an office, for the working of technical establishment such as a laboratory, workshop, industrial installation, farms and the like.
- (c) **“Department of Government”** means the Department of the State Government as notified from time to time and includes the Governor’s Secretariat and Legislative Assembly Secretariat.
- (d) **Each Case**
 - (i) **Each Case** in respect of **non-recurring** contingent expenditure means ‘**on each occasion**’. If on a particular occasion, number of articles of furniture are to be purchased, the powers of the sanctioning authority should be reckoned with reference to the total value of articles of furniture to be purchased on that occasion, and not with reference to individual articles like tables, chairs, racks, etc., constituting the furniture. Thus subordinate authority empowered to incur expenditure on the purchase of furniture to the extent of ₹1,500 in each case, would be competent to purchase various articles of furniture not exceeding ₹1,500 in value on each occasion.

It should, however, be borne in mind that purchases arising out of the same indent should not be split up and made separately on different dates with a view to avoiding the sanction of higher authority.

(ii) **Each case** in respect of **recurring** contingent expenditure means ‘**each type of expenditure per annum**’, e.g., if a subordinate authority is empowered to incur expenditure on repairs up to ₹1,500 per annum in each case, the said

authority would be competent to incur expenditure on repairs on any number of occasions during the year but subject to a limit of ₹1,500 for that year.

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

- (e) **“Finance Department”** means the Finance Department of the State Government.
- (f) **“Financial Adviser”** includes Assistant Financial Adviser in case of Administrative Departments and the Financial Advisers and Chief Accounts Officers/ Accounts Officers attached to the Heads of Departments and other offices who shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Administrative Departments.
(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)
- (g) **“Heads of Department”** means Government Servants mentioned in Appendix-3 of Odisha Service Code as may be amended from time to time.
- (h) **“Non-recurring Expenditure”** means expenditure other than recurring expenditure.
- (i) **“Primary unit of appropriation”** means a Primary unit of appropriation as defined in Rule 30 of the Orissa Budget Manual.
- (j) **“Public Works”** means civil works, public health, electrical, irrigation, navigation, embankment and drainage works.
- (k) **“Re-appropriation”** means the transfer of funds from one primary unit of appropriation to another such unit.
- (l) **“Recurring expenditure”** means expenditure which is incurred regularly at periodical intervals.
- (m) **“Subordinate Authority”** means an authority subordinate to a Department of the Government or a Head of Department.
(Notification No. Codes – 10/80-29482-F, dated 4-8-1981)
- (n) **“Government Company”** has the same meaning as under the Companies Act, 1956 (1 of 1956)
(Notification No. Codes – 10/80-29482-F, dated 4-8-1981)
- (o) Any other term appearing in these Rules (Delegation of Financial Power Rules, 1978), but not specifically defined herein, would have the same meaning as defined in the Odisha General Financial Rules, Odisha Budget Manual, Odisha Treasury Code, Odisha Service Code, General Provident Fund (Odisha) Rules etc., as the case may be.

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

3. Budgeting - (1) Finance Department will indicate in advance the ceilings of committed expenditure for various Departments under different Major Heads. The provision in the First Edition Budget in respect of schemes which have continued for more than two years will be admitted by the Finance Department on the basis of past actual as reported by the Controlling Officers and the Accountant-General, with such trend increases and other adjustments as considered necessary.

Controlling Officers should, however, indicate the items of non-recurring expenditure proposed to be incurred with sufficient justification. Provision for loans shall be made only through New Demand Schedules for which adequate justification with necessary details should be furnished. In case of revenue earning non-plan schemes, details of anticipated receipts, where the amount exceeds ₹1,00,000 should be given indicating the basis of calculation and explaining short-falls, if any.

(2) Files relating to continuing non-plan schemes which have been in operation for less than two years will be sent to the Finance Department for pre-Budget scrutiny and concurrence in the individual proposals.

(3) On receipt of the First Edition Budget and the files referred to above, Finance Department will examine the same and prepare consolidated Budget slips by Major Heads as far as possible, on points where clarification is needed. Copies of these consolidated slips will be sent to the Administrative Departments and the Heads of Departments concerned. The matter will be finalized and necessary provision will be admitted by the Finance Department as far as possible, after discussion with representatives of the Administrative Departments and the Heads of Departments instead of through correspondence. In case any point remains unsettled, the same will be noted and examined before issue of expenditure sanction.

(4) The Planning & Co-ordination Department will indicate in advance plan ceilings for various Departments under different Heads/ Schemes. On receipt of intimation from the Planning & Co-ordination Department, the Administrative Department will get their budget proposals for Plan Schemes scrutinized by a committee consisting of the Secretary of the Department, the concerned Heads of Department, Financial Adviser of the Department and a representative each of the Finance and the Planning & Co-ordination Departments. Proposals relating to Central Sector Schemes will also be scrutinized by the Committee. The proceedings of the Committee signed by the members will be forwarded to the Finance Department and Planning & Co-ordination Department. On the basis of the proceedings of the Committee the Administrative Department will furnish new demand Schedules to the Finance Department. Supplementary instructions in the matter will be issued by the Finance Department from time to time.

(5) Budget provision will ordinarily be considered for works projects for which administrative approval has been accorded, other cases may be considered by the Finance Department on merit.

(6) No lump sum provision shall ordinarily be made in the Budget except for works costing less than ₹10 lakhs. For making lump sum provision, however, estimates shall not be split up to keep expenditure below the monetary limit of ₹10 lakhs to avoid separate exhibition. Where works originally estimated to cost less than ₹10 lakhs exceed the limit during the course of execution, budget provision shall specifically be made for each such works as early as possible.

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

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

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

4. Provision of funds by the Legislature- Demands for grants and appropriation for Charged Expenditure are presented to the Legislature on behalf of the Department or the authority concerned. After the Demands have been voted and Appropriation Act has been passed by the Legislature, the amount authorized by law becomes available to the Department or the Authority for appropriation or re-appropriation to meet sanctioned expenditure.

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

5. Allotment of Funds-

(1) (i) After the Budget has been presented to the Legislative Assembly, Budget Documents have been circulated and Budget provision for the relevant financial year is made available in the Budget Interface link of Odisha Treasury Portal (www.odishatreasury.gov.in); the Administrative Departments shall distribute the provision under different units of appropriation among the Controlling Officers through the Treasury Portal. Where the provision concerns only one Controlling Officer, it is implied that the allocation is at his disposal. The Controlling Officer shall communicate allotment of funds through the Treasury Portal to the Drawing and Disbursing Officers before the commencement of the financial year. (See **Appendix 1.1 and 1.2**)

(ii) The entire allotment distribution process as stated above should be completed by 31st March of the preceding financial year so as to enable the Treasury/Special Treasury/Sub-Treasury to pass the claims pertaining to the next financial year against the budgetary allotment through the Treasury Portal **after enactment of the Appropriation Bill**. The previous practice of sending ink signed copy of the allotment order has been discontinued.

(Finance Department circular No. TRB-13/2010-32295(40)/F., dt.23.7.2010 – Appendix-1.3)

(iii) It is the responsibility of the Administrative Departments and the Controlling Officers to ensure distribution of budgetary allocation within the timeline indicated above. The Controlling Officers are required to feed the Drawing & Disbursing Officer (DDO) -wise budget allotment in the Treasury Portal and the DDOs concerned can view and download the allotment reports from the Odisha Treasury Portal. The Treasury Officers/Sub-Treasury Officers may also, if required, provide a print out of the object head-wise allotment communicated by the Administrative Department (AD) / Controlling Officer (CO) to the DDO on receipt of request from the DDOs.

(iv) Allotment for Works Expenditure of Forest & Environment, Rural Development, Water Resources, Housing & Urban Development, Energy and Works Department, drawn through cheques by the Division/Project, is to be routed through Works Expenditure module of Treasury Portal and regulated by instructions/circulars, if any, issued by Finance Department from time to time. The Administrative Departments and Controlling Officers are to distribute budgetary allotment in respect of works expenditure to the Divisions/Projects through Works Expenditure module of Treasury Portal from the beginning of the year as per time line stipulated in Sub-Rule (1)(ii) above.

(v) Distribution and utilisation of provision/ allotment made for different work under Plan Schemes of Works, Rural Development, Housing & Urban Development and Water Resources Departments as well as allotment for construction of building would be regulated by instructions issued by Finance Department from time to time.

(Finance Department O.M. No.15744/F dated 05.04.2012, vide Appendix-1.4)

(2) Allotment of funds in respect of schemes, proposals cleared at the Pre-Budget stage should be consistent with the provision made in the Budget and subject to the normal budgetary rules.

(3) Allotments in respect of schemes/ proposals reserved for further scrutiny should be restricted to the normal requirement for four months i.e. for the months of March to June, to meet the expenditure on continuing posts, contingencies and traveling allowance. Allotments for grant-in-aid, stipends and scholarships for continuing programmes should be subject to similar restrictions.

(4) Where a scheme has been reserved for further scrutiny, the Administrative Department shall immediately communicate the particulars to the concerned Heads of Department so that expenditure may be regulated suitably. The Departments shall also take steps to get the schemes cleared expeditiously and place the full Budget provision at the disposal of the Controlling Officers without avoidable delay.

(5) While communicating allotments, it should be stipulated that expenditure can be incurred only after appropriation has been authorized by law.

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

6. General limitations on power to sanction expenditure-

(1) It is a primary condition of the exercise of financial powers that public revenues may be spent only legitimate objects of public expenditure.

(2) A sanction to incur recurring expenditure becomes operative when funds to meet the expenditure of the first year are made available by appropriation or re-appropriation and remains effective during subsequent years subject to appropriation of funds in such years and also subject to the terms of sanction.

(3) An authority may sanction expenditure or advance of money only in those cases where it is authorized to do so by-

- (a) these or any other rules issued by or with the approval of the Governor;
- (b) the provisions of any law for the time being in force;
- (c) any general order or special order of the Governor or other competent authority.

(4) Nothing contained in sub-rule (2) shall empower any authority to sanction without prior concurrence of the Finance Department any expenditure which involves introduction of new principles or practice or modification of the existing principles or practice, likely to lead to increase expenditure in future.

(5) The exercise of powers to sanction expenditure is subject to the observance of general or special direction which the authority delegating or re-delegating such powers may issue from time to time.

(6) Where at the Pre-Budget scrutiny stage, the Finance Department has desired to see the sanction order, such order shall not be issued without concurrence of the Finance Department.

(7) No expenditure shall be incurred against a sanction unless funds are made available by appropriation or re-appropriation.

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

7. Residuary Financial Powers-

Financial Powers, not specifically delegated to any authority by these rules, shall vest in the Finance Department.

(Notification No. Codes - 10/80-29482; dated the 4th August 1981)

8. Creation, Extension and Permanency of temporary posts-

(1) The usual practice is to create temporary posts and continue them for one year at a time. This leads to avoidable paper work. In several cases, the need for continuance of post can be foreseen at the time of its sanction. In such cases, there should not be any difficulty in sanctioning the post *ab-initio* for longer period.

(2) Rule-10 of the Odisha Government Rules of Business stipulates that no Department shall, without previous consultation with the Finance Department, authorise any orders (other than orders pursuant to any General Delegations made by Finance Department) which either immediately or by their repercussions will affect the finances of the State. As such, the Administrative Department will have powers as prescribed in Annexure-A in the matter of creation of temporary posts, whether supported by yardstick or not, only with prior concurrence of Finance Department and subject to the following conditions:-

(i) Specific Budget provision has been made with the concurrence of Finance Department. Availability of funds from savings and re-appropriation should not be treated as specific provision without concurrence of Finance Department. **Mere Budget provision does not ipso facto confer any right on the Administrative Department for creation of post for which specific concurrence of Finance Department is to be obtained.**

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

(ii) Provision contained in the Rules of Business shall be observed.

(iii) There should be post of similar character and designation in the establishment for which posts are created on a rate or scale of pay/**Pay Band and Grade Pay** approved by the Finance Department.

(iv) The power shall not, except as indicated in items 2 and 3 of Annexure-A, be exercised in respect of any service which is not under the control of the Department exercising the power.

(v) The restrictions on creation of new posts imposed by Finance Department in their Office Memorandum No.Bt-1-9/2001-10954/F, dt.14.3.2001 (**Appendix – 2.5**) are to be complied with while formulating any proposal for creation of new posts. Under no circumstances, new posts will be created for absorption of Casual/Daily Wage Labourers engaged prior to 12.4.1993 and conferred with temporary status as per the guidelines prescribed in Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F,dt.4.9.2012 (**Appendix – 2.1**).

(3) All temporary posts will continue until terminated by the orders of the competent authority as per *the procedure* prescribed under Finance Department Resolution

No.Codes-27/2011(pt.)-3602/F., dt.6.2.2013 vide **Annexure-B**. For continuance of posts which are created for time bound operation and are to be terminated by a specific date or which may have attracted specific comments by the Finance Department in course of Pre-Budget scrutiny, prior concurrence of Finance Department is to be obtained. ***In other words, the posts which are created for time bound operation or for specified project / scheme would automatically cease to exist after the expiry of the time line or date specified in the Government orders communicating creation of post, project period or period of operation of the scheme, as the case may be.***

(4) The Administrative Departments have full powers regarding permanency of temporary posts in their own Departments and in their subordinate offices in accordance with the principles laid down by Government from time to time subject to the condition that such powers shall not be exercised in respect of posts which are to be made permanent before expiry of a period of 3 years or are connected with purely temporary schemes or time bound programmes ***as clarified in Sub-Rule (3) above.***

(5) (i) Creation of any post for Government Companies or undertakings, Public Sector Undertakings, Statutory Corporations, would require prior concurrence of Public Enterprises Department, Finance Department and approval of Administrative Department concerned.

(ii) Creation of post in Government Companies or undertakings, Public Sector Undertakings, Statutory Corporations in the Pay Band of ₹37,400-67,000/- and Grade Pay of ₹8,700/- and above as may be revised from time to time will require approval of Government in the Administrative Department. The Administrative Department will take concurrence of Public Enterprises Department, Finance Department and orders of the Chief Minister through Minister concerned. Once such a post(s) is created, the Government Companies or Undertakings, Public Sector Undertakings, Statutory Corporations would be competent to fill up the post subject to the recruitment policy approved by Government and the Board of Directors.

(iii) The special dispensation allowed by Government in the Public Enterprises Department in the matter of delegation of power to the Board of Directors on re-organisation and restructuring of Public Sector Enterprises and Statutory Corporations which have been categorised as Bronze, Silver, Gold & Platinum as indicated below, however, would continue.

Bronze	Silver	Gold	Platinum
To abolish sanctioned posts.	To abolish sanctioned posts.	To abolish sanctioned posts.	To abolish sanctioned posts.
To swap posts among Group-C and D without changing total sanctioned posts or grades inter-se.	To swap posts among sanctioned posts without changing total sanctioned posts or grades inter-se.	To swap posts among sanctioned posts without changing total sanctioned posts or grades inter-se.	To swap posts among sanctioned posts without changing total sanctioned posts or grades inter-se.
	To fill up vacant posts which are statutorily required.	To till up vacant posts (excluding Class-IV).	To fill up vacant posts (excluding Class-IV).

(PE Department Circular No. Cor-X(D)-07/2011-4733/PE, dt.20.12.2011
read with Cor-X(D)-7/2011, dt.12.12.2011 – Appendix-2.2)

(6) Creation of any posts in Grantee Institutions, Local Bodies, Cooperatives, Autonomous Organisations etc. in which State Government have explicit or implicit financial stake would require prior concurrence of Finance Department and approval of Administrative Department concerned.

(Finance Department Office Memorandum No.Bt-1-9/2001-10954/F dt.14.3.2001 Appendix-2.5)

(Notification No. Codes - 10/80-29482-F., dated 4-8-1981)

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

9. Re-appropriation- (1) Administrative Departments have full powers to sanction re-appropriation of funds subject to the following conditions and the overall limitations of legislative approval inherent in financial authorizations:-

- (i) Funds shall not be re-appropriated from one Major head of account to another
- (ii) No re-appropriation shall be made from sanction grants for Plan schemes to meet expenditure in the non-plan sector.
- (iii) Within the plan sector, funds will not be re-appropriated across State Plan, Central Plan and Centrally Sponsored groups.
- (iv) Within the non-plan sector, funds shall not be re-appropriated from grants meant for special non-plan schemes.
- (v) Funds shall not be re-appropriated to meet expenditure which has not been sanctioned by a competent authority.
- (vi) Funds provided for Charged expenditure shall not be re-appropriated to meet Voted expenditure and vice-versa.
- (vii) No re-appropriation shall be made from and to the provision for Secret Service expenditure.
- (viii) No re-appropriation shall be made between Primary Units which would involve augmenting the provision under any such unit by more than twenty-five percent.
- (ix) Re-appropriation of funds for Office Expenses, Traveling Allowance and Contingent Expenditure shall be subject to following restrictions:-
 - (a) The existing provision shall not be augmented by re-appropriation or by transfer between primary units.
 - (b) No re-appropriation shall be made from and to a provision specifically budgeted for a special purpose or to cover an expenditure which requires the sanction of Government, e.g., purchase of vehicles; and
 - (c) No re-appropriation shall be made to or from sums provided for payment of contribution to or recoveries of expenditure from another Government.

(Notification No. Codes - 10/80-29482-F., dated 4-8-1981)

- (x) The provisions under “*other allowances*” shall not be augmented either by re-appropriation or by transfer within the primary units under a Major Head of Account.

(xi) No re-appropriation shall be made from savings under items of expenditure in respect of which is partly or fully met from sources such as Reserve Funds, Statutory Bodies, etc., and is accounted for as reduction of expenditure.

(xii) Expenditure on “works” will be subject to the following further conditions:-

(a) Provision of paragraph 3.7.1 read with paragraph 6.3.15 (3) of the O.P.W.D. Code should be scrupulously followed before issuance of work order.

(b) Funds shall not be re-appropriated for any work which has not received administrative approval and technical sanction as prescribed by rules from time to time.

(c) The amount appropriated for any work shall not exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorized under the Public Works Department Code. Where excess of requirement over the administrative approval or/and technical sanction need revision of administrative approval or/and technical sanction diversion should be made only after assessment of actual requirement is made on the basis of detailed revised estimates and revised administrative approval of the competent authority is obtained.

(d) Provision under “Major Works” relating to Departments other than “Works Department” shall not be re-appropriated without prior concurrence of the Administrative Department concerned.

(e) Recoveries in the nature of reduction of expenditure in excess of provision therefor in the estimate of a work (and if the estimate is spread over a number of years, credits in excess of provision therefor during a particular year) release additional funds for a work. These additional funds are not admissible for expenditure and should be allowed to lapse. Withdrawal of funds out of this credit for meeting expenditure on other work is also not admissible.

(f) Re-appropriation of funds for completion of electrical installations and Public Health portion of building works may be made from out of the composite estimate for the works as a whole.

(g) Concurrence of the concerned Departments must be taken before effecting such diversion in case of building works.

(h) Subject to the conditions mentioned above the powers of Department and officers in-charge of Public Works will be as follows:-

(i) Works, Rural Development, Water Resources, Energy, H &UD Departments ₹60.00 lakh in each case

(ii) Chief Engineers (Deleted)

(F. D. Notification No. Codes – 72/81-11476-F., dated 23.3.1984)
 (F. D. Notification No. Codes – 85/92-38595-F; dated the 7.9.1992)
 (F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

(2) Heads of Departments can exercise powers of re-appropriation as laid down in Appendix “X” of the Orissa Budget Manual.

10. Sanction of Contingent Expenditure –

Administrative Departments and Heads of Departments have powers to sanction contingent expenditure subject to the following conditions:-

(a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.

(b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.

(c) No contingent expenditure involving any 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 w.e.f. 28.4.2006		Revised Delegation w.e.f. 13.02.2012 read with 8.6.2012	
	Recurring	Non-Recurring	Recurring	Non-Recurring
i) Departments of Govt.	Full Powers	Full Powers	Full Powers	Full Powers
ii) Member, Board of Revenue / *PCCF/ DG & IG of Police	₹1,00,000/- per annum in each case	₹5,00,000/- in each case	₹20,00,000/- per annum in each case	₹1,00,00,000/- in each case
iii) Other Heads of Department (including RDC)	₹1,00,000/- per annum in each case	₹5,00,000/- in each case	₹10,00,000/- per annum in each case	₹50,00,000/- in each case

**Note - Upto 27.4.2006 while Member, Board of Revenue had financial power to sanction contingent expenditure upto ₹30,000/- per annum in each case in respect of recurring contingent expenditure and ₹60,000/- in each case in respect of non-recurring contingent expenditure, PCCF, DG & IG of Police were having same powers of other Heads of Department where the financial limit was ₹20,000/- per annum in each case under recurring contingent expenditure and ₹50,000/- per annum in each case under Non-recurring contingent expenditure. However, w.e.f. 28.4.2006, Member, Board of Revenue and other Heads of Department including PCCF and DG/IG of Police were having same powers to sanction recurring contingent expenditure upto ₹1.00 lakh per annum in each case and Non-recurring contingent expenditure upto ₹5.00 lakh 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.28.4.2006)

(F.D. Notification No. Codes-27/2011-4939/F., dt.13.2.2012)

(F.D. Notification No.FIN-COD-RULE-0002-2012-22393/F., dt.8.6.2012)

(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 *Director General & 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)

* The word "Inspector General of Police" has been substituted as "Director General & Inspector General of Police"

(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 13.2.2012, Codes-27/2011(Pt.)-25893/F dated 12.07.2012, Codes-27/2011(Pt.)-13290/F dated 2.4.2013 on procurement of goods, Codes-27/2011-42280/F dated 26.9.2011 on engagement of consultants and Codes-27/2011-42284/F dated 26.9.2011.

11. Grants, Loans and Stipends-

(1) Administrative Departments have full powers to sanction grants-in-aid (including Stipends and Scholarships) and loans provided that-

(a) Such grants-in-aid (including Stipends and Scholarships) or loans are in accordance with the rules or principles prescribed with previous concurrence of the Finance Department.

(b) The rate of interest on loan and the period of repayment thereof have been fixed by or with the concurrence of the Finance Department; and

(c) Provisions in the Orissa General Financial Rules or special rules, if any, and general instructions issued by the Finance Department from time to time should be observed.

Note:- While according sanction of grants-in-aid (including Stipends and Scholarships and Loans) a certificate should be furnished to the effect that the pattern of assistance or rules governing such sanction has been concurred in by the Finance Department.

(2) Heads of the Departments shall be competent to sanction grants-in-aid subject to the conditions mentioned under sub-rule (1) provided the allotment under the relevant sub-head is not exceeded. A Certificate should also be furnished in the sanction order to the effect that utilization certificate in respect of grants sanctioned earlier has been furnished to the competent authority.

(Notification No. Codes – 10/80-29482-F; dated the 04.08.1981)

(Notification No. Codes – 85/92-38595-F; dated the 07.09.1992)

11.-A. Investment of share capital-

Subject to specific budget provision with the concurrence of Finance Department and observance of procedural formalities and restrictions, if any, imposed by Finance Department, Administrative Departments shall have powers to release funds not exceeding **Rupees one hundred lakh per annum** for investment as equity capital in any Statutory Corporation or Company wholly owned by the State Government and **Rupees ten lakh per annum** in the case of other corporate bodies.

(Notification No. Codes – 30/79-35869-F; dated the 28.07.1979)

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

12. Contracts for procurement of goods, engagement of consultants and outsourcing of services –

(1) Subject to sub-rules (2), (3) and (4) and the provisions of the Orissa 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 :

Authority	Delegated power for		
	Procurement of Goods	Engagement of Consultants	Outsourcing of Services
Administrative Departments	Full Power	₹200.00 lakh	Full Power
Heads of Departments	₹750.00 lakh	₹50.00 lakh	₹10.00 lakh

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

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

Authority	Constitution of the Committee and approval of its recommendations		
	Procurement of Goods	Engagement of Consultants	Outsourcing of Services
Heads of Departments	<p>A senior officer and the FA-cum-CAO or the Accounts Officer, as the case may be, of that office, a representative each of the Directorate of Export, Promotion and Marketing and the Administrative Deptt. concerned.</p> <p>The Committee shall scrutinize cases involving expenditure exceeding ₹5,00,000/- but not more than ₹1000.00 lakhs. The proceeding of the Committee, signed by Members, shall be submitted to the Head</p>	<p>A senior officer and the FA-cum-CAO or the Accounts Officer, as the case may be, of that office, a representative each of the concerned Admin. Deptt. and suitable Domain Expert(s), if any.</p> <p>The Committee shall scrutinize cases involving expenditure upto ₹50.00 lakh. The proceeding of the Committee, signed by Members, shall be submitted to the Head of the Department who may sanction expenditure up to</p>	<p>A senior officer and the FA-cum-CAO or the Accounts Officer, as the case may be, of that office, a representative each of the concerned Administrative Deptt. and suitable Domain Expert(s), if any.</p> <p>The Committee shall scrutinize cases involving expenditure upto ₹10.00 lakh. The proceeding of the Committee, signed by Members, shall be submitted to the Head of the Department who may sanction</p>

Authority	Constitution of the Committee and approval of its recommendations		
	Procurement of Goods	Engagement of Consultants	Outsourcing of Services
	of the Department who may sanction expenditure up to ₹750.00 lakhs. Cases involving expenditure exceeding ₹750.00 lakhs together with a copy of the proceedings of the Committee shall be forwarded by the Head of the Department with his comments to the Administrative Deptt. who may sanction expenditure up to ₹1000.00 lakhs.	₹50.00 lakhs.	expenditure up to ₹10.00 lakhs.
Admin. Deptt	<p>Secretary of the Admn. Deptt. as Chairman, Representative each of the Finance Deptt., Law Deptt. and the Directorate of Export Promotion & Marketing and concerned Heads of Deptt. with Financial Advisor of the Admn. Deptt. as Member-Secretary.</p> <p>The Committee shall consider cases involving expenditure exceeding ₹1000.00 lakhs. The Recommendations of the Committee shall be placed before the Government in the Administrative Department for decision.</p>	<p>Secretary of the Admn. Deptt. as Chairman, Representative each of the Finance Deptt., Law Deptt., suitable Domain Expert(s), if any, and concerned Heads of Deptt. with Financial Advisor of the Admn. Deptt. as Member-Secretary.</p> <p>The Committee shall consider cases involving expenditure exceeding ₹50.00 lakhs. The Recommendations of the Committee shall be placed before the Government in the Administrative Deptt. for decision who may sanction expenditure upto ₹200.00 lakh.</p> <p>Expenditure exceeding ₹200.00 lakh shall require concurrence of Finance Deptt. before approval of the Government in the Administrative Deptt. for decision.</p>	<p>Secretary of the Admn. Deptt. as Chairman, Representative each of the Finance Deptt., Law Deptt., suitable Domain Expert(s), if any, and concerned Heads of Deptt. with Financial Advisor of the Admn. Deptt. as Member-Secretary.</p> <p>The Committee shall consider cases involving expenditure exceeding ₹10.00 lakhs. The Recommendations of the Committee exceeding expenditure of ₹10.00 lakh shall be placed before the Government in the Administrative Deptt. for decision.</p>

Note - 1. The powers of Administrative Departments and Heads of Departments to execute contracts and sanction expenditure on procurement of goods, engagement of consultants and outsourcing of services shall only be exercised through the Committee constituted under this Sub-Rule by following the procedure prescribed in FD OM No.Codes-27/2011-4939/F., dt.13.2.2012 read with Codes-27/2011(Pt.)-25893/F dated 12.7.2012 and FD O.M. No.27/2011(Pt.)-13290/F dated 2.4.2013 on procurement of goods (**Appendix-4.1, 4.2 & 4.3**), Codes-27/11-42280/F, dt..26.9.2011 on engagement of consultants (**Appendix-4.4**) and No. Codes-27/11-42284/F., dt.26.9.2011 on out-sourcing of services (**Appendix – 4.5**).

Note – 2. The power to sanction contingent expenditure (506-Other Contingencies, component of 08001-Office Expenses) under Rule-10 can be exercised by the Administrative Departments and Heads of Departments within the limit prescribed therein by following the procurement procedure mentioned above for purchase of goods exceeding ₹5.00 lakh and all cases of engagement of consultants and out-sourcing of services through the Purchase Committee where signing of contracts is not necessary but where signing of contracts for procurement of goods, engagement of consultants and out-sourcing of services is envisaged or is a necessity, the Administrative Departments and Heads of Departments can exercise higher power as mentioned under Rule – 12. It may be noted that the Rule –10 confines the expenditure under the unit of appropriation “Contingent Expenditure” where-as the unit of appropriation under Rule – 12 is not restricted to Contingent Expenditure only and it may extend to other units of appropriation like 25002-Medicine, 15001-Bedding, Clothing and Linen, 32004-Equipments, 78012-Computer Consumables etc. But under Rule – 12, the Administrative Departments and Heads of Departments enjoy higher power for procurement of goods through Purchase Committee and signing of contracts for such purchases.

(F.D. Notification No.Codes-60/80-43722-F, dated 31.12.1981)

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

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

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

Note-3. Concessions and special dispensations for purchase of goods from Local Micro and Small Enterprises etc. are to be regulated as per the guidelines prescribed in F.D. O.M. Mo.Codes-27/2011(Pt.)-13290/F dated 2.4.2013 (**Appendix-4.3**).

(4) The delegation of powers under this rule shall not be applicable to procurement of goods and engagement of consultants during the course of execution of works which are regulated by the provisions of the Odisha Public Works Department Code.

(F.D. Notification No.Codes-10/80-41531-F, dated 19.08.1980)

13. Administrative Approval -

(1) Powers of Head 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, Water Resources, Energy, Rural Development and Housing & Urban Development (H&UD) Departments in each case are as follows :-

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006- 18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 read with the F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013
(i)	Residential Buildings	₹1,50,00,000/-	₹3,00,00,000/- w.e.f. 8.6.2012
(ii)	Non-Residential Buildings	₹2,00,00,000/-	₹5,00,00,000/- w.e.f. 8.6.2012
(iii)	Circuit House, IB, Rest Shed and Office-cum-Residential Buildings	₹75,00,000/-	₹1,50,00,000/- w.e.f. 8.6.2012
(iv)	Sanitary and Water Supply Installation		
	(a) Non-Residential	₹20,00,000/-	₹50,00,000/- w.e.f. 8.6.2012
	(b) Residential	₹7,50,000/-	₹20,00,000/- w.e.f. 8.6.2012
(v)	Electrical Installation		

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006- 18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 read with the F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013
	(a) Non-Residential	₹20,00,000/-	₹50,00,000/- w.e.f. 8.6.2012
	(b) Residential	₹7,50,000/-	₹20,00,000/- w.e.f. 8.6.2012
(vi)	Rural Water Supply	₹12,00,000/-	₹50,00,000/- w.e.f. 8.6.2012 ₹1,00,00,000/- w.e.f. 8.4.2013
(vii)	Communication including Culverts	₹60,00,000/-	₹1,50,00,000/- w.e.f. 8.6.2012 ₹2,50,00,000/- w.e.f. 8.4.2013
(viii)	Other items	₹9,00,000/-	₹20,00,000/- w.e.f. 8.6.2012

(2) Powers of Member, Board of Revenue, RDC, PCCF, DG&IG of Police and Collector in each case are as follows :-

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006- 18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 read with the F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013
(i)	Residential Buildings		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹2,25,00,000/-	₹5,00,00,000/- w.e.f. 8.6.2012
	RDC	₹1,90,00,000/-	₹3,00,00,000/- w.e.f. 8.6.2012
	Collector	₹95,00,000/-	₹2,00,00,000/- w.e.f. 8.6.2012
(ii)	Non-Residential Buildings		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹3,80,00,000/-	₹7,50,00,000/- w.e.f. 8.6.2012
	RDC	₹2,66,30,000/-	₹5,00,00,000/- w.e.f. 8.6.2012
	Collector	₹1,33,00,000/-	₹2,00,00,000/- w.e.f. 8.6.2012
(iii)	Circuit House, IB, Rest Shed and Office-cum-Residential Buildings		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹2,25,00,000/-	₹3,00,00,000/- w.e.f. 8.6.2012
	RDC	₹1,12,50,000/-	₹2,00,00,000/- w.e.f. 8.6.2012
	Collector	₹56,30,000/-	₹1,00,00,000/- w.e.f. 8.6.2012
(iv)	Water Supply & Sanitary Installation		
	(a) Non-Residential		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹22,50,000/-	₹75,00,000/- w.e.f. 8.6.2012
	RDC	₹15,00,000/-	₹50,00,000/- w.e.f. 8.6.2012
	Collector	₹7,50,000/-	₹20,00,000/- w.e.f. 8.6.2012

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006- 18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 read with the F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013
	(b) Residential		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹15,00,000/-	₹50,00,000/- w.e.f. 8.6.2012
	RDC	₹11,30,000/-	₹20,00,000/- w.e.f. 8.6.2012
	Collector	₹5,60,000/-	₹10,00,000/- w.e.f. 8.6.2012
(v)	Electrical Installation		
	(a) Non-Residential		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹22,50,000/-	₹50,00,000/- w.e.f. 8.6.2012 ₹75,00,000/- w.e.f. 8.4.2013
	RDC	₹15,00,000/-	₹20,00,000/- w.e.f. 8.6.2012 ₹50,00,000/- w.e.f. 8.4.2013
	Collector	₹7,50,000/-	₹10,00,000/- w.e.f. 8.6.2012 ₹20,00,000/- w.e.f. 8.4.2013
	(b) Residential		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹15,00,000/-	₹30,00,000/- w.e.f. 8.6.2012 ₹50,00,000/- w.e.f. 8.4.2013
	RDC	₹11,30,000/-	₹20,00,000/- w.e.f. 8.6.2012
	Collector	₹5,60,000/-	₹10,00,000/- w.e.f. 8.6.2012
(vi)	Rural Water Supply		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹37,50,000/-	₹1,00,00,000/- w.e.f. 8.6.2012 ₹2,00,00,000/- w.e.f. 8.4.2013
	RDC	₹18,80,000/-	₹50,00,000/- w.e.f. 8.6.2012 ₹1,00,00,000/- w.e.f. 8.4.2013
	Collector	₹9,40,000/-	₹20,00,000/- w.e.f. 8.6.2012 ₹50,00,000/- w.e.f. 8.4.2013
(vii)	Communication		
	Member, Board of Revenue, RDC, PCCF, DG&IG of Police	₹90,00,000/-	₹2,00,00,000/- w.e.f. 8.6.2012 ₹5,00,00,000/- w.e.f. 8.4.2013
	RDC	₹76,00,000/-	₹1,50,00,000/- w.e.f. 8.6.2012 ₹3,00,00,000/- w.e.f. 8.4.2013

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006- 18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 read with the F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013
	Collector	₹38,00,000/-	₹1,00,00,000/- w.e.f. 8.6.2012 ₹ 2,00,00,000/- w.e.f. 8.4.2013

(3) Powers of Administrative Departments other than the Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and ST & SC 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, Rural Development, Housing & Urban Development and Scheduled Tribe & Scheduled Caste Development Departments in each case are as follows :-

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006- 18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 read with F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013
(i)	Residential Buildings	₹3,50,00,000/-	₹10,00,00,000/- w.e.f. 8.6.2012
(ii)	Non-Residential Buildings	₹7,60,00,000/-	₹15,00,00,000/- w.e.f. 8.6.2012
(iii)	Communication, Irrigation, Public Health & Electricity	₹7,60,00,000/-	₹15,00,00,000/- w.e.f. 8.6.2012 ₹25,00,00,000/- w.e.f. 8.4.2013
(iv)	Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	₹6,08,00,000/-	₹10,00,00,000/- w.e.f. 8.6.2012 ₹15,00,00,000/- w.e.f. 8.4.2013
(v)	Sanitary and Water Supply Installation		
	(a) Residential	₹50,00,000/-	₹1,00,00,000/- w.e.f. 8.6.2012
	(b) Non-Residential	₹1,00,00,000/-	₹2,00,00,000/- w.e.f. 8.6.2012
(vi)	Electrical Installation		
	(a) Residential	₹50,00,000/-	₹1,00,00,000/- w.e.f. 8.6.2012
	(b) Non-Residential	₹1,00,00,000/-	₹2,00,00,000/- w.e.f. 8.6.2012
(vii)	Circuit House, Inspection Bungalow, Rest Shed and Office-cum-Residential Buildings	₹5,70,00,000/-	₹7,00,00,000/- w.e.f. 8.6.2012
(viii)	Other items	₹40,00,000/-	₹1,00,00,000/- w,e,f, 8.6.2012

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

Name of the Schemes	Existing Limit w.e.f. 8.6.2012	Revised delegation w.e.f. 08.04.2013	Authority to whom power is delegated
1	2	3	4
Projects under RLTAAP for KBK, Schemes financed under AIBP, RIDF, EAPs and Finance Commission	₹50.00 Crore	₹100.00 Crore	Administrative Deptt.
RLTAAP Projects of KBK Districts	₹50.00 Crore	₹75.00 Crore	Chief Administrator
RLTAAP Projects of KBK	₹10.00 Crore	₹25.00 Crore	Dy. Chief Administrator, KBK (RDC)
RLTAAP Projects of KBK	₹2.00 Crore	₹20.00 Crore	Collectors of the KBK Districts
Residential and Non-residential buildings under modernisation of Police Force, modernisation of Prison Administration and Security related expenditure	₹50.00 Crore	₹50.00 Crore	Home Department

(6) Powers of different authorities for projects financed under Backward District Initiative (BDI) of Rastriya Sam Vikas Yojana (RSVY)/Backward Region Grant Fund (BRGF)/Integrated Action Plan (IAP) for selected Tribal and Backward Districts.

Name of the Schemes	Existing Extent of Powers w.e.f. 08.06.2012	Revised Delegation w.e.f. 08.04.2013	Authority to whom power is delegated
1	2	3	4
RSVY/ BRGF	₹50.00 Crore	₹100.00 Crore	Development Commissioner
RSVY/ BRGF	₹10.00 Crore	₹25.00 Crore	RDC
RSVY/ BRGF	₹2.00 Crore	₹20.00 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 i.e. administrative approval would be accorded based on the estimate prepared by the competent engineering personnel

Note-3 The powers of Heads of Departments of Engineering Organisations under the Works, Rural Development, 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 "Odisha Fiscal Responsibility and Budget Management Act, 2005" as amended from time to time.

(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.

However, in case of RIDF Projects this requirement is waived and the Department concerned would be allowed to accord administrative approval and to go ahead with tendering process after the project is recommended by the Regional Office of the NABARD. Before finalising the bids, Administrative Departments concerned are required to ensure that the required acquisition of land, forest & other regulatory clearances as well as shifting of utilities is substantially completed so that the contractors do not face hindrances afterwards. (FD OM No.RIDF-21/09-1316/F, dt.17.1.2010).

Similarly, in case of works/projects for which firm funding arrangement has been made with the Government of India (including the award under the Finance Commission and any other scheme approved by Government of India) and external donor/funding agencies, the required minimum budget provision of 15% of the project cost may not be insisted upon while according administrative approval by the competent authority in view of the time bound nature of the work/project.

(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 ... **Appendix – 5.4**).

(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).

(xi) In order to simplify the budgeting and accounting of public works, the State Government have dispensed with the levy of proportionate charges on various public works for which funds are provided in the State Budget from 1st April, 2011. However, in case of deposit works, proportionate charges will be charged at a uniform rate of 10% (Finance Department Office Memorandum No. WF-I-(W)-15/2010-49660/F, dt. 1.12.2010) (**Appendix-5.2**).

(xii) In case of Government work executed through departmental undertakings viz. Odisha Construction Corporation, Odisha Bridge & Construction Corporation, Odisha Police Housing & Welfare Corporation, IDCO, OTDC, BDA, Housing Board etc. the over-head charge would be limited to 10% of the cost estimate of the work (Finance Department Circular No. WF-II-22/2011-5522(5) /F, dt. 11.02.2011) (**Appendix – 5.1**).

Note – 8 For every work (excluding petty works and repairs), it is necessary to obtain in the first instance the concurrence of the competent authority requiring the work. The formal acceptance of the proposal by that authority is termed ‘administrative approval’ of the work and is in effect, an order to the officer in-charge of public work to execute certain specified work at a stated sum to meet the administrative needs of the Department. The communication of administrative approval is not by itself sufficient authority for officers in-charge of public work to take up execution of work. Execution can only be undertaken after funds are provided and technical sanction accorded to the detailed estimate. (Para 3.2.2. of OPWD Code Volume-I).

Note – 9 :- No Works shall be commenced or liability incurred in connection with it until:-

- (i) administrative approval has been obtained from the appropriate authority in each case (based on the rough cost estimate prepared by the officers in-charge of public works);
- (ii) sanction to incur expenditure has been obtained from the competent authority;
- (iii) a properly detailed design has been sanctioned; estimates containing the detailed specifications and quantities of various items have been prepared on the basis of the Schedule of Rates developed and maintained by Orissa Public Works Department (PWD) and sanctioned (technical sanction by the competent technical authority in term of para 6.3.2 of OPWD);
- (iv) funds to cover the charge during the year have been provided by competent authority;
- (v) Orders for its commencement has been issued by the competent authority
- (vi) tenders invited and processed in accordance with rules;
- (vii) Work Order issued.

Explanation - *It is important to note that administrative approval precedes technical sanction. Administrative approval is accorded by the competent authority of the Department requiring the work based on funding arrangement/budget provision and rough cost estimate prepared by the officer-in-charge of public works. Technical sanction is accorded by the Engineering personnel only - the lowest technical authority for according technical sanction is Sub-divisional Officer and the highest technical authority for according technical sanction is the Chief Engineer/Engineer-in-Chief.*

(F.D. Notification No. Codes-37/79-50024/F., Dated 29.10.1979)

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

(F.D. Notification No. Codes-1/87-1053/F., Dated 12.01.1987)

(F.D. Notification No. Codes-41/90-26995/F., Dated 07.08.1990)

(F.D. Notification No. Codes-85/92-38595/F., Dated 07.09.1992)

(F.D. Notification No. Codes-13/99-33165/F., Dated 09.08.2000)

(F.D. Notification No. Codes-3/2002-25777-F., dated 10.6.2004)

(F.D. Notification No. FIN-COD-RULE-0002-2012-22393/F., dt.8.6.2012)

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

14. Powers to Refund Revenue- Subject to the provisions of the relevant Acts and Rules made thereunder, authority in whose favour revenue has been credited is empowered to refund such revenue in the following circumstances:-

- (a) Wrong credits of revenue

- (b) Over payments of revenue and
- (c) Where the competent authority decided to abandon any scheme, examination etc., for which fees or other charges were realized in advance.

Note 1- Advance deposit of rent for occupation of Tourist Bungalows, etc., should not be treated as revenue but as deposit. If a person depositing the advance does not occupy the accommodation offered and is entitled to refund under the relevant rules, the amount can be refunded.

Note 2- If a fee has been realized for rendering any service which is actually not rendered, the authority who collected the fee is empowered to refund it.

Note 3- Rules 166 to 169 of the Orissa General Financial Rules (**Appendix – 6.1**) and the general procedure for refund of revenue prescribed in Subsidiary Rules 345 to 349-A of the Orissa Treasury Code (**Appendix – 6.2**), should be followed.

15. Power to write off of losses-

- (1) Powers specified herein relating to write off of losses may be exercised by the appropriate authority provided that :-
- The loss does not disclose a defect in rules or procedure, the amendment of which requires orders of higher authority or concurrence of Finance Department; and
 - There has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.
- (2) Write off of losses of cash in Treasury whether in course of remittance or out of Treasury balance and of over-payment made to Government servants are governed by separate rules as mentioned in Rule 43 and 44 of Orissa General Financial Rules (Appendix-7.2).
- (3) For the purpose of assessment of the value of stores, the book value should be taken where price accounts are maintained and Replacement Value in other cases.
- (4) Subject to the above conditions, the general powers of different authorities to sanction write-off of losses will be as follows:

	Authority	Existing extent of delegated powers w.e.f. 7.9.1992	Extent of enhanced delegated powers w.e.f. 6.8.2012
a)	Administrative Department	₹ 15,000/- in each case	₹2,00,000/- in each case
b)	Member, Board of Revenue	₹10,000/- in each case	₹1,50,000/- in each case
c)	Heads of Department	₹7,500/- in each case	₹1,00,000/- in each case
d)	Collectors	₹ 3,000/- in each case	₹50,000/- in each case
e)	Heads of other Sub-ordinate Offices	₹1,500/- in each case	₹25,000/- in each case

Note – 1 : Value in “each case” to be reckoned with reference to the total value of stores to be written off on one occasion. – The term “ each case “ used in this case in regard to write-off of irrecoverable losses of stores, deficiencies and depreciation in the value of stores included in stock and other accounts, should be interpreted with reference to a given point of time. If, on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. In this context, losses arising out of one incident should not be split up and written off separately on different dates in order to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend on the amount written off each time.

Note – 2 : Book Value - The term “gross book value” refers to the historical cost of a fixed asset or item of stores or other amount substituted for historical cost in the books of account or financial statements. When this amount is shown net of accumulated depreciation, it is termed as net book value.

Note – 3 : Replacement Value - The term “replacement value” refers to the value of an asset or item of stores as determined by the current estimated cost of replacing it.

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

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

(F. D. Notification No. Codes – 16/89-9820-F; dated the 17th March 1989)

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

(F. D. Notification No. Codes – 25/2001- 54813 /F., 08.11.2001.)

(F.D. Notification No.FIN-COD-RULE-0002-2012-28648/F., dated 6.8.2012)

(5) Subject to the conditions mentioned in Sub-Rule (1) of this Rule the powers of different authorities to sanction remission/write off of cess, sairat and miscellaneous revenue in appropriate cases due to natural calamities in the State which cause crop loss of more than 50% shall be as follows with effect from 8.11.2001 :-

Authority

- (a) Revenue Department
- (b) Member, Board of Revenue
- (c) R.D.Cs
- (d) Collectors
- (e) Sub-Collectors

Extent of Powers

- ₹1.00 lakh in each case.
- ₹30,000/- in each case.
- ₹10,000/- in each case.
- ₹7,000/- in each case.
- ₹5,000/- in each case.

(F.D. Notification No.Codes-25/2001-54813/F., dated 8.11.2001)

16. Local purchase of stationery w.e.f. 01.04.2013 :

Centralised procurement and supply of office stationery by the Government Press to different Government offices except Government Diary and Government Calendar has been dispensed with. The Government offices are to procure their requirement of stationery locally following the prescribed procurement process and procedure w.e.f. 1st April, 2013 out of the allocation made for the unit “**Office Stationery**” under the respective Demand for Grant.

(F.D. Notification No.FIN-ES3-BT-0021-2012-42148/F., dated 28.12.2012

See Appendix – 8.1)

(1) The power to sanction expenditure towards purchase of the stationery of the Administrative Department, Heads of Departments and other Sub-ordinate offices will be as follows w.e.f. 01.04.2013.

Authority	Existing power to sanction contingent expenditure per annum each case under Rule – 10 and 20 w.e.f. 8.6.2012 (Recurring)	Extent of Powers to sanction purchase of stationeries per annum each case w.e.f. 8.4.2013 (Recurring)
Administrative Department	Full Power	Full Power
Member, Board of Revenue / DG&IG of Police / PCCF	₹20.00 lakh Per annum each case	₹25.00 lakh
Heads of Department/RDC	₹10.00 lakh Per annum each case	₹15.00 lakh
Collector	₹5.00 lakh Per annum each case	₹10.00 lakh
Head of subordinate offices in the rank of Sr. Class-I and above (Group “A” Officers)	₹1.00 lakh Per annum each case	₹2.00 lakh
Heads of Sub-ordinate officers in the rank of Jr. Class-I (Group – “A” Officers)	₹0.75 lakh Per annum each case	₹1.50 lakh
Heads of Sub-ordinate offices in the rank of Class-II (Group – “B” Officers)	₹0.30 lakh Per annum each case	₹0.75 lakh

(2) An illustrative list of stationery articles is at **Appendix – 8.2** for guidance.

17. Expenditure sanction- Expenditure sanction is required only for such schemes and services for which financial provision is made by means of New Demand Schedules. Administrative Departments are competent to issue expenditure sanction subject to the following conditions:-

- (a) There should be adequate Budget Provision for the purpose.
- (b) Prior concurrence of Finance Department will be necessary in cases where specific point for Post-budget examination has been raised by the Finance Department at the time of pre-budget scrutiny or where Finance Department have expressly stipulated post-budget scrutiny by them.
- (c) Restriction and limitation regarding creation of posts, sanction of re-appropriation, grant of loan, share capital, sanction of contingent expenditure, grant-in-aid, loans and stipends, contracts etc. specified in the relevant rules should be observed. Specific sanction order is to be issued by the competent authority for incurring expenditure under such items.
- (d) (i) In the case of Works/ Projects governed by Public Works Department Code, separate expenditure sanction is also necessary, even though specific Budget Provision is available. The expenditure sanction for the works/projects governed by Public Works Department Code as stated above would be issued by the authority competent to accord administrative approval to the works/ projects. The sanction order inter-alia would specifically indicate the original/revised cost for which administrative approval has been obtained, the particulars thereof, progressive expenditure incurred upto the previous financial year, the expenditure

sanctioned in current financial year so far including the particulars thereof, the present amount sanctioned, whether with the present amount sanctioned, the total progressive amount sanctioned is within the approved original/revised cost for which administrative approval has been issued. In all cases, however, administrative approval must be obtained before commencement of the work.

(ii) In exceptional cases, where it is considered necessary to go ahead with execution of the work in anticipation of administrative approval, for which there is budget provision, specific authorization of Government must be obtained before expenditure is incurred or work-order is issued. The concerned Administrative Department can issue such authorization in cases where the rough estimated cost is within its powers for according administrative approval. In all such cases of authorization, administrative approval must be accorded by the competent authority within three months from the date of commencement of the work without which no expenditure can be incurred after three months from the date of commencement of the work.

(iii) In cases falling under the purview of para 3.7.1(b) of OPWD Code Volume – I for which there is no budget provision/allotment, specific authorisation of Government must be obtained with prior concurrence of Finance Department and/or Planning & Coordination Department, as the case may be, to carry out such emergent work or to incur liability therefor.

(Finance Department O.M. No.FIN-COD-RULE-0002-2013-13863/F., Dated 08.04.2013)

(e) In respect of schemes/proposals which have not been cleared by the Finance Department at the stage of Pre-Budget scrutiny, Administrative Department may, pending reference of those schemes/proposals to the Finance Department, sanction expenditure for the first four months of the financial year, that is, till the end of June, subject to the following conditions :-

(i) The sanction shall ordinarily be restricted to continuing posts and normal requirements of contingent and travelling expenditure and grants-in-aid, stipends and scholarships in respect of continuing schemes. Prior concurrence of Finance Department will be necessary for continuance of posts created for time-bound operations, purchase of tools, plants, vehicles and heavy machinery and contingent expenses exceeding ₹10.00 lakh proposed to be incurred during first four months of the financial year.

(Finance Department O.M. No.FIN-COD-RULE-0002-2013-13863/F., Dated 08.04.2013)

(ii) It shall be responsibility of the Administrative Department to communicate the particulars of schemes/proposals reserved for further scrutiny to the Head of Department concerned for regulating the expenditure suitably. The Department shall also take steps to get the schemes/proposals cleared expeditiously so that full expenditure may be authorised without avoidable delay.

Note –1. While sanction of expenditure of a scheme/project conveys total budgetary allocation under different units of appropriation for the relevant financial year, allotment of budgetary allocation indicates DDO-wise allotment under different units of appropriation out of the total budgetary allocation so sanctioned.

(Finance Department O.M. No.FIN-COD-RULE-0002-2013-13863/F., Dated 08.04.2013)

Note –2. When allotment is placed at the disposal of the DDO/ Head of the Office/Head of the Department under unit of appropriation “Other Contingencies”, “RRT” etc. specific sanction order for incurring under those units of appropriation is necessary under Rule-10 or 20 of the Delegation of Financial Powers Rules, 1978 as the case may be.

(Finance Department O.M. No.FIN-COD-RULE-0002-2013-13863/F., Dated 08.04.2013)

Note –3. Heads of Departments may authorise expenditure on continuing non-Plan Schemes for which provision has been made in the Budget after Pre-Budget scrutiny subject to the restrictions and limitations on creation of posts, sanction of re-appropriation, grant of loans, sanction of contingent and miscellaneous expenditure, grants-in-aid, etc. specified under the relevant rules/circulars issued by Finance Department from time to time.

(Notification No. Codes – 10/80-29482-F; dated the 4th August 1981)

- (f) In case Finance Department imposes any further conditions over and above those mentioned above, it would be the responsibility of Administrative Departments and Heads of Departments to regulate expenditure in accordance with those conditions.

17 – A. Appraisal/approval of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered and revised cost estimates of the projects/schemes

(1) Authority for appraisal of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered:

(i) New scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered shall be subject to appraisal at different levels depending upon the financial estimated outlay of the scheme as indicated below.

Sl. No.	Financial Limit	Appraisal Forum
1	Upto ₹5.00 crore under State Plan.	Concerned Administrative Department in consultation with the Financial Advisor of the Administrative Department.
2.	Above ₹5.00 crore and upto ₹25.00 crore under State Plan.	Standing Finance Committee of the Administrative Department under the Chairmanship of Secretary concerned with Financial Advisor as Member-Convenor, Special Secretary/ Additional Secretary/ Joint Secretary in-charge of the scheme concerned in the Department, concerned Heads of Department, representative of Finance Department, Planning & Coordination Department and representative of related Department, if required.
3.	(a) All Non-Plan schemes irrespective of the cost. (b) State Plan Schemes costing more than ₹ 25.00 crore.	Expenditure Finance Committee (EFC) headed by Secretary, Finance and consisting of Secretary and Financial Advisor of the Administrative Department, concerned Heads of Department, Special Secretary/ Additional Secretary, Planning & Coordination Department, representative of line Department not below the rank of Additional Secretary and Special Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary of Finance Department in-charge of Resources/ Expenditure Control Branch, Financial Advisor of the Administrative Department will be Member-Convenor

(ii) Decision whether the scope of the scheme has not been substantially altered, is to be taken by the Secretary of the Administrative Department in consultation with the Financial Advisor of the concerned Administrative Department. However, to facilitate a decision on uniform basis, as far as possible, the following changes shall be deemed to constitute alteration in the scope of a scheme and which may be taken into account while taking such a decision.

- a) Any change that may lead to a change in the objectives of an approved scheme (which includes any material change in its physical scope).
- b) Any change in the programmes through which the objectives of an approved scheme are to be achieved.
- c) Any change in the pattern of resources including funds.

(iii) The relevant detailed information for appraisal by the appropriate forum as indicated above would be furnished in the format at Annexure (Refer to Office Memorandum No.Codes-27/2011-1068/F., dated 10.1.2013 of Finance Department vide Appendix – 9).

(2) Authority for approval of the new scheme or new service or substantial alteration of the existing scheme.

(i) The authority competent to accord approval/sanction of the new scheme or new service or substantial alteration of the existing scheme would be as indicated below.

Sl. No.	Schemes/ Service outlay	Authority competent to accord sanction/ approve the outlay of the new schemes/ services outlay/ alteration of the existing scheme	Remark
1	(a) Upto ₹100.00 crore in case of Non-Plan (b) Upto ₹100.00 crore under State Plan schemes	Minister in-charge of the Administrative Department.	Prior concurrence of P&C Department and Finance Department is deemed to have been taken at the time of appraisal and further separate concurrence is not necessary.
2	(a) Above ₹100.00 crore and upto ₹250.00 crore in case of Non-Plan (b) Above ₹100.00 crore and upto ₹250.00 crore in case of State Plan schemes	Chief Minister	Prior concurrence of P&C Department and Finance Department is deemed to have been taken at the appraisal stage and further separate concurrence is not necessary.
3	(a) Above ₹250.00 crore in case of Non-Plan. (b) Above ₹250.00 crore in case of State Plan schemes.	Cabinet	Prior concurrence of P&C Department and Finance Department is deemed to have been taken at the appraisal stage and further separate concurrence is not necessary.

(ii) Approval/ sanction of the schemes/ services includes design, delivery mechanism, financial outlay and all other relevant parameters for monitoring and evaluation.

(iii) Irrespective of the recommendations of the Appraisal Forum, specific approval/ concurrence of Finance Department for creation of new posts is mandatory.

(iv) The cost ceilings specified in para-1(i) and para-2(i) above will be calculated for the projected cost for a period of five year.

(3) Appraisal and approval of the revised cost estimates of the projects/ schemes

(a) The Revised Cost Estimates (RCE) of the projects/ schemes, both new which have gone through appraisal forum as well as on-going projects/ schemes which have not passed through appraisal forum shall have to be appraised and approved in the following manner.

(i) Projects/ schemes with original outlay upto ₹25.00 crore under State Plan schemes arising due to change in statutory levies, exchange rate variations and price escalation within the approved project time cycle and the cases involving further cost increase **upto 20%** of the original cost (excluding the change statutory levies, exchange rate variations and price escalation within the approved project time cycle) is to be appraised by the Standing Finance Committee (SFC) of the Administrative Department and approved by the Minister-in-Charge of the concerned Administrative Department.

(ii) RCE cases Projects/ schemes indicated above (upto ₹25.00 crore under State Plan schemes), involving increase of **more than 20%** after excluding the increase due to change in statutory levies, exchange rate variations and price escalations within the approved project time cycle will require appraisal by Expenditure Finance Committee (EFC) headed by Secretary, Finance Department and approval by the Chief Minister.

(b) RCE cases Projects/schemes with original out-lay exceeding ₹25.00 crore and upto ₹250.00 crore in case of State Plan schemes and all Non-Plan schemes costing upto ₹100.00 crore arising due to change in statutory levies, exchange rate variations and price escalations within the approved project time cycle as well as the cases involving further cost increase (excluding the changes due to statutory levies, exchange rate variations and price escalation within the approved project time cycle) will require appraisal by Expenditure Finance Committee headed by Secretary, Finance Department and approval of the Chief Minister.

(c) RCE cases of the projects/schemes with original outlay of above ₹250.00 crore under State Plan and above ₹100.00 crore under Non-Plan schemes arising due to changes in statutory levies, exchange rate variations, price escalation within the approved project time cycle as well as the cases involving further cost increase (excluding the change due to statutory levies, exchange rate variations and price escalation within the approved project time cycle) shall require appraisal at the level of the Expenditure Finance Committee and approval by the Cabinet.

(4) Procedure for appraisal by Standing Finance Committee / Expenditure Finance Committee

The Administrative Department shall prepare Standing Finance Committee/ Expenditure Finance Committee Memorandum in the prescribed format appended to this

Office Memorandum. The Secretary of the Administrative Department shall approve the Memorandum after which the Administrative Department shall circulate the same to Finance Department, Planning & Coordination Department and other Departments whose functional jurisdiction as per the Rules of Business is likely to be affected. In case of beneficiary oriented Social Sector Schemes, SC & ST Development Department and Women & Child Development Department shall be consulted. The consulting Departments on receipt of copy of the Memorandum shall within 2 weeks' time furnish their responses. In case no reference is received within 2 weeks the Administrative Department shall issue a reminder to the consulting Departments insisting for their response within further 7 days' time. After conclusion of such period the Chairman of the Committee shall fix up a date for the meeting. **In the absence of clear cut 2+1 week prior notice, the memorandum shall not be taken into consideration for appraisal.**

(5) On receipt of comments from the consulting Departments, the Administrative Department will prepare a statement showing the observations of the consulting Department and response of the Administrative Department to each such observation. The statement will be circulated along with the notice for convening the meeting. At least three clear days will be allowed between the issue of notice for the meeting and the scheduled date of the meeting.

(6) Procedure for approval of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered after appraisal:

After appraisal of the new schemes or a new service, or where the scope of an existing scheme is proposed to be substantially altered and cost estimate of projects / schemes to be revised, the concerned Administrative Department will take the approval of the Competent Authority as indicated in Paragraph-3 and 4 above keeping in view the provisions of Rules of Business and internal delegation made within the Department.

(7) Schemes funded under RIDF, Externally Aided Project, AIBP, Finance Commission grants etc. are not required to be placed for appraisal and/ or approval as these are governed by separate appraisal and approval mechanisms. It is the new scheme/ service or programme as a whole which needs appraisal and approval but not the different item/ component of work thereunder, which is to be sanctioned/ approved by the competent authority as per the Delegation of Financial Power Rules and extant codal Provisions/ Rules and Regulations. As such the individual items of work like- construction of buildings, Roads and Bridges, Irrigation canals etc. under different plans and programmes so appraised and approved are not required to be appraised and approved again.

(8) After the schemes have been appraised and approved, the Administrative Department concerned should furnish a Memorandum in Form-I to Finance Department (Both for Non-Plan and State Plan) and for State Plan schemes to Planning & Coordination Department containing the relevant information relating to the new scheme or new service or where the scope of an existing scheme is proposed to be substantially altered for enabling the Finance Department and Planning & Coordination Department to take appropriate follow up action. Cost of the scheme appraised/ approved will normally remain valid for and limited to 5 years unless otherwise specifically stipulated at the appraisal/approval stage.

(See Office Memorandum No.Codes-27/2011-1068/F., dated 10.1.2013 of Finance Department vide Appendix – 9).

18. Insurance of Government property-

Government property, movable or immovable shall ordinarily not be insured. No subordinate authority shall undertake any liability of expenditure in connection with insurance of such property without prior concurrence of the Finance Department except to the extent indicated below:-

Where in the discretion of the Administrative Department or the Head of the Department expenditure on insurance is required to be incurred, the Administrative Department or the Head of Department as the case may be, shall have full powers to sanction such expenditure. Where for booking of goods by rail or road, there is only one set of rates and no alternative owners' risk rates, the charges for carriage of goods shall be treated as freight charges.

(F.D. Notification No. Codes – 9/81-9346-F; dated the 24th February 1981)

19. Trading Operations- Notwithstanding any contained in these rules all proposals-

- (a) for the purchase of commodities not intended for Government consumption, but for sale or issue to the Public or any other authority,
- (b) for the fixation of prices in respect of direct trading operations of Government and,
- (c) from Government companies and undertakings which may be referred to the Government for fixation of prices for their products or stocks shall be referred to the Finance Department for concurrence before approval.

Provided, however, that a proposal under clause (a) or (b) may not be referred to the Finance Department for concurrence if the value of the transaction in each case is below ₹10.00 lakhs.

(Notification No. Codes – 10/80-29482-F; dated the 4th August 1981)

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

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 any 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 Head of the Offices/Sub-ordinate authorities to sanction contingent expenditure will be as follows :-

Authority	Existing limit vide FD Notification No.Code-14/2006-18256/F., dt.28.4.2006 w.e.f. 28.4.2006).		Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 w.e.f. 08.06.2012	
	Recurring	Non-Recurring	Recurring	Non-Recurring
(i) Collectors	37,500/- per annum in each case	₹1,50,000/- in each case	₹5,00,000/- per annum in each case	₹25,00,000/- in each case
(ii) Heads of subordinate offices in the rank of Sr. Class-I & above (Group "A" Officers)	₹37,500/- per annum in each case	₹1,50,000/- in each case	₹1,00,000/- per annum in each case	₹2,00,000/- in each case
(iii) Heads of subordinate offices in the rank of Jr. Class-I (Group "A" Officers)	₹25,000/- per annum in each case	₹1,00,000/- in each case	₹75,000/- per annum in each case	₹1,50,000/- in each case
(iv) Heads of subordinate offices in the rank of Class-II (Group "B" Officers)	₹15,000/- per annum in each case	₹60,000/- in each case	₹30,000/- per annum in each case	₹1,00,000/- in each case

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

(F.D. Notification No.Codes-10/80-4153-F., dated the 19th August 1980)

(F.D. Notification No. Codes-10/80-29482-F., dated 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 September 1992)

(F.D. Notification No.Codes-13/99-29267-F., dated the 30th June 1999)

(F.D. Notification No.Codes-14/2006-18256/F., dated 28.4.2006)

(F.D. Notification No.FIN-COD-RULE-0002-2012-22393/F., dated 8.6.2012)

21. Miscellaneous-

- (a) The powers of Administrative Departments, Heads of Departments and subordinate authorities in regard to matters not specified in these Rules. shall be such, as may have been or may hereafter be specified by general or special orders issued with the concurrence of the Finance Department.
- (b) Any Administrative Department, Head of Department or Head of Office, who has been exercising higher powers in respect of any particular item, shall continue to exercise the powers.
- (c) The powers delegated under these rules can be exercised in respect of past cases also.

Note- Past cases mean, cases which were pending for decision on the date these rules came into force. Expenditure already incurred by an authority in excess of its powers should, however, be treated as irregular expenditure and regularized by ex-post facto sanction by the authority who was competent to incur the expenditure when it was actually incurred and not by the authority who became competent after it was incurred.

- (d) The delegation of powers under these rules are subject to general or special ban imposed by the State Government as a measure of economy or otherwise.

(Notification No. Codes – 10/80-21138-F; dated the 16th August 1980)

22. Financial Adviser-

(a) Financial Advisers/ Assistant Financial advisers have been posted to assist Administrative Departments in Budget formulation, scrutiny of projects and programme, and for post-Budget vigilance to ensure that there are neither considerable shortfall in expenditure nor unforeseen excess for which provision has not been made in the original Budget or in the revised estimates. Close association of the Financial Adviser with the formulation and implementation of programmes involving expenditure will facilitate more effective discharge of the Financial Adviser's responsibility. It is cardinal to the working of the scheme that the Financial Advisor should be associated with the formulation of schemes from the initial stage. The Financial Adviser will also be responsible for preparation of the Department's Performance Budget, Outcome Budget, Cash Management System, On-line distribution of budgetary allocation and On-line compilation of Budget and monitoring of the progress of collection of revenues and other Government dues. Maintenance of an efficient accounting system is essential for the purpose.

(b) The Financial Adviser shall be consulted in the matter of exercise of powers delegated under these rules. In all such cases where the Secretary of the Administrative Department proposes to over-rule the advice of the Financial Adviser reference may be made to the Finance Department.

(c) The duties and responsibilities of the Financial Adviser/ Assistant Financial Advisers are defined and detailed in Annexure-E. The Financial Advisers should not be saddled with pure administrative functions and items of work of miscellaneous and routine nature e.g. functions of Drawing & Disbursing Officer* as that may hamper due discharge of the duties and responsibilities specially entrusted to them. The Financial Advisers and Chief Accounts Officers/ Accounts Officers attached to the Heads of Departments and other offices shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Departments.

***Note - Finance Department Circular No. OFS-II(S) 58/11-26048(225)/F dt. 6th June, 2011 has specifically banned entrusting duties of Drawing & Disbursing Officer to the FAs/ AFAs/ Accounts Officers (See Appendix – 11.1)**

(d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/ Assistant Financial Adviser in terms of the clarification issued by Finance Department in their Memorandum No.Codes-33/2004-251/F., dated 02.01.2004 (See Appendix – 11.2).

(Notification No. Codes-85/92-38595/F; dt. 7th Sept. 1992)

(Finance Department O.M. No.FIN-COD-RULE-0002-2013-13863/F., Dated 08.04.2013)

ANNEXURE – A
POWER TO CREATE POSTS
[See Rule 8]

Sl. No.	Authority	Class of Posts which may be created only with concurrence of Finance Department	Extent of Delegation	Conditions
1.	Administrative Department	Gazetted and Non-gazetted posts other than those in the Secretariat	Full Powers	Mere Budget provision does not ipso facto confer any right on the Administrative Department for creation of post for which specific concurrence of Finance Department is necessary. Therefore, specific concurrence of Finance Department in the proposal is to be obtained even if approval has been taken at the time of pre-budget scrutiny while agreeing to the proposal for provision of funds. In case of posts requiring approval of the Council of Ministers, specific concurrence of Finance Department in the Memorandum will also be necessary, even if it has been specifically agreed to at the time of pre-budget scrutiny for provision of funds.
2.	Administrative Departments other than the General Administrative Department	Posts of Under-Secretaries and higher posts in the Secretariat .	May create the post with concurrence of General Administration Department	Same as against Sl. No.-1
3.	Administrative Departments other than the Home Department	Post below Under-Secretaries in the Secretariat other than in the Home Department .	May create the post with the concurrence of Home Department	Same as against Sl. No.-1
4.	General Administrative Department	Post below Under-Secretaries and higher posts in the General Administration Department , in the Secretariat	May create the post with concurrence of Finance Department	Same as against Sl. No.-1
5.	Home Department	Posts below Under-Secretaries in the Home Department , in the Secretariat	May create the post with concurrence of Finance Department	Same as against Sl. No.-1

Note-1: Proposals for creation of posts in respect of which another department of Government is the controlling authority under the Rules of Business shall be referred to that Department for concurrence. Copies of sanction orders should be furnished to that Department and the Finance Department for reference.

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

Note-2: The proposal for creation of contractual posts on consolidated salary must specify the G.O. No. and date under which the sanctioned regular posts has been abolished or it is for creation of additional posts on contractual basis with consolidated salary.

Note-3 The restrictions on creation of new posts imposed by Finance Department in their Office Memorandum No.Bt-1-9/2001-10954/F,dt.14.3.2001 are to be complied with while formulating any proposal for creation of new posts. Under no circumstances, new posts will be created for absorption of Casual/Daily Wage Labourers engaged prior to 12.4.1993 and conferred with temporary status as per the guidelines prescribed in Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012

ANNEXURE- B
[See Rule 8]

Finance Department Resolution No. Codes-27/2011 (Pt.)-3602/F., Dated 06.02.2013

Sub:- Simplification of procedure for extension of temporary posts under regular establishment and annual review of establishments as per prescribed time schedule.

1. Under the practice prevailing prior to 1978, extension of temporary posts was being sanctioned by the Administrative Department with the concurrence of Finance Department and thereafter the salaries of the incumbents against these temporary posts were being allowed to be drawn. In Finance Department Resolution No. 10806- Codes-1/78/F., dt. 2nd March, 1978 simplification of procedure for extension of temporary posts under regular establishment was outlined. As per the stipulations contained in the aforesaid Resolution of Finance Department, Head of office, Heads of Departments and Secretaries of Administrative Departments are required to furnish annual establishment review by end of February, March and 15th of April each year respectively to the authorities specified therein. Further, instructions were issued in Finance Department Letter No. Codes- 11/97-17343 (40)/F., dt. 4th April, 1997 that the report of annual establishment review furnished by Heads of Departments should be scrutinized by the Administrative Department by associating a representative from Finance Department. Similarly, while undertaking review of staff strength of the Administrative Department and its attached sub-ordinate offices, the Administrative Department is required to associate the representative of Finance Department and finalise the annual review of establishments. *This annual review of the strength of various establishments under the State Government is absolutely necessary in order to enable the State Government to furnish correct position of staff strength and vacancy position to the Planning Commission, Finance Commission and other quarters whenever asked for.*

2. According to the stipulation made by the 12th Finance Commission regarding fiscal consolidation measures to be taken by the States, expenditure on salary is to be contained within 35% of net revenue expenditure i.e. total revenue expenditure less expenditure on payment of interest. Besides this, the Odisha Fiscal Responsibility and Budget Management Act, 2005 mandates the State Government to contain the expenditure on salary within 80% of State's own revenue. In order to comply with the aforesaid stipulations it is essential to have correct estimates of requirement of funds for expenditure on salary as well as pension. For this, it is absolutely necessary to know about the staff strength under different scales of pay/pay band and also about the vacancy position at the end of the year. Instructions were issued in Finance Department Resolution No.199-Codes/97/F, dt.3.1.2000 for submission of Annual Establishment Review. **These instructions are now being modified for electronic submission of the information and its compilation annually in the Treasury Portal (iOTMS) for which detailed guidelines are provided in paragraph-7(ii) and Schedule-V.** The Director of Treasuries & Inspection may issue further clarifications and instructions regarding up-loading required information in the Treasury Portal as and when necessary in consultation with Finance Department.

3. **Action by Head of Office (including those applicable to the Head of the Department and Administrative Department in the capacity of Head of the Office in respect of its own establishment) :**

The annual establishment review by Head of Office in respect of his/ her own office for which he/ she is responsible for drawal of salary is to be furnished by the DDO of that office to the concerned Treasury Officer through the Treasury Portal as well as to his/ her

Head of Department/Secretary of the Administrative Department by the end of January each year as in **Schedule-I** (Group-wise and Scale of Pay-wise sanctioned strength, vacancy position etc.) and **Schedule I-A**_(details of the post to be terminated). Unless the required review report is submitted to the respective Treasury, Head of Department and the Administrative Department, the salary of the staff of the Head of the office including the subordinate attached offices, if any, for the month of February onwards shall not be drawn. For this, the concerned Head of Office (including Head of the Department and Administrative Department as Head of the Office in respect of their own establishment) has to furnish a certificate as in **Schedule-IV** to be generated from the Treasury Portal which should be attached to the Pay Bill for the month of February to be presented in the month of March. In case of Engineering and Forest Divisions/Irrigation Projects where salary is drawn through Cheque such certificate generated from the Treasury Portal is to be furnished to the concerned Bank where cheques are presented. The concerned DDO of the Heads of Department and Administrative Department are also required to furnish such information in **Schedule-I, Schedule-IA** and the certificate in **Schedule-IV** to the concerned Treasury or the Bank, as the case may be, through the Treasury Portal within the time indicated above in respect of their own offices (including attached offices, if any). The DDOs declared as well as designated for drawal of grant-in-aid salary for the approved strength of the grantee institution will submit the information in **Schedule I-B** in similar manner to their respective grant-in-aid sanctioning authorities i.e. their Head of Department/Administrative Department through the Treasury Portal alongwith a certificate in **Schedule-IV**. In case any DDO designated to draw grant-in-aid salary for any of the grantee institutions in respect of the approved strength of the employee is not recognised in iOTMS such DDO shall submit information in **Schedule – I-B** to the respective grant-in-aid sanctioning authority manually. The concerned Treasury/Special Treasury/Sub-Treasury/Bank shall not process salary bills/cheques of those DDOs (including those of Heads of Department/Administrative Department and Finance Department) through iOTMS from February onwards who fail to submit such information by the end of January each year.

4 . Action by Heads of Department:

(i) The Head of the Department in the capacity of Head of the Office in respect of its own establishment including attached offices, if any, has to furnish the establishment return in respect of his/her own establishment in **Schedule-I and Schedule I-A** to their respective Administrative Departments as well as to the concerned Treasury through the Treasury Portal. The consolidated Annual establishment review is to be furnished by the Heads of Department (including those under Finance Department) to his/ her respective Administrative Department by end of February each year with respect to his/ her own office, attached offices and the sub-ordinate District Offices as a whole. This review report should be furnished in **Schedule-II** (Group-wise, Scale of pay-wise, sanctioned strength, vacancy position etc.) and **Schedule II-A** (posts to be terminated).

(ii) Similarly, the Head of the Department will submit the consolidated information in **Schedule-II-B** relating to Institutions receiving grant-in-aid for which the concerned DDOs for the Grantee Institutions have furnished information in **Schedule-I-B** to him/her as grant-in-aid sanctioning authorities.

(iii) Information in **Schedule-II** is to be furnished in respect of the posts under Heads of Department, its attached offices and sub-ordinate Dist. offices and information relating to the grantee institutions need not be included in **Schedule-II**.

(iv) Until the annual establishment review along with the relevant information is furnished (in **Schedule-II, II-A and II-B**) to the Administrative Department by end of February each year, the salary for the month of the March which is due in April shall not be processed through

iOTMS for the month of March. A certificate in **Schedule-IV** generated from the Treasury Portal has to be attached to the Pay Bill for the month of March. In case of Engineering and Forest Department drawing salary through Cheque system, a certificate in **Schedule-IV** generated from the Treasury Portal should be submitted by the Cheque Drawing Officer to the concerned Bank along with the Cheque, failing which the concerned Bank shall not entertain the Cheque of those Heads of Department in respect of the salary for the month of March to be presented in April or thereafter.

5. Action by Secretary of Administrative Department:

5.1 The annual establishment review by the Secretary of the Administrative Department is to be furnished to the Finance Department and to the concerned Treasury by end of March each year as indicated below.

(i) **Schedule – I** : In respect of the staff position of the Administrative Department and attached offices directly functioning under the Department as applicable to the Head of the Office in respect of the establishment of the Administrative Department alone (Does not include the staff position of Head of the Department and sub-ordinate District Offices).

(ii) **Schedule-III** : This includes the sanctioned strength of the Department, its attached offices, Head of the Department and sub-ordinate District Offices as a whole functioning under the Administrative Department. This would give an overall picture of staff strength and vacancy position for the Department as a whole.

(iii) **Schedule III-A** : The information should contain the posts which are to be terminated in respect of the Dist. Offices, Heads of Department and the Administrative Department as a whole.

(iv) **Schedule III-B** : This would incorporate the sanctioned strength of staff and vacancy position of the institutions receiving grants-in-aid from the Administrative Department as well as Heads of Department as grant-in-aid sanctioning authorities. In short the information in **Schedule III-B** would indicate the overall staff position of all the institutions receiving grants-in-aid from the Administrative Department as a whole by consolidating information received in Schedule-II-B from different Heads of Department as well as information received in Schedule-I-B by the Administrative Department in respect of the grant-in-aid salary sanctioned by the Administrative Department.

(v) **Schedule III-C** : This contains the list of Heads of Department from which information in **Schedule-II**, **Schedule II-A** and **Schedule II-B** has been received.

(vi) **Schedule III-D** : This relates to the list of institutions receiving grants-in-aid from Heads of Department who have furnished information in **Schedule II-B**.

5.2 In case, all relevant information is not received by end of January each year from any of the institutions receiving grant-in-aid in order to enable the Head of the Department to submit consolidated information in Schedule II-B and Administrative Department in **Schedule III-B**, the concerned Heads of Department and Administrative Department shall not release any grant-in-aid to such defaulting institutions for the month of February onwards.

5.3 While submitting the Pay Bill for the month of April for the Administrative Department by the D.D.O. of the Department, the certificate in **Schedule-IV** generated from the Treasury Portal and duly signed by the Secretary of the Department himself/herself has to be attached to the Pay Bill for the month of April every year. In the

absence of such a certificate the concerned Treasury/ Special Treasury Officer shall not process the Pay Bill for the month of April through iOTMS and for the subsequent months until such certificate is furnished along with all relevant information.

5.4 While taking Annual Establishment Review the Secretary of the Administrative Department may invite one representative from Finance Department, not below the rank of Deputy Secretary as stipulated in F.D. Letter No. Codes-11/97-17343 (40) F., dt.4th April, 1997.

6. Arrangement in the Finance Department as an Administrative Department

Likely any other Administrative Department, Finance Department is required to undertake review of annual establishment in respect of its own organization. In the Finance Department the arrangement for review, collection and compilation of annual establishment return for the Department as a whole would be as specified below:

The branch of the Finance Department responsible for collecting relevant information	The organization which should submit the annual establishment return to the branch	Remarks
1	2	3
C.T. Branch	Commissioner, Commercial Taxes/ Chairman, Sales Tax Tribunal	1. The Commissioner, Commercial Taxes would furnish information in respect of district offices along with his own office. 2. Chairman, Sales Tax Tribunal would furnish information relating to his own office
Treasury Branch	Director of Treasuries and Inspection / Controller of Accounts	The Director of Treasuries would furnish information in respect of the subordinate offices as well as his own office. The Controller of Account would furnish information with regard to his own office.
Local Fund Establishment	Director, Local Fund Audit	Director, Local Fund Audit would collect relevant information from the District Offices as well as his own office and on compilation, furnish the required information to the Local Fund Establishment Branch of Finance Department which would furnish the required information to Treasury Branch.
Small Savings	Director, Small Savings	Director, Small Savings would compile the information in respect of district and all sub-ordinate offices (excluding the composite establishment in the Secretariat.)
O.E.-I Branch	Additional Secretary in charge of O.E.	O.E.-I branch would be responsible for collecting and compiling the staff strength etc. for the Secretariat Establishment of Finance Department as a whole including the composite establishment of Small Savings and Efficiency Audit/Common Cadre Auditors.
O.F.S. Branch	Director, MDRAFM	Director, MDRAFM would furnish the relevant information to the O.F.S. Branch of Finance Department which would furnish the required information to Treasury Branch.

The Treasury Branch, on receipt of information from the designated officers as indicated in Cl. 2 of the table above, would compile the relevant information in Schedules III, III-A, III-C etc. for the Finance Department as a whole. In respect of annual establishment review by Finance Department itself as one of the Administrative Departments, the Treasury Branch functioning as the administrative branch for Finance Department, shall ensure submission of timely annual establishment review and obtain the approval and signature of Secretary, Finance Department in **Schedule-IV** generated from the Treasury Portal failing which the pay bill for the month of April, shall not be presented in the Treasury. **It is hereby made abundantly clear that the time lines fixed in Para-3, 4 and 5 shall apply to the Head of the Office, Heads of the Department of Finance Department as well as to itself as an Administrative Department.**

7. Action by Treasury Officer/ Special Treasury Officer/ Sub-Treasury Officer/ Banks

(i) As indicated in Para 3, 4 & 5 the concerned officer of the Treasury organization is to ensure submission of information in **Schedule-I, I-A and I-B** by Head of the Office/DDO by end of January, Heads of Department in **Schedule-II, II-A and II-B** by end of February and Administrative Departments in **Schedule-III, III-A, III-B, III-C and III-D** by end of March alongwith certificate in Schedule-IV generated from the Treasury Portal (applicable for the Head of the Office, Heads of Department as well as Administrative Department) while receiving the Pay Bill for the month of February payable in March in case of Head of Office, for the month of March payable in April in case of Heads of Department and for the month of April payable in May in case of Administrative Department. In absence of such information and certificate in **Schedule-IV** generated from the Treasury Portal and submitted to the concerned Treasury Officer/ Special Treasury Officer/ Sub- Treasury Officer shall refuse to receive the Pay Bill for the month of February onwards in case of Head of the Office, for the month of March onwards in case of Heads of Department and for the month of April onwards in case of Administrative Department. The concerned Treasury/ Special Treasury/ Sub-Treasury would continue to dishonour the pay bill for the month of February onwards in case of Head of the Office (including the DDO of the Heads of the Department and DDO of the Administrative Department in respect of their own establishment), for the month of March onwards in case of Heads of Department and for the month of April onwards in case of Administrative Department until the certificate in **Schedule-IV**, complete in all respect, is furnished along with the Pay Bill. This would also be applicable to the concerned Bank from which Engineering Department/Project authorities & Forest Department are drawing salary through Cheque system.

In short, the iOTMS shall not process the salary bills/cheques for the month of February/March/April, if the Establishment Review information of DDO/Controlling Officer (Head of the Department)/Administrative Department is not forwarded to the next level before submission of salary bill/cheques to the respective Treasury/Bank.

(ii) The information on Annual Establishment Review required to be furnished by Head of Office in **Schedule-I, I-A and I-B**, the consolidated information at the level of the Head of the Department in **Schedule-II, II-A and II-B** and Administrative Department in **Schedule - III, III-A, III-B, III-C and III-D** as indicated in Para-3, 4 and 5 above will now be prepared and submitted on-line in a separate module provided for the purpose in the Treasury Portal/ iOTMS by the Drawing & Disbursing Officer on their behalf for which operational guidelines are furnished in **Schedule-V**. On-line submission of the information by the Head of Office/Heads of Department/Administrative Department will eliminate the repetitive process of data entry at all the three levels and facilitate only one time Data Entry by the Head of Offices at all levels. It will also make editing, validation and consolidation of the information submitted by the authorities below the Administrative Departments and Heads of Departments easier. This will also ensure transmission of the information from the Head of Offices to the Heads of

Department, Administrative Department and Finance Department on a real time basis. The defaulting authorities can be tracked and made to comply with the requirement of furnishing Annual Establishment Review for actual head count of men in position and vacant posts as against sanctioned posts for the regular establishment, Work Charged, Job Contract, Contractual employees, employees given temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F., dt.4.9.2012 in respect of Daily Labourers engaged prior to 12.4.1993 and also employees in receipt of Grant-in-Aid and Block Grant.

8. Action by Accountant General/ Deputy Accountant General (Works), Puri

While scrutinizing the paid vouchers/cheques received from the Treasury or Accounts return received from the concerned Engineering/ Forest Division, in the Office of the Accountant General(A&E)/ Deputy Accountant General (Works), Puri, the concerned officials may make a test check as to whether the certificates in **Schedule-IV** have been attached to the pay bills for the month of February/March/ April by the Head of the Office/ Heads of Department / Administrative Department respectively. If it is noticed that any Treasury/ Bank has passed the pay bill/ Cheque without such a certificate the concerned officials in the Office of the Accountant General(A&E)/ Deputy Accountant General, (Works) Puri would bring this fact to the notice of the Accountant General (A&E)/Deputy Accountant General (Works), Puri who may in turn bring it to the notice of Secretary to Government, Finance Department immediately in his name cover.

9. Action by Director of Treasuries & Inspection

In addition to the test check to be made by Accountant General (A&E)/ Deputy Accountant General (Works), Puri, the Director of Treasuries would also depute his Auditors and other officers of his Directorate to Treasuries, Banks and office of the Accountant General (A&E) and Deputy Accountant General (Works), Puri to verify the paid vouchers/cheques for the month of February/March/ April in respect of the Head of Office / Heads of Department / Administrative Department respectively as to whether the certificates in Schedule-IV have been generated from the iOTMS and were attached to the respective pay bill / Cheque by the concerned authorities. In case any omission is noticed he should initiate disciplinary action against the defaulting officer of the Treasury/ Special Treasury / Sub- Treasury forthwith. In case any default is noticed in respect of the Engineering / Forest Department he should bring the fact to the notice of the Secretary to Government, Finance Department as well the Secretary of the concerned Administrative Department.

10. Action by Finance Department

The Secretary of the Administrative Department (including Secretary, Finance Department) is required to submit the annual establishment review for the Administrative Department as a whole to Finance Department (Treasury Branch) by end of March, all relevant information in the schedules mentioned in Paras-5 and 6. In absence of such information received from the Administrative Department, Finance Department shall refuse to receive any file from the Administrative Department after end of March until such information is received. On receipt of annual establishment review along with all relevant information complete in all respect from the Administrative Department the Treasury Branch of Finance Department shall prepare the consolidated information in respect of all the Administrative Departments including the Finance Department and furnish copies thereof to all Branches of Finance Department for reference at the time of scrutiny of budget proposals and other proposals of Administrative Department. The compilation of consolidated information in respect of all Departments should be completed by the Treasury Branch by end of May every year.

11. The procedure, stipulation and time limit outlined in the preceding paragraph as summarised below shall be enforced strictly except for the time limit in respect of the financial year, 2012-13.

Sl. No.	The authority who would furnish information	The authority to whom the information is to be submitted	Time-line fixed for submission.	The month for which Pay Bill is not to be accepted in case of default in submission of information
(1)	(2)	(3)	(4)	(5)
1	(a) The DDO of the Head of the Office in respect of own Estt. (b) DDO of the Heads of Department in respect of own Estt. including attached offices, if any. (c) DDO of the Admn. Deptt. in respect of respective own Estt. including attached offices if any. (In Schedule-I, I-A & IV vide Para-3)	(a) Heads of Department. (b) Head of the Department (c) The Secretary of the Department.	By end of January	For February
2	The DDO for the Grantee Institutions to the grant-in-aid sanctioning authorities in Schedule I-B.	(i) The Head of the Department from whom Grant-in-Aid is received without intervention of Administrative Department. (ii) The concerned Administrative Deptt. from whom Grant-in-Aid is received directly (does not include those received from Head of the Department as in (i) above.	By end of January	No release of salary for the month of February onwards in case of default.
3	Heads of Department Consolidated information of Subordinate offices, own Estt. including attached offices, if any, and Grant-in-Aid Institutions receiving Grant-in-Aid directly (In Schedule-II, II-A, II-B & IV vide Para-4)	Administrative Department	By end of February	For March
4	The Administrative Department Consolidated information of Subordinate offices, Heads of Department, own Estt. including attached offices and Grant-in-Aid Institutions (In Schedule-III, III-A, III-B, III-C, III-D & IV vide Para-5)	Finance Department	By end of March	April
5	Treasury Branch of Finance Department (Consolidated information of all Departments including that of Finance Department (In Schedule-III, III-A, III-B, III-C, III-D & IV)	The concerned Budget Expenditure Branch, Finance Commission Branch etc. of Finance Department	By end of May	

12. The time limit fixed for submission of information for the year 2012-13 by Head of Office, Head Department and Administrative Department is extended by one month i.e. by end of February, March and April, 2013 respectively and accordingly in case of default salary for the month March, 2013, April, 2013 and May, 2013 shall not be processed through iOTMS for the Head of Office, Head of Department and Administrative Department accordingly in that order.

SCHEDULE- I

(Relating to Head of Office including the Head of Department and Administrative Department in respect of their own establishment)

**ANNUAL ESTABLISHMENT REVIEW TO BE FURNISHED BY HEAD OF OFFICE TO
HEAD OF THE DEPARTMENT BY END OF JANUARY EACH YEAR**

The sanctioned strength of the establishment as on 1st January is as indicated in schedule-I given below. I have reviewed the staff requirement having regard to the prescribed yardsticks, wherever applicable. I certify that continuance of all the posts except those set out in Schedule I -A is considered necessary.

Signature

Name

Designation

Date

D.D.O. Code:

Budget Controlling Officer/

Head of the Department Code:

Administrative Department Code:

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/Other	Non-Plan Teacher/Other	Total Teacher/Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment

Group –A

(a) Other-than

UGC/ Judiciary/ All India Services

8000-13500 PB-2	9300-34800	+GP 5400	
8000-13500	PB-3	15600-39100	+GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100	+GP 6600
10000-15200	PB-3	15600-39100	+GP 6600
10650-15850	PB-3	15600-39100	+GP 6600
12000-16500	PB-3	15600-39100	+GP 7600
14300-18300	PB-4	37400-67000	+GP 8700
15100-19500	PB-4	37400-67000	+GP 8800
16400-20450	PB-4	37400-67000	+GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100 15600-39100	+AGP 6000 +AGP 7000	AGP: Academic Grade Pay (Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100 37400-67000	+AGP 8000 +AGP 9000	(Reader with less than 5 years of service) (Reader with 5 years of service)
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Autonomous Colleges Professor grade)	37400-67000	+AGP 10000	

16450-450-20450 37400-67000 +AGP 10000
**(D.P.I carries his scale
of pay and grade pay)**

16400-450-22400 37400-67000 +AGP 10000
(Prof. of University)

25000 (Fixed) 75000 (Fixed)
(Vice-Chancellor of University)

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 27700-770-33090-920-40450-1080-44770/-
Civil Judge (Jr. Divn.), (Entry Level)

10750-300-13150-350-14900 33090-920-40450-1080-45850/-
Civil Judge (Jr. Divn.),1st stage ACP Scale.

12850-300-13150-350-15950-400-17550 39530-920-40450-1080-49090-1230-54010
Civil Judge (Jr. Divn.) 2nd Stage ACP Scale

12850-300-13150-350-15950-400-17550 39530-920-40450-1230-54010
Civil Judge (Sr. Divn.) Entry Level

14200-350-15950-400-18350 43690-1080-39090-1230-56470
Civil Judge (Sr. Division) 1st Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
Civil Judge (Sr. Division) 2nd Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
District Judge Entry Level

18750-400-19150-450-21850-500-22850 57700-1230-58930-1380-67210-1540-70290
District Judge Selection Grade

22850-500-24850 70290-1540-76450
District Judge (Super time Scale)

(d) All India Services

(i) I.A.S.

- | | | |
|-----------------------------------|------|--|
| (i) Junior Scale | | |
| 8000-275-13500 | PB-3 | 15600-39100 +GP 5400 |
| (ii) Senior Time scale | | |
| 10650-325-15850 | PB-3 | 15600-39100 +GP 6600 |
| (iii) Junior Administrative grade | | |
| 12750-375-16500 | PB-3 | 15600-39100 +GP 7600 |
| (iv) Selection grade | | |
| 15100-400-18300 | PB-4 | 37400-67000 +GP 8700 |
| (v) Super Time scale | | |
| 18400-500-22400 | PB-4 | 37400-67000 +GP 10000 |
| (vi) Above Super Time scale | | |
| (a) 22400-525-24500(Pr. Secy.) | | (a) HAG 67000- annual increment @ 3% - 79000 |
| (b) Apex scale 26000 (Fixed) | | (b) 80000 (Fixed) |
| (c) 30000 (Fixed) | | (c) 90000 (Fixed) |

(ii) I.P.S.

- | | | |
|-----------------------------------|------|-----------------------|
| (i) Junior Scale | | |
| 8000-275-13500 | PB-3 | 15600-39100 +GP 5400 |
| (ii) Senior Time Scale | | |
| 10000-325-15200 | PB-3 | 15600-39100 +GP 6600 |
| (iii) Junior Administrative grade | | |
| 12000-375-16500 | PB-3 | 15600-39100 +GP 7600 |
| (iv) Selection grade | | |
| 14300-400-18300 | PB-4 | 37400-67000 +GP 8700 |
| (v) Super Timescale | | |
| (a)16400-450-20000(DIG) | PB-4 | 37400-67000 +GP 8900 |
| (b)18400-500-22400 (IG) | PB-4 | 37400-67000 +GP 10000 |

(vi) Above Super Timescale			
(a) Addl. D.G. of Police			
22400-525-24500	(a) HAG	67000-79000	
	(b) HAG+	75500-80000	(other than D.G. of Police as Head of the Police Force)
(b) D.G. of Police			
24050-650-26000	Apex scale	80000 (Fixed)	
	(Head of Police Force)		
(iii) I.F.S.			
(i) Junior Scale			
8000-275-13500	PB-3	15600-39100	+GP 5400
(ii) Senior Time Scale			
10000-325-15200	PB-3	15600-39100	+GP 6600
(iii) Junior Administrative Grade			
12000-375-16500	PB-3	15600-39100	+GP 7600
(iv) Selection Grade			
14300-400-18300	PB-4	37400-67000	+GP 8700
(v) Super Time scale			
(a) Conservator of Forest			
16400-450-20000	PB-4	37400-67000	+GP 8900
(b) Addl. CCF/CCF			
18400-500-22400	PB-4	37400-67000	+GP 10000
(vi) Above Super Time scale			
(a) Addl. Principal CCF			
22400-525-24500	(a) HAG	67000-79000	
(b) Principal CCF			
24050-650-26000	(b) HAG+	75500-80000	(other than the Head of the Forest Force)
(vii) Apex scale (Head of Forest Force)			
24050-650-26000		80000 (Fixed)	

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500**
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

**Total of Regular Estt.
(A+B+C+D High Court Judges etc.)**

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Work Charged Establishment					
(ii) Contract Service with regular scale of pay					
(iii) Job Contract employees under R&DM Department					
(iv) Employees with consolidated salary					
(v) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks	
	Pay	Pay Band	Grade Pay		
(1)	(2)	(3)	(4)	(5)	

SCHEDULE I-A (Relating to Head of the office)

Sl. No.	Description of Posts	G.O. No. & Date in which sanctioned	Pay Scale	No. of posts to be terminated	Date from which post(s) to be terminated	Remarks
1	2	3	4	5	6	7

Signature

Name

Designation

Date

Schedule I-B

(To be furnished by DDOs declared as well as designated for drawal of grant-in-aid salary for the approved strength of the Grantee Institutions.)

Vide Para-3

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position as on 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/Other	Non-Plan Teacher/Other	Total Teacher/Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment**Group –A****(a) Other-than****UGC/ Judiciary/ All India Services**

8000-13500PB-2	9300-34800	+GP 5400
8000-13500	PB-3	15600-39100 +GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100 +GP 6600
10000-15200	PB-3	15600-39100 +GP 6600
10650-15850	PB-3	15600-39100 +GP 6600
12000-16500	PB-3	15600-39100 +GP 7600
14300-18300	PB-4	37400-67000 +GP 8700
15100-19500	PB-4	37400-67000 +GP 8800
16400-20450	PB-4	37400-67000 +GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100	+AGP 6000	AGP: Academic Grade Pay (Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
	15600-39100	+AGP 7000	
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100	+AGP 8000 (Reader with less than 5 years of service)	
	37400-67000	+AGP 9000 (Reader with 5 years of service)	
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Autonomous Colleges Professor grade)	37400-67000	+AGP 10000	
16450-450-20450 (D.P.I carries his scale of pay and grade pay)	37400-67000	+AGP 10000	
16400-450-22400 (Prof. of University)	37400-67000	+AGP 10000	
25000 (Fixed) (Vice-Chancellor of University)	75000 (Fixed)		

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 Civil Judge (Jr. Divn.), (Entry Level)	27700-770-33090-920-40450-1080-44770/-
10750-300-13150-350-14900 Civil Judge (Jr. Divn.), 1st stage ACP Scale.	33090-920-40450-1080-45850/-

12850-300-13150-350-15950-400-17550 39530-920-40450-1080-49090-1230-54010
Civil Judge (Jr. Divn.) 2nd Stage ACP Scale

12850-300-13150-350-15950-400-17550 39530-920-40450-1230-54010
Civil Judge (Sr. Divn.) Entry Level

14200-350-15950-400-18350 43690-1080-39090-1230-56470
Civil Judge (Sr. Division) 1st Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
Civil Judge (Sr. Division) 2nd Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
District Judge Entry Level

18750-400-19150-450-21850-500-22850 57700-1230-58930-1380-67210-1540-70290
District Judge Selection Grade

22850-500-24850 70290-1540-76450
District Judge (Super time Scale)

(d) All India Services

(i) I.A.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400
(ii) Senior Time scale 10650-325-15850	PB-3	15600-39100 +GP 6600
(iii) Junior Administrative grade 12750-375-16500	PB-3	15600-39100 +GP 7600
(iv) Selection grade 15100-400-18300	PB-4	37400-67000 +GP 8700
(v) Super Time scale 18400-500-22400	PB-4	37400-67000 +GP 10000
(vi) Above Super Time scale (a) 22400-525-24500 (Pr. Secy.) (b) Apex scale 26000 (Fixed) (c) 30000 (Fixed)		(a) HAG 67000- annual increment @ 3% - 79000 (b) 80000 (Fixed) (c) 90000 (Fixed)

(ii) I.P.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100 +GP 6600
(iii) Junior Administrative grade 12000-375-16500	PB-3	15600-39100 +GP 7600
(iv) Selection grade 14300-400-18300	PB-4	37400-67000 +GP 8700
(v) Super Timescale (a) 16400-450-20000 (DIG) (b) 18400-500-22400 (IG)	PB-4 PB-4	37400-67000 +GP 8900 37400-67000 +GP 10000
(vi) Above Super Timescale (b) Addl. D.G. of Police 22400-525-24500	(a) HAG (b) HAG+	67000-79000 75500-80000 (other than D.G. of Police as Head of the Police Force)
(b) D.G. of Police 24050-650-26000	Apex scale (Head of Police Force)	80000 (Fixed)

(iii) I.F.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100	+GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100	+GP 6600
(iii) Junior Administrative Grade 12000-375-16500	PB-3	15600-39100	+GP 7600
(iv) Selection Grade 14300-400-18300	PB-4	37400-67000	+GP 8700

(v) Super Time scale			
(a) Conservator of Forest			
16400-450-20000	PB-4	37400-67000	+GP 8900
(b) Addl. CCF/CCF			
18400-500-22400	PB-4	37400-67000	+GP 10000
(vi) Above Super Time scale			
(b) Addl. Principal CCF			
22400-525-24500		(a) HAG 67000-79000	
(b) Principal CCF			
24050-650-26000		(b) HAG+75500-80000 (other than the Head of the Forest Force)	
(vii) Apex scale (Head of Forest Force)			
24050-650-26000		80000 (Fixed)	

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500**
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

Total of Regular Estt.

(A+B+C+D High Court Judges etc.)

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Contract service with regular scales of pay.					
(ii) Employees with consolidated salary					
(iii) Employees under Block Grant					
(iv) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks	
	Pay	Pay Band	Grade Pay		
(1)	(2)	(3)	(4)	(5)	

SCHEDULE-II

(Relating to Head of the Department, its attached Office & Sub-ordinate District Offices)

ANNUAL ESTABLISHMENT REVIEW TO BE FURNISHED BY HEADS OF DEPARTMENT TO THE ADMINISTRATIVE DEPARTMENT BY END OF FEBRUARY EACH YEAR

The sanctioned strength of the Organisation including all its sub-ordinate offices as on the 1st January is as indicated schedule-I relating to my own establishment as Head of the Office and in Schedule-II relating to all the establishments under my control as budget Controlling Officer.

I have reviewed the staff requirement having regard to the prescribed yardsticks, wherever applicable. I certify that continuance of all the posts except those set out in Schedule II-A is considered necessary. I further certify that orders have been issued terminating such of the posts which need not continue beyond specified dates.

Signature

Name

Designation

Date

D.D.O. Code:

Budget Controlling Officer/
Head of the Department Code:
Administrative Department Code:

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher/ Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment**Group –A****(a) Other-than****UGC/ Judiciary/ All India Services**

8000-13500 PB-2	9300-34800	+GP 5400	
8000-13500	PB-3	15600-39100	+GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100	+GP 6600
10000-15200	PB-3	15600-39100	+GP 6600
10650-15850	PB-3	15600-39100	+GP 6600
12000-16500	PB-3	15600-39100	+GP 7600
14300-18300	PB-4	37400-67000	+GP 8700
15100-19500	PB-4	37400-67000	+GP 8800
16400-20450	PB-4	37400-67000	+GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100	+AGP 6000	AGP: Academic Grade Pay (Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
	15600-39100	+AGP 7000	
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100	+AGP 8000 (Reader with less than 5 years of service)	
	37400-67000	+AGP 9000 (Reader with 5 years of service)	
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	

16400-450-20000 37400-67000 +AGP 10000
**(Principal Autonomous
 Colleges Professor grade)**

16450-450-20450 37400-67000 +AGP 10000
**(D.P.I carries his scale
 of pay and grade pay)**

16400-450-22400 37400-67000 +AGP 10000
(Prof. of University)

25000 (Fixed) 75000 (Fixed)
(Vice-Chancellor of University)

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 27700-770-33090-920-40450-1080-44770/-
Civil Judge (Jr. Divn.), (Entry Level)

10750-300-13150-350-14900 33090-920-40450-1080-45850/-
Civil Judge (Jr. Divn.),1st stage ACP Scale.

12850-300-13150-350-15950-400-17550 39530-920-40450-1080-49090-1230-54010
Civil Judge (Jr. Divn.) 2nd Stage ACP Scale

12850-300-13150-350-15950-400-17550 39530-920-40450-1230-54010
Civil Judge (Sr. Divn.) Entry Level

14200-350-15950-400-18350 43690-1080-39090-1230-56470
Civil Judge (Sr. Division) 1st Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
Civil Judge (Sr. Division) 2nd Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
District Judge Entry Level

18750-400-19150-450-21850-500-22850 57700-1230-58930-1380-67210-1540-70290
District Judge Selection Grade

22850-500-24850 70290-1540-76450
District Judge (Super time Scale)

(d) All India Services

(i) I.A.S.

(i) Junior Scale
 8000-275-13500 PB-3 15600-39100 +GP 5400

(ii) Senior Time scale
 10650-325-15850 PB-3 15600-39100 +GP 6600

(iii) Junior Administrative grade
 12750-375-16500 PB-3 15600-39100 +GP 7600

(iv) Selection grade
 15100-400-18300 PB-4 37400-67000 +GP 8700

(v) Super Time scale
 18400-500-22400 PB-4 37400-67000 +GP 10000

(vi) Above Super Time scale
 (a) 22400-525-24500(Pr. Secy.) (a) HAG 67000- annual increment @ 3% - 79000
 (b) Apex scale 26000 (Fixed) (b) 80000 (Fixed)
 (c) 30000 (Fixed) (c) 90000 (Fixed)

(ii) I.P.S.

(i) Junior Scale
 8000-275-13500 PB-3 15600-39100 +GP 5400

(ii) Senior Time Scale
 10000-325-15200 PB-3 15600-39100 +GP 6600

(iii) Junior Administrative grade
 12000-375-16500 PB-3 15600-39100 +GP 7600

(iv) Selection grade
 14300-400-18300 PB-4 37400-67000 +GP 8700

(v) Super Timescale			
(a) 16400-450-20000(DIG)	PB-4	37400-67000	+GP 8900
(b) 18400-500-22400 (IG)	PB-4	37400-67000	+GP 10000
(vi) Above Super Timescale			
(c) Addl. D.G. of Police			
22400-525-24500	(a) HAG	67000-79000	
	(b) HAG+	75500-80000	(other than D.G. of Police as Head of the Police Force)
(b) D.G. of Police			
24050-650-26000	Apex scale	80000	(Fixed)
	(Head of Police Force)		
(iii) I.F.S.			
(i) Junior Scale			
8000-275-13500	PB-3	15600-39100	+GP 5400
(ii) Senior Time Scale			
10000-325-15200	PB-3	15600-39100	+GP 6600
(iii) Junior Administrative Grade			
12000-375-16500	PB-3	15600-39100	+GP 7600
(iv) Selection Grade			
14300-400-18300	PB-4	37400-67000	+GP 8700
(v) Super Time scale			
(a) Conservator of Forest			
16400-450-20000	PB-4	37400-67000	+GP 8900
(b) Addl. CCF/CCF			
18400-500-22400	PB-4	37400-67000	+GP 10000
(vi) Above Super Time scale			
(c) Addl. Principal CCF			
22400-525-24500	(a) HAG	67000-79000	
(b) Principal CCF			
24050-650-26000	(b) HAG+	75500-80000	(other than the Head of the Forest Force)
(vii) Apex scale (Head of Forest Force)			
24050-650-26000		80000	(Fixed)

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500**
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

**Total of Regular Estt.
(A+B+C+D High Court Judges etc.)**

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Work Charged Establishment					
(ii) Contract Service with regular scale of pay					
(iii) Job Contract employees under R&DM Department					
(iv) Employees with consolidated salary					
(v) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks	
	Pay	Pay Band	Grade Pay		
(1)	(2)	(3)	(4)	(5)	

SCHEDULE II-A**(Relating to Head of the Department, its attached office and sub-ordinate District Offices)**

Sl. No.	Description of Posts	G.O. No. & Date in which sanctioned	Pay Scale	No. of posts to be terminated	Date from which post(s) to be terminated	Remarks
1	2	3	4	5	6	7

Signature

Name

Designation

Date

Schedule II-B

[Consolidated information to be submitted by Head of Department relating to Institutions receiving grant-in-aid for which the concerned DDOs have furnished information in Schedule I-B to him/her as grant-in-aid sanctioning authority Vide Para-4(ii)]

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher/ Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment**Group –A****(a) Other-than****UGC/ Judiciary/ All India Services**

8000-13500 PB-2	9300-34800	+GP 5400
8000-13500	PB-3	15600-39100 +GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100 +GP 6600
10000-15200	PB-3	15600-39100 +GP 6600
10650-15850	PB-3	15600-39100 +GP 6600
12000-16500	PB-3	15600-39100 +GP 7600
14300-18300	PB-4	37400-67000 +GP 8700
15100-19500	PB-4	37400-67000 +GP 8800
16400-20450	PB-4	37400-67000 +GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100	+AGP 6000	AGP: Academic Grade Pay (Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
	15600-39100	+AGP 7000	
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100	+AGP 8000 (Reader with less than 5 years of service)	
	37400-67000	+AGP 9000 (Reader with 5 years of service)	
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Autonomous Colleges Professor grade)	37400-67000	+AGP 10000	
16450-450-20450 (D.P.I carries his scale of pay and grade pay)	37400-67000	+AGP 10000	
16400-450-22400 (Prof. of University)	37400-67000	+AGP 10000	
25000 (Fixed) (Vice-Chancellor of University)	75000 (Fixed)		

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 Civil Judge (Jr. Divn.), (Entry Level)	27700-770-33090-920-40450-1080-44770/-
10750-300-13150-350-14900 Civil Judge (Jr. Divn.), 1st stage ACP Scale.	33090-920-40450-1080-45850/-

12850-300-13150-350-15950-400-17550 39530-920-40450-1080-49090-1230-54010
Civil Judge (Jr. Divn.) 2nd Stage ACP Scale

12850-300-13150-350-15950-400-17550 39530-920-40450-1230-54010
Civil Judge (Sr. Divn.) Entry Level

14200-350-15950-400-18350 43690-1080-39090-1230-56470
Civil Judge (Sr. Division) 1st Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
Civil Judge (Sr. Division) 2nd Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
District Judge Entry Level

18750-400-19150-450-21850-500-22850 57700-1230-58930-1380-67210-1540-70290
District Judge Selection Grade

22850-500-24850 70290-1540-76450
District Judge (Super time Scale)

(d) All India Services

(i) I.A.S.

- | | | |
|--|------|--|
| (i) Junior Scale
8000-275-13500 | PB-3 | 15600-39100 +GP 5400 |
| (ii) Senior Time scale
10650-325-15850 | PB-3 | 15600-39100 +GP 6600 |
| (iii) Junior Administrative grade
12750-375-16500 | PB-3 | 15600-39100 +GP 7600 |
| (iv) Selection grade
15100-400-18300 | PB-4 | 37400-67000 +GP 8700 |
| (v) Super Time scale
18400-500-22400 | PB-4 | 37400-67000 +GP 10000 |
| (vi) Above Super Time scale | | |
| (a) 22400-525-24500(Pr. Secy.) | | (a) HAG 67000- annual increment @ 3% - 79000 |
| (b) Apex scale 26000 (Fixed) | | (b) 80000 (Fixed) |
| (c) 30000 (Fixed) | | (c) 90000 (Fixed) |

(ii) I.P.S.

- | | | |
|--|--------------------------------------|--|
| (i) Junior Scale
8000-275-13500 | PB-3 | 15600-39100 +GP 5400 |
| (ii) Senior Time Scale
10000-325-15200 | PB-3 | 15600-39100 +GP 6600 |
| (iii) Junior Administrative grade
12000-375-16500 | PB-3 | 15600-39100 +GP 7600 |
| (iv) Selection grade
14300-400-18300 | PB-4 | 37400-67000 +GP 8700 |
| (v) Super Timescale | | |
| (a) 16400-450-20000(DIG) | PB-4 | 37400-67000 +GP 8900 |
| (b) 18400-500-22400 (IG) | PB-4 | 37400-67000 +GP 10000 |
| (vi) Above Super Timescale | | |
| (d) Addl. D.G. of Police
22400-525-24500 | (a) HAG
(b) HAG+ | 67000-79000
75500-80000 (other than D.G. of Police as Head of the Police Force) |
| (b) D.G. of Police
24050-650-26000 | Apex scale
(Head of Police Force) | 80000 (Fixed) |

(iii) I.F.S.

- | | | | |
|--|------|-------------|----------|
| (i) Junior Scale
8000-275-13500 | PB-3 | 15600-39100 | +GP 5400 |
| (ii) Senior Time Scale
10000-325-15200 | PB-3 | 15600-39100 | +GP 6600 |
| (iii) Junior Administrative Grade
12000-375-16500 | PB-3 | 15600-39100 | +GP 7600 |

(iv) Selection Grade				
14300-400-18300	PB-4	37400-67000	+GP 8700	
(v) Super Time scale				
(a) Conservator of Forest				
16400-450-20000	PB-4	37400-67000	+GP 8900	
(b) Addl. CCF/CCF				
18400-500-22400	PB-4	37400-67000	+GP 10000	
(vi) Above Super Time scale				
(d) Addl. Principal CCF				
22400-525-24500		(a) HAG 67000-79000		
(b) Principal CCF				
24050-650-26000		(b) HAG+75500-80000 (other than the Head of the Forest Force)		
(vii) Apex scale (Head of Forest Force)				
24050-650-26000		80000 (Fixed)		

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500*
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

**Total of Regular Estt.
(A+B+C+D High Court Judges etc.)**

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Contract service with regular scales of pay.					
(ii) Employees with consolidated salary					
(iii) Employees under Block Grant					
(iv) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks	
	Pay	Pay Band	Grade Pay		
(1)	(2)	(3)	(4)	(5)	

**CERTIFICATE ON ANNUAL ESTABLISHMENT REVIEW TO BE FURNISHED BY
ADMINISTRATIVE DEPTT. TO FINANCE DEPARTMENT
BY END OF MARCH EACH YEAR**

The sanctioned strength of the Deptt. & attached sub-ordinate offices directly functioning under the Department as on 1st January, is as indicated in **Schedule-1** (applicable to the Head of the Office)

The sanctioned strength of the Deptt. including the attached sub-ordinate offices, Head of Deptt. & Sub-ordinate District Offices as a whole functioning under the department is as indicated in **Schedule-III** and for the institutions receiving grant-in-aid is as in **Schedule III-B** (Institutions receiving Grant-in-Aid directly from the Administrative Departments as well as Heads of Department)

I have reviewed the staff requirement having regard to the prescribed yardsticks, wherever applicable.

I certify that continuance of all the posts except those set out in **Schedule III-A** is considered necessary.

A set of certificates together with enclosures received from Heads of Departments are enclosed along with a list in **Schedule III-C** and for grantee institutions in **Schedule III-D**

I further certify that orders have been issued terminating such of the posts which need not continue beyond specified dates.

Signature

Name

Designation

Date

Schedule- I
[Relating to Administrative Department & its attached sub-ordinate Offices only
vide Para-3 read with Para-5(i)]

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/Other	Non-Plan Teacher/Other	Total Teacher/Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment

Group –A

(a) Other-than

UGC/ Judiciary/ All India Services

8000-13500PB-2	9300-34800	+GP 5400	
8000-13500	PB-3	15600-39100	+GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100	+GP 6600
10000-15200	PB-3	15600-39100	+GP 6600
10650-15850	PB-3	15600-39100	+GP 6600
12000-16500	PB-3	15600-39100	+GP 7600
14300-18300	PB-4	37400-67000	+GP 8700
15100-19500	PB-4	37400-67000	+GP 8800
16400-20450	PB-4	37400-67000	+GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100	+AGP 6000	AGP: Academic Grade Pay
	15600-39100	+AGP 7000	(Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100	+AGP 8000	(Reader with less than 5 years of service)
	37400-67000	+AGP 9000	(Reader with 5 years of service)
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Autonomous Colleges Professor grade)	37400-67000	+AGP 10000	
16450-450-20450 (D.P.I carries his scale of pay and grade pay)	37400-67000	+AGP 10000	
16400-450-22400 (Prof. of University)	37400-67000	+AGP 10000	
25000 (Fixed) (Vice-Chancellor of University)	75000 (Fixed)		

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 Civil Judge (Jr. Divn.), (Entry Level)	27700-770-33090-920-40450-1080-44770/-
10750-300-13150-350-14900 Civil Judge (Jr. Divn.), 1st stage ACP Scale.	33090-920-40450-1080-45850/-

12850-300-13150-350-15950-400-17550 39530-920-40450-1080-49090-1230-54010
Civil Judge (Jr. Divn.) 2nd Stage ACP Scale

12850-300-13150-350-15950-400-17550 39530-920-40450-1230-54010
Civil Judge (Sr. Divn.) Entry Level

14200-350-15950-400-18350 43690-1080-39090-1230-56470
Civil Judge (Sr. Division) 1st Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
Civil Judge (Sr. Division) 2nd Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
District Judge Entry Level

18750-400-19150-450-21850-500-22850 57700-1230-58930-1380-67210-1540-70290
District Judge Selection Grade

22850-500-24850 70290-1540-76450
District Judge (Super time Scale)

(d) All India Services

(i) I.A.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400	
(ii) Senior Time scale 10650-325-15850	PB-3	15600-39100 +GP 6600	
(iii) Junior Administrative grade 12750-375-16500	PB-3	15600-39100 +GP 7600	
(iv) Selection grade 15100-400-18300	PB-4	37400-67000 +GP 8700	
(v) Super Time scale 18400-500-22400	PB-4	37400-67000 +GP 10000	
(vi) Above Super Time scale (a) 22400-525-24500 (Pr. Secy.) (b) Apex scale 26000 (Fixed) (c) 30000 (Fixed)			(a) HAG 67000- annual increment @ 3% - 79000 (b) 80000 (Fixed) (c) 90000 (Fixed)

(ii) I.P.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400	
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100 +GP 6600	
(iii) Junior Administrative grade 12000-375-16500	PB-3	15600-39100 +GP 7600	
(iv) Selection grade 14300-400-18300	PB-4	37400-67000 +GP 8700	
(v) Super Timescale (a) 16400-450-20000 (DIG) (b) 18400-500-22400 (IG)	PB-4 PB-4	37400-67000 +GP 8900 37400-67000 +GP 10000	
(vi) Above Super Timescale (e) Addl. D.G. of Police 22400-525-24500			(a) HAG 67000-79000 (b) HAG+ 75500-80000 (other than D.G. of Police as Head of the Police Force)
(b) D.G. of Police 24050-650-26000	Apex scale (Head of Police Force)	80000 (Fixed)	

(iii) I.F.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100	+GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100	+GP 6600
(iii) Junior Administrative Grade 12000-375-16500	PB-3	15600-39100	+GP 7600
(iv) Selection Grade 14300-400-18300	PB-4	37400-67000	+GP 8700

(v) Super Time scale			
(a) Conservator of Forest			
16400-450-20000	PB-4	37400-67000	+GP 8900
(b) Addl. CCF/CCF			
18400-500-22400	PB-4	37400-67000	+GP 10000
(vi) Above Super Time scale			
(e) Addl. Principal CCF			
22400-525-24500		(a) HAG 67000-79000	
(b) Principal CCF			
24050-650-26000		(b) HAG+75500-80000 (other than the Head of the Forest Force)	
(vii) Apex scale (Head of Forest Force)			
24050-650-26000		80000 (Fixed)	

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500*
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

**Total of Regular Estt.
(A+B+C+D High Court Judges etc.)**

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Work Charged Establishment					
(ii) Contract Service with regular scale of pay					
(iii) Job Contract employees under R&DM Department					
(iv) Employees with consolidated salary					
(v) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012					

(v) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks
	Pay	Pay Band	Grade Pay	

Schedule- III

[Relating to Administrative Department, its attached Sub-ordinate Offices, head of the Department & Sub-ordinate District Offices as a whole vide Para-5(ii)]

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/Other	Non-Plan Teacher/Other	Total Teacher/Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment**Group –A****(a) Other-than****UGC/ Judiciary/ All India Services**

8000-13500PB-2	9300-34800	+GP 5400	
8000-13500	PB-3	15600-39100	+GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100	+GP 6600
10000-15200	PB-3	15600-39100	+GP 6600
10650-15850	PB-3	15600-39100	+GP 6600
12000-16500	PB-3	15600-39100	+GP 7600
14300-18300	PB-4	37400-67000	+GP 8700
15100-19500	PB-4	37400-67000	+GP 8800
16400-20450	PB-4	37400-67000	+GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100	+AGP 6000	AGP: Academic Grade Pay (Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
	15600-39100	+AGP 7000	
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100	+AGP 8000	(Reader with less than 5 years of service)
	37400-67000	+AGP 9000	(Reader with 5 years of service)
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Autonomous Colleges Professor grade)	37400-67000	+AGP 10000	
16450-450-20450 (D.P.I carries his scale of pay and grade pay)	37400-67000	+AGP 10000	
16400-450-22400 (Prof. of University)	37400-67000	+AGP 10000	
25000 (Fixed) (Vice-Chancellor of University)	75000 (Fixed)		

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 Civil Judge (Jr. Divn.), (Entry Level)	27700-770-33090-920-40450-1080-44770/-
10750-300-13150-350-14900 Civil Judge (Jr. Divn.), 1st stage ACP Scale.	33090-920-40450-1080-45850/-

12850-300-13150-350-15950-400-17550 39530-920-40450-1080-49090-1230-54010
Civil Judge (Jr. Divn.) 2nd Stage ACP Scale

12850-300-13150-350-15950-400-17550 39530-920-40450-1230-54010
Civil Judge (Sr. Divn.) Entry Level

14200-350-15950-400-18350 43690-1080-39090-1230-56470
Civil Judge (Sr. Division) 1st Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
Civil Judge (Sr. Division) 2nd Stage ACP

16750-400-19150-450-20500 51550-1230-58930-1380-63070
District Judge Entry Level

18750-400-19150-450-21850-500-22850 57700-1230-58930-1380-67210-1540-70290
District Judge Selection Grade

22850-500-24850 70290-1540-76450
District Judge (Super time Scale)

(d) All India Services

(i) I.A.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400
(ii) Senior Time scale 10650-325-15850	PB-3	15600-39100 +GP 6600
(iii) Junior Administrative grade 12750-375-16500	PB-3	15600-39100 +GP 7600
(iv) Selection grade 15100-400-18300	PB-4	37400-67000 +GP 8700
(v) Super Time scale 18400-500-22400	PB-4	37400-67000 +GP 10000
(vi) Above Super Time scale (a) 22400-525-24500 (Pr. Secy.) (b) Apex scale 26000 (Fixed) (c) 30000 (Fixed)		(a) HAG 67000- annual increment @ 3% - 79000 (b) 80000 (Fixed) (c) 90000 (Fixed)

(ii) I.P.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100 +GP 6600
(iii) Junior Administrative grade 12000-375-16500	PB-3	15600-39100 +GP 7600
(iv) Selection grade 14300-400-18300	PB-4	37400-67000 +GP 8700
(v) Super Timescale (a) 16400-450-20000 (DIG) (b) 18400-500-22400 (IG)	PB-4 PB-4	37400-67000 +GP 8900 37400-67000 +GP 10000
(vi) Above Super Timescale (f) Addl. D.G. of Police 22400-525-24500	(a) HAG (b) HAG+	67000-79000 75500-80000 (other than D.G. of Police as Head of the Police Force)
(b) D.G. of Police 24050-650-26000	Apex scale (Head of Police Force)	80000 (Fixed)

(iii) I.F.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100	+GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100	+GP 6600
(iii) Junior Administrative Grade 12000-375-16500	PB-3	15600-39100	+GP 7600
(iv) Selection Grade 14300-400-18300	PB-4	37400-67000	+GP 8700

(v) Super Time scale			
(a) Conservator of Forest			
16400-450-20000	PB-4	37400-67000	+GP 8900
(b) Addl. CCF/CCF			
18400-500-22400	PB-4	37400-67000	+GP 10000
(vi) Above Super Time scale			
(f) Addl. Principal CCF			
22400-525-24500		(a) HAG 67000-79000	
(b) Principal CCF			
24050-650-26000		(b) HAG+75500-80000 (other than the Head of the Forest Force)	
(vii) Apex scale (Head of Forest Force)			
24050-650-26000		80000 (Fixed)	

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500*
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

**Total of Regular Estt.
(A+B+C+D High Court Judges etc.)**

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Work Charged Establishment					
(ii) Contract Service with regular scale of pay					
(iii) Job Contract employees under R&DM Department					
(iv) Employees with consolidated salary					
(v) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012					

(vi) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks
	Pay	Pay Band	Grade Pay	

SCHEDULE III-A

[Relating to Administrative Department, attached sub-ordinate offices, Heads of Deptt. & Sub-ordinate district offices for the Department as a whole vide para-5(iii)]

Sl. No.	Description of Posts	G.O. No. & Date in which sanctioned	Pay Scale	No. of posts to be terminated	Date from which post(s) to be terminated	Remarks
1	2	3	4	5	6	7

Signature

Name

Designation

Date

Schedule III-B

[To be submitted by the Administrative Department containing over-all staff position of all the Institutions receiving grant-in-aid from the Administrative Department as a whole by consolidating information received in Schedule II-B from different Heads of Department as well as information received in Schedule I-B by the Administrative Department in respect of grant-in-aid salary sanctioned by the Administrative Department vide Para-5(iv)]

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/Other	Non-Plan Teacher/Other	Total Teacher/Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

I. Regular Establishment**Group –A****(a) Other-than****UGC/ Judiciary/ All India Services**

8000-13500 PB-2	9300-34800	+GP 5400	
8000-13500	PB-3	15600-39100	+GP 5400 (Group-A entry)
9350-14550	PB-3	15600-39100	+GP 6600
10000-15200	PB-3	15600-39100	+GP 6600
10650-15850	PB-3	15600-39100	+GP 6600
12000-16500	PB-3	15600-39100	+GP 7600
14300-18300	PB-4	37400-67000	+GP 8700
15100-19500	PB-4	37400-67000	+GP 8800
16400-20450	PB-4	37400-67000	+GP 9000

(b) UGC Scale

8000-13500 (Lecturer)	15600-39100	+AGP 6000	AGP: Academic Grade Pay (Lecturer completing 4 years of service & having Ph.D. degree or 5 years of service with M.Phil or completing 6 years of service without having M.Phil & Ph.D)
	15600-39100	+AGP 7000	
10000-15200 (Sr. Lecturer)	15600-39100	+AGP 7000	
12000-420-18300 (Reader/Associate Professor)	15600-39100	+AGP 8000 (Reader with less than 5 years of service)	
	37400-67000	+AGP 9000 (Reader with 5 years of service)	
16450-450-20000 (Autonomous Govt. College Professor)	37400-67000	+AGP 10000	
12000-420-18300 (Principal Degree Colleges in the Reader grade)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Lead Colleges Professor grade/ Principal-cum-Professor)	37400-67000	+AGP 10000	
16400-450-20000 (Principal Autonomous Colleges Professor grade)	37400-67000	+AGP 10000	
16450-450-20450 (D.P.I carries his scale of pay and grade pay)	37400-67000	+AGP 10000	
16400-450-22400 (Prof. of University)	37400-67000	+AGP 10000	
25000 (Fixed) (Vice-Chancellor of University)	75000 (Fixed)		

(c) Judiciary Services

9250-250-10750-300-13150-350-14550 Civil Judge (Jr. Divn.), (Entry Level)	27700-770-33090-920-40450-1080-44770/-
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10750-300-13150-350-14900 Civil Judge (Jr. Divn.),1st stage ACP Scale.	33090-920-40450-1080-45850/-
12850-300-13150-350-15950-400-17550 Civil Judge (Jr. Divn.) 2nd Stage ACP Scale	39530-920-40450-1080-49090-1230-54010
12850-300-13150-350-15950-400-17550 Civil Judge (Sr. Divn.) Entry Level	39530-920-40450-1230-54010
14200-350-15950-400-18350 Civil Judge (Sr. Division) 1st Stage ACP	43690-1080-39090-1230-56470
16750-400-19150-450-20500 Civil Judge (Sr. Division) 2nd Stage ACP	51550-1230-58930-1380-63070
16750-400-19150-450-20500 District Judge Entry Level	51550-1230-58930-1380-63070
18750-400-19150-450-21850-500-22850 District Judge Selection Grade	57700-1230-58930-1380-67210-1540-70290
22850-500-24850 District Judge (Super time Scale)	70290-1540-76450

(d) All India Services**(i) I.A.S.**

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400
(ii) Senior Time scale 10650-325-15850	PB-3	15600-39100 +GP 6600
(iii) Junior Administrative grade 12750-375-16500	PB-3	15600-39100 +GP 7600
(iv) Selection grade 15100-400-18300	PB-4	37400-67000 +GP 8700
(v) Super Time scale 18400-500-22400	PB-4	37400-67000 +GP 10000
(vi) Above Super Time scale (a) 22400-525-24500(Pr. Secy.) (b) Apex scale 26000 (Fixed) (c) 30000 (Fixed)		(a) HAG 67000- annual increment @ 3% - 79000 (b) 80000 (Fixed) (c) 90000 (Fixed)

(ii) I.P.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100 +GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100 +GP 6600
(iii) Junior Administrative grade 12000-375-16500	PB-3	15600-39100 +GP 7600
(iv) Selection grade 14300-400-18300	PB-4	37400-67000 +GP 8700
(v) Super Timescale (a)16400-450-20000(DIG) (b)18400-500-22400 (IG)	PB-4 PB-4	37400-67000 +GP 8900 37400-67000 +GP 10000
(vi) Above Super Timescale (g) Addl. D.G. of Police 22400-525-24500	(a) HAG (b) HAG+	67000-79000 75500-80000 (other than D.G. of Police as Head of the Police Force)
(b) D.G. of Police 24050-650-26000	Apex scale (Head of Police Force)	80000 (Fixed)

(iii) I.F.S.

(i) Junior Scale 8000-275-13500	PB-3	15600-39100	+GP 5400
(ii) Senior Time Scale 10000-325-15200	PB-3	15600-39100	+GP 6600
(iii) Junior Administrative Grade 12000-375-16500	PB-3	15600-39100	+GP 7600

(iv) Selection Grade				
14300-400-18300	PB-4	37400-67000	+GP 8700	
(v) Super Time scale				
(a) Conservator of Forest				
16400-450-20000	PB-4	37400-67000	+GP 8900	
(b) Addl. CCF/CCF				
18400-500-22400	PB-4	37400-67000	+GP 10000	
(vi) Above Super Time scale				
(g) Addl. Principal CCF				
22400-525-24500		(a) HAG 67000-79000		
(b) Principal CCF				
24050-650-26000		(b) HAG+75500-80000 (other than the Head of the Forest Force)		
(vii) Apex scale (Head of Forest Force)				
24050-650-26000		80000 (Fixed)		

Total Group –A (a+b+c+d)

- Note – (a) Group- A – All posts in the pay scales the maximum of which is not less than ₹13,500*
(b) Group-B – All posts in the pay scales the maximum of which is less than ₹13,500 but not less than ₹9,000
(c) Group-C – All posts in the pay scales the maximum of which is more than ₹3,540 and less than ₹9,000
(d) Group-D – All posts in the pay scales the maximum of which is ₹3,540 or less.
(As per General Administration Department Resolution No.17655-Gen., dt.7.6.1999)

Category of Employee (Scale of Pay wise)	Sanctioned strength of teachers			Sanctioned strength of others (excluding teachers)			Total sanctioned strength of teachers and others			Vacancy position of 1 st January			Remarks
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan Teacher/ Other	Non-Plan Teacher/ Other	Total Teacher / Other	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Add. Judges of High Court/ Tribunals etc. (in the rank of High Court Judges and above)

26000 (Fixed)	80000
30000 (Fixed)	90000

Total

Grand Total

Group – B

5500-9000	PB-2	9300-34800	+GP 4200
5900-9700	PB-2	9300-34800	+GP 4200
5700-9900	PB-2	9300-34800	+GP 4200
6500-9900	PB-2	9300-34800	+GP 4200
6500-10500	PB-2	9300-34800	+GP 4600
7300-10500	PB-2	9300-34800	+GP 4600
7300-10900	PB-2	9300-34800	+GP 4600

Total Group-B

Group – C

2650-4000	1S	<u>4440-7440</u>	+GP 1650 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1650 (w.e.f. 1.7.2010)
		4930-14680	+GP 1750 (w.e.f. 1.10.2012)
2750-4400	PB-1	5200-20200	+GP 1800
3050-4590	PB-1	5200-20200	+GP 1900
3200-4900	PB-1	5200-20200	+GP 2000
3600-5600	PB-1	5200-20200	+GP 2200
4000-6000	PB-1	5200-20200	+GP 2400
5000-7000	PB-1	5200-20200	+GP 2800
4750-7500	PB-2	9300-34800	+GP 4200
5000-8000	PB-2	9300-34800	+GP 4200
5300-8300	PB-2	9300-34800	+GP 4200

Total Group – C

Group – D

2550-3200	1S	<u>4440-7440</u>	+GP 1300 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1300 (w.e.f. 1.7.2010)
		4750-14680	+GP 1500 (w.e.f. 1.10.2012)
2610-3540	1S	<u>4440-7440</u>	+GP 1400 (w.e.f. 1.1.2006)
		<u>4440-14680</u>	+GP 1400 (w.e.f. 1.7.2010)
		4860-14680	+GP 1600 (w.e.f. 1.10.2012)

Total Group – D

**Total of Regular Estt.
(A+B+C+D High Court Judges etc.)**

Staff Position of other Categories

Category	Scale of Pay	Consolidated Remuneration	Sanctioned strength, if any	No. of employees actually working	Remarks
	(2)	(3)	(4)	(5)	(6)
(i) Contract Service with regular scale of pay					
(ii) Employees with consolidated salary					
(iii) Employees under Block Grant					

(iv) No. of employees conferred with Temporary status in terms of Finance Department Resolution No.FIN-BUD5-MISC-0009/2012-31715/F. dt.4.9.2012	Scale of Pay			Remarks
	Pay	Pay Band	Grade Pay	

SCHEDULE III-C

[Annual Establishment review received from the
concerned Head of Department by the Administrative Department Vide
Para-5(v)]

Sl. No.	Name of Head of the Deptt.	No. of sheets (in Schedule-I, Schedule-II, Schedule II-A and Schedule II-B under the control of Administrative Deptt.)
1	2	3

Signature

Name

Designation

Date

SCHEDULE III-D
**[Relating to all the institutions receiving grant-in-aid
under the Administrative Department vide Para-5(vi)]**

Sl. No.	Name of Head of Deptt. Under which grant-in-aid is received	No. of Sheets enclosed (in Schedule II- B received from all the Heads of Deptt. under the control of Administrative Department	Remarks
1	2	3	4

Signature

Name

Designation

Date

SCHEDULE – IV

(To be furnished by the Head of Office to the Head of the Department / Head of the Department to the Administrative Department/ Administrative Department to the Finance Department and copy be enclosed in the Pay Bill for the months of February/March/ April respectively)

Certified that I have already submitted the annual establishment review to my Head of Department along with the information in Schedule-I and schedule I-A (applicable to Head of Office/ to the Administrative Department in Schedule-II, Schedule II-A and Schedule II-B (applicable to the Head of the Department / to Finance Department in Schedule-I, Schedule-III, Schedule III-A, Schedule III-B, Schedule III-C and Schedule III-D (Applicable to administrative Department) in this Office/ Deptt. Letter No. Date) (Copy enclosed)

Signature of the Head of the Office/
Head of the Department/
Secretary of the Administrative Department
Name
Designation
Date

SCHEDULE – V
[Vide Finance Department Resolution No.Codes-27/2011(Pt.)]

OPERATIONAL PROCEDURE FOR ONLINE SUBMISSION OF ANNUAL ESTABLISHMENT REVIEW BY THE DRAWING AND DISBURSING OFFICERS TO THE CONTROLLING OFFICERS

* * *

Extraordinary

- ❖ The DDOs are to log on to Odisha Treasury Portal (www.odishatreasury.gov.in) with user ID and Password.
- ❖ The homepage of Odisha Treasury Portal has a link titled Annual Establishment Review for preparation and submission of Annual Establishment Review.

Password / User ID

- ❖ By clicking on the link available in the homepage of Odisha Treasury Portal, Annual Establishment Review interface will be made available.
- ❖ The Drawing & Disbursing Officers / Controlling Officers / Administrative Departments / Finance Department (Treasury Branch), the designated officials of the Head of office / Controlling Officer / Administrative Department and Finance Department shall use their user ID and password to access the Annual Establishment Review interface.
- ❖ The officials of the Finance Department, Administrative Departments, Budget Controlling Officers and the Drawing & Disbursing Officers using e-Disbursement module of iOTMS, will use the user ID and password already issued to them from iOTMS for distribution of allotment and preparation of beneficiary list.
- ❖ Others will obtain their user ID and password from the concerned Treasuries.
- ❖ The Treasury Officers are also directed to handover the user ID and password to the Drawing & Disbursing Officers under their jurisdiction which will be supplied to them from the Directorate of Treasuries.

Role of Drawing & Disbursing Officer

- ❖ After entering the Annual Establishment Review interface, the Drawing & Disbursing Officer (including the DDOs of the Heads of Departments and Administrative Departments and those authorised to draw Grant-in-Aid) would download two templates, one for regular establishment and another for employees other than regular establishment and those under the Grant-in-Aid fold.
- ❖ The downloaded templates will contain input field wherein the Drawing & Disbursing Officer has to enter their DDO code as has been made available from the Directorate of Treasuries and the Controlling Officer code from whom budget allotment has been received.
- ❖ The Drawing & Disbursing Officer will also indicate in the template whether the report is for establishments which are under grant-in-aid or not.
- ❖ The Drawing & Disbursing Officers will choose from the master description i.e. Pay Band, Grade Pay, Service etc. available in the template to fill in the information regarding the type of establishment, group, service, sub-service, pay band, scale of pay, Grade Pay, plan classification and whether it relates to drawal of salary to Teachers or not.

- ❖ Values for other fields viz. sanctioned strength and vacancy position have to be entered by the Drawing & Disbursing Officers.
- ❖ The entire process is to be completed off line.
- ❖ After filling up the required information in the templates, the Drawing & Disbursing Officer will upload the file in the system after logging into the Treasury Portal again. The process of uploading is just like an attachment to e-mail.
- ❖ The Drawing & Disbursing Officer will be able to view the uploaded information and can modify or delete the information, if required.
- ❖ After validating all the data, the Drawing & Disbursing Officer will forward the file to the concerned Controlling Officer from whom, he received the budget allotment.

Role of Controlling Officer

- ❖ The Controlling Officer can be able to view all the files forwarded to him and the file consolidated by him. The Controlling Officer can also modify the files received from Drawing & Disbursing Officers, if required.
- ❖ After receiving all the files from the concerned Drawing & Disbursing Officers, the Controlling Officer consolidates the file into a single file and forwarded the same to the concerned Administrative Department.

Role of Administrative Department

- ❖ The Administrative Department can be able to view Drawing & Disbursing Officer wise file details, Controlling Officer wise files and the files consolidated by him.
- ❖ After receiving all the consolidated files from the concerned Controlling Officer, the Administrative Department again consolidate the files into a single file and forward it to the Finance Department.

Role of Finance Department

- ❖ The Finance Department will be able to view all the files relating to DDOs/ Controlling Officers and the Administrative Department.

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 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 ₹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 ₹5.00 lakh 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 ₹25,000/- 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 ₹10,000/- 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.

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
		<p>(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 - ₹1,00,000/- in each case Collectors - ₹50,000/- in each case.</p> <p>(3) Payments in satisfaction of decretal dues or awards are treated as "Charged Expenditure" and should be regulated in accordance with the provision made in the Budget</p> <p>(4) Subject to budget provision and norms prescribed by Finance Department powers of Administrative Department and Heads of Departments to sanction decretal dues shall be as follows : - Administrative Department - Full Powers Heads of Department - ₹5.00 lakh in each case</p>
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 may be sanctioned subject to norms and stipulations prescribed by Finance Department in OM No.FIN-COD-MV-007-2012-34085/F., dt.29.9.12 as may be amended from time to time. (See Appendix -3.1 for details)
9.	Municipal rates and taxes, water tax and electricity charges.	<p>(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.</p> <p>(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. <u>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.</u></p>

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
		(3) Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter-4 of the Orissa Public Works Department Code and Government instructions issued from time to time.
10.	Petty Works and repairs (i) Execution of petty works and repairs including special repairs To Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.	(i) Subject to the provisions of Departmental Rules, if any, expenditure on petty works and repairs, not exceeding ₹1.00 lakh in each case, may be classified as contingent expenditure and sanctioned by the Administrative Department/ Heads of Department concerned. Constructions and repairs exceeding ₹1.00 lakh 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 ₹25, 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 outlying stations to Treasuries.
		(ii) Pay, allowances and contingent charges of subordinate Government Servants posted in outlying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code (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 the 11 th Nov, 1999, FD Notification No.FIN-COD-RULE-0002-2012-22393/F., dated 8.6.12)

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
	(iii) Telegram Charges	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.	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.	<p>(1) Subject to provisions under Rule 157 of the Orissa 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.</p> <p>(2) In special and unavoidable circumstances Administrative Departments and Heads of Departments may hire accommodation for office purpose at a rent not exceeding ₹12,000/- per month in urban areas and ₹6,000/- per month in rural areas without obtaining fair-rent certificate.</p> <p>(3) The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of departments may sanction rent up to 20 per cent above the certified rent for which reasons are to be recorded in writing.</p>

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
		<p>(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</p> <p>Reasonable allowance may be made for special requirement of accommodation, if any, for Court work, record Room, etc. The authorities sanctioning rent should certify that the accommodation hired is in accordance with the prescribed scale.</p> <p>(5) Where accommodation is hired for Office-cum-Residential purpose the residential portion should be allotted to the incumbent of a specific post and thereafter it should be binding on him and his successors to occupy that portion until alternative accommodation 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.</p> <p>(6) Out-houses, if any, may be utilized as Store or allotted to the Class IV staff on payment of rent.</p> <p>(7) No accommodation should be hired for a period exceeding 5 years at a time. No accommodation should also be hired under these rules at any place outside the State. 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 Orissa General Financial Rules not inconsistent with these provisions should be followed.</p> <p>(8) Powers of Administrative Department and Heads of Department to sanction rent for hired accommodation shall be as follows :- (i) Administrative Departments : Full Powers (ii) Heads of Departments : ₹12.00 lakh per annum in each case (iii) Revenue Divisional Commissioner : Up to ₹50,000/- per month for storage of food grains</p> <p>(9) Where the Finance Department or the Administrative Department have concurred in the sanction of House Rent, Renewal of sanction subject to production of fair rent certificate and certificate of non-availability of accommodation as provided under Para. (1) may be accorded by the Department / Heads of Departments concerned for a further period of three years.</p>
16.	Staff paid from contingencies	(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.

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
		(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 Orissa General Financial Rules shall apply to purchase of stocks and stores.
19.	Supply of liveries, badges etc. and grant of washing allowance.	(i) Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and Heads of Departments subject to the monetary limits, scales of supply, periodicity of renewal etc. fixed by the Finance Department 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.5.5.2003 and No.Gen-II-Tel-21/2010-1177/Com.dt.18.2.10 (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.

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
22.	Typewriters/ Computers/ Laptops	<p>(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.</p> <p>(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.</p>
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 ₹1.00 lakh per annum.
26.	Payment of Customs duty and other expenses in respect of imported items.	Subject to budget provision and norms prescribed by Finance Department power of- (1) Administrative Department - Full powers (2) Heads of Department – ₹2.00 lakh in each case.
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 ₹7,50,000/- 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

Sl. No.	Items of expenditure	Restriction / Clarification / Monetary limit subject to which expenditure can be incurred.
1	2	3
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 19893/F dated 17 th May 2012, No.53525/F dated 27 th December, 2010, No.29449/F dated 1 st July, 2010, No.44261/F dated 8 th October, 2004, No.47241/F dated 24 th 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 25 th February 2012, General Administration Department Resolution No.11872/Gen dated 9 th June 2009, Revenue and Disaster Management Department Resolutions No.31597/R&DM dated 8 th 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	Sanction of compensation to the victims shall be regulated as per the Home Department Notification No. CP/CR-07/12-27466 dt.12.7.2012 read with CP/CR-07/12-49915/C&HR, dt.27.12.2012 (Appendix – 3.17 and– 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 ₹50,000/- per annum.

- (F.D. Notification No. Codes-10/80-11921/F., dated 11.03.1980)
(F.D. Notification No. Codes-10/80-24697/F., dated 21.05.1981)
(F.D. Notification No. Codes-10/80-24868/F., dated 22.05.1981)
(F.D. Notification No. Codes-10/80-29482/F., dated 04.08.1981)
(F.D. Notification No. Codes-10/86-3843/F., dated 27.01.1986)
(F.D. Notification No. Codes-10/86(p)-43811/F., dated 05.09.1986)
(F.D. Notification No. Codes-29/88-25303/F., dated 29.06.1988)
(F.D. Notification No. Codes-16/89-3820/F., dated 17.03.1989)
(F.D. Notification No. Codes-4/89-10166/F., dated 18.03.1989)
(F.D. Notification No. Codes-85/92-38595/F., dated 07.09.1992)
(F.D. Notification No. Codes-36/99-27351/F., dated 26.06.2000)
(F.D. Notification No. Codes-14/2006-18256/F., dated 28.04.2006)
(F.D. Notification No. FIN-COD-RULE-0002-2012-22393/F., dated 08.06.2012)
(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

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

Sl. No.	Items 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 (See Appendix – 10.1). All advertisements shall be routed through the I & P.R. Department as per their Resolution No.ADV-III A-192/98033281/IPR, dt.16.12.1998. (See Appendix – 10.2).
2.	Bicycle (Purchase and Repairs)	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 treat as Contingent Charges of Treasury or the Sub-Treasury concerned.
4.	Conveyance Hire Charges	Full Powers	Conveyance Hire Charges for transportation may be paid at the prevailing local rates provided the Head of Office certifies that expenditure was essential.
5.	Fixtures and Furniture (including repairs)	₹30,000/- per annum	Fancy and costly wooden furniture shall not be purchased
6.	Freight Charges	₹10,000/- in each case	
7.	Demurrage and wharfage Charges	₹5,000/- 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 and Minor Equipment and Apparatus	₹20,000/-	Subject to budget provision and norms prescribed by the 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 Government vehicles
11.	Municipal Rates and Taxes, Water Tax & Electricity Charges	Full Powers	<p>Payment should be made strictly in time in order to avail the rebate / concession, wherever offered / permitted.</p> <p>In case payment is not made in time and consequently surcharge is required to be paid, such additional expenditure towards surcharge shall be the personal liability of the concerned Head of Office / Drawing & Disbursing Officer responsible to ensure timely payment. <u>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.</u></p>
12.	Post and Telegraph Charges	Full Powers	Subject to restriction under Sl. No.11 of Annexure-C

Sl. No.	Items of Expenditure	Extent of Powers	Restrictions / Conditions
1	2	3	4
13.	Telephone Charges		
	i) Rental	Full Powers	
	ii) Call Charges including Trunk Calls and Mobile and Internet Facilities to entitled functionaries as specified in Commerce Department Circular No. Tel.17/03 – 3377/COM dated 5.5.2003 & No. Gen-II-Tel-21/2010 – 1177/COM dt.18.02.2010	Full Powers	Subject to norms prescribed by Commerce Department and Finance Department, if any, from time to time.
14.	Non-Official publications and publication of the Government of India and Other State Government	₹10,000/- per annum	Non-Official publication shall not include Newspaper and Magazines
15.	Purchase of Typewriters / Computers	Full Powers	<p>Purchase of new Typewriter 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 Typists and Stenographer in an office.</p> <p>Purchase of new typewriters shall not be made. Typewriter should be gradually substituted by Desk Top Computers with printers. Procedure / Guidelines prescribed by Information Technology Department and/or Finance Department from time to time shall be followed for purchase of computers and printers.</p>
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 Allowance to Peons and other Class-IV employees	Full Powers	Subject to budget provision and norms prescribed by Finance Department from time to time.
19.	Hire of accommodation for storage of Food Grains		Subject to budget provision and norms prescribed by Finance Department, Collectors may sanction rent upto ₹15,000/- 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 27.01.1986)

(F.D. Notification No. Codes-1/87-1053/F., dated 12.01.1987)

(F.D. Notification No. Codes-85/92-38595/F., dated 07.09.1992)

(F.D. Notification No. Codes-14/2006-18256/F., dated 28.04.2006)

(F.D. Notification No. FIN-COD-RULE-0002-2012-22393/F., dated 08.06.2012)

(F. D. O.M. No. FIN-COD-RULE-0002-2013-13863/F., dated 08.04.2013)

ANNEXURE - E

ROLES AND RESPONSIBILITIES OF FINANCIAL ADVISERS / ASSISTANT FINANCIAL ADVISERS

After enactment of the Odisha Fiscal Responsibility and Budget Management Act, 2005, introduction of Outcome Budget, Cash Management System, On-line distribution of budgetary allocation and On-line compilation of Budget and the need for ensuring greater fiscal transparency in the financial management, the role of Financial Advisor has assumed greater importance. Moreover, the role of Financial Advisor is conceived to be akin to the role of the Chief Financial Officer in a corporate structure, with the specific responsibilities for ensuring fiscal prudence, and sound financial management under the direct control and supervision of the Secretary of the Administrative Department. Hence, it is imperative to ensure that FA attached to the Department is provided with adequately trained human resources and suitable infrastructural facility so as to enable him to render professional advice to the Secretary of the Administrative Department in all matters which have financial implication.

Accordingly, in supersession of all previous instructions issued in the matter the following functions shall be discharged by the Financial Adviser / Assistant Financial Adviser in relation to the Department (s) to which he is attached. It will be his responsibility –

(i) to ensure that the schedule for preparation of Budget is adhered to by the Administrative Department and the Budget is drawn up according to the instructions issued by the Finance Department from time to time :

(ii) to scrutinize Budget proposals thoroughly before sending them to the Finance Department:

(iii) to see that complete Departmental accounts are maintained in accordance with the requirements under the Odisha General Financial Rules. It should, in particular, be ensured that the Department not only maintains accounts of expenditure against the Grants on Appropriations directly controlled by each but also obtains figures of the expenditure incurred by the subordinate offices so that the Administrative Department has the complete month to month picture of the entire expenditure falling within its jurisdiction :

(iv) to watch and review the progress of expenditure against sanctioned grants through maintenance of necessary registers and to issue timely warning to the controlling authorities that the progress of expenditure is not even.

(v) to ensure the proper maintenance of the Register of liabilities and commitments as required under the O.G.F.R. to facilitate realistic preparation of Budget estimates, watching of book debits¹ and timely surrender of anticipated savings.

(vi) to screen the proposals for supplementary demands for grants;

(vii) to advise the Administrative Department on all matters falling within the field of delegated powers other than those devolving on the Department in its capacity as head of office. It has to be further ensured by the FA that the sanction issued by the Administrative Department in exercise of delegated powers clearly indicates that they issue after concurrence by the Financial Advisor;

(viii) to identify, in particular, specific savings arising out of re-deployment, abolition of posts, if any, in cases of creation of posts and to maintain a Register for this purpose. To further ensure that orders conveying creation of posts must clearly specify the source of appropriation i.e. Demand No., Plan or Non-Plan and Head of Account.

(ix) to scrutinize proposals for further delegation/re-delegation of powers to subordinate authorities' (such as Appendix-1, Rule-5 of Odisha Service Code, GPF (O) Rules etc.)

¹ Like suspense debits and

(x) to keep himself closely associated with the formulation of schemes and important expenditure proposals from their initial stages. This also includes his function as Member-Convenor of the Standing Finance Committee of the Administrative Department headed by the Secretary of the Administrative Department, Expenditure Finance Committee headed by Secretary, Finance Department for appraisal as well as approval of the new schemes/ new services, substantial alteration of the existing scheme and Revised Cost Estimate.

(xi) to associate himself with the evaluation of the progress/performance in the case of projects and other continuing schemes, and to see that the results of such evaluation studies are taken into account in the budget formulation.

(xii) to watch and ensure the compliance of audit objection, inspection reports, Draft Audit Paras, etc. In other words, he is to vigorously pursue with the Office concerned, audit and accounting irregularities brought to notice by the Accountant General, to settle the objection and rectify the irregularities. In case of serious financial irregularities necessary Departmental action is to be ensured with the least possible delay;

(xiii) to ensure prompt action on audit reports and Appropriation Accounts, Reports of Public Accounts Committee, Estimates Committee and Committee on Public Undertakings. To pursue the defects pointed out in the Appropriation Accounts and the irregularities incorporated in the audit report of the Accountant-General and to take prompt action to rectify such defects/ irregularities and to issue general instructions to avoid recurrence of such lapses;

(xiv) to screen all expenditure proposals requiring to be referred by Finance Department for concurrence or comments;

(xv) to ensure regular and timely submission of statements, reports and returns as prescribed / required by the Finance Department :

(xvi) to pursue Irregular payment, when noticed with a view to rectifying the situation and to take steps to prevent that such lapses do not recur.

(xvii) to take effective steps for reconciliation of Departmental figures with those recorded in the books of account of Accountant General every month and to ensure the reconciliation of the final accounts of the year before 15th of June or dateline to be fixed by the Accountant General, Odisha in consultation with Finance Department, Government of Odisha;

(xviii) to supply necessary materials required by the Accountant-General in connection with the preparation of Appropriation Accounts and Finance Accounts within the prescribed time-limit ;

(xvix) to control and supervise the functions of the Internal Auditors of the Department and to ensure effective check and audit of the accounts of the subordinate offices ;

(xx) to exercise necessary control on all financial matters;

(xxi) to ensure prompt and timely collection of revenue and receipt due to Government by prescription of monthly target for collection and review of the demand, collection and balance statements;

(xxii) to deal with the review of receipts and expenditures;

(xxiii) any other financial matter that may be assigned to him by the Secretary of the Administrative Department subject to the condition that the Financial Advisers should not be saddled with items of work relating to conditions of service and establishment such as grant of Subsistence Allowances, Special Pay, Pay Fixation in normal course, Pension, pre-audit of travelling expenses, disciplinary proceeding as entrustment of such duties may detract the Financial Advisers from paying due and adequate attention to legitimate and more important duties. Similarly, FA should not

be entrusted with the Drawing & Disbursing function, as he is required to exercise overall control on all financial matters. However, fixation of pay under the Revised Scale of Pay would require checking and approval by the FA.

(xxiv) FRBM Act related task: To prepare disclosure statement of concerned Departments for incorporation in the consolidated statements on required to be placed before the Legislature along with Annual Budget/ Annual Financial Statement under Section-6 of the Odisha Fiscal Responsibility & Budget Management Act, 2005 as amended from time to time. This inter-alia includes-

- a. Number of employees,
- b. Deferred liabilities,
- c. Change in Accounting Policy,
- d. Arrears of Revenues,
- e. Overdue loans and advances,
- f. interest receipt in arrears,
- g. Exemptions of Tax and Non-Tax Revenues or revenues forgone,
- h. Subsidies both explicit and implicit,
- i. Statement on Grant-in aid including grants given for creation of capital assets or revenue expenditure for capital formation, etc.
- j. Revenue consequence of Capital Expenditure
- k. Liability on account of PPP projects
- l. Capital work in progress
- m. Or any other disposure statement as may be required to be furnished as per recommendation of the Central Finance Commission, Comptroller & Auditor General of India or prescribed under FRBM Act,2005.

(xxv) Expenditure and Cash Management: To oversee expenditure and cash management for greater convergence of revenue inflow and expenditure outflows so that borrowing and debt charges can be minimized ensure timely sanction and release of funds linked to the scheme-wise and project-wise utilization certificate and audited expenditure of previous years; see that utilization certificates reflect outcomes or at least physical outputs. To monitor monthly and quarterly expenditure of the Controlling officers and ensure that budgetary funds are not transferred to Public Account or parked in Bank Account.

(xxvi) Outcome Budget: To ensure preparation of outcome budgets by Administrative Departments by incorporating outlays in terms of outcomes, in measurable and monitorable terms with deliverables by late March every year, on the basis of the Annual Financial Statement presented in Legislature. To facilitate setting-up of appropriate appraisal, implementation/ delivery of services monitoring and evaluation systems and ensuring achievement of intended outcomes and if necessary, third party evaluation of major schemes.

(xxvii) Inter-Government Transfers: Central Finance Commission and State Finance Commissions appointed at an interval of 5 years for determination of the principles of sharing of resources between the Union Government & State Government and the State Government and the PRIs & Urban Local Bodies respectively require submission of information on various aspects of State Finances and utilization of grants recommended by the Commissions. The Financial Advisors are to act as Nodal Officers for submission of relevant information as well as utilization of the grants recommended by the Commissions.

(xxviii) Leveraging of non-budgetary resources for sectoral development: Financial Advisors are to formulate strategies for optimizing Private Sector investment, Public Private Partnership for the provision of public assets and/or public services through investments being made and/or management being undertaken by the private sector entity for a specified period of time and that there is well defined allocation of risk between the private sector and the public entity, the private entity receives performance linked payments benchmarked to specified performance standards and the public get value for money. They are to adopt innovative approach to leverage non-budgetary resources and deployment of Internal and Extra Budgetary Resources (IEBR) of Departmental PSUs.

(xxix) Procurement and contracts: Financial Advisors are required to undertake due diligence and adherence to guidelines issued by Finance Department for procurement of goods and outsourcing of services, employment of consultants and execution of works, management of contracts, monitoring of milestones and dispute resolution through strong internal control mechanism; ensuring transparency in public buying and promoting open competition, so that Government receives the best value for money without incurring excessive transaction costs.

(xxx) Nominee Director on Boards of Public Sector Undertaking: Role of FAs assumes significance when nominated to the Board of Directors of any PSUs. They are required to bring professional expertise in financial decision making process keeping in view timely and urgent commercial issues of the PSUs and that internal control mechanism is in place for sound and prudent financial management. They should see that Government is assured of return on investment through profitability in the operations and that surplus generated is invested in assets that would earn economic return.

(xxxi) Monitoring of assets and liabilities: Oversee maintenance of physical asset register at all levels ensure efficient use of assets, monitor financial investments made in PSUs and receipt of dividends, timely recovery of loans and advances given by the State Government and interest receipts thereon through proper maintenance of loan ledger. Exercise control over guarantees and collection of guarantee fees. Keep track of Liabilities- decretal dues, arrear salary and other entitlements, committed liabilities so that budget provision can be made for timely discharge of such liabilities.

(xxxii) Use of technology: Financial Advisors are to use Information and Communication Technology (ICT) for installing in the Administrative Department an integrated Financial Information Management System for availability of real-time financial information that can be used to administer programs effectively, formulate budgets and manage resources, enhance transparency and accountability. Efficiency gain through use of ICT in budgeting, improved cash management, accuracy and timeliness in preparation and real-time reconciliation of accounts can also make the revenue and expenditure forecasting system more robust.

Note – See Appendix 11.2 regarding clarification on concurrence of Finance Department and of the Financial Advisers of the Departments issued by Finance Department in their Memorandum No.Codes-33/2003-251/F., dt.2.1.2004.

(Finance Department Notification No.Codes-85/92-38595-F., Dated 7th September, 1992)
(Finance Department O.M. No.FIN-COD-RULE-0002-2013-13863/F., Dated 08.04.2013)

APPENDICES

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No. FIN-WM-BT-0001-12-16089(225)/F., Dated 10th April, 2012.

From

**Shri J. K. Mohapatra, I.A.S.
Principal Secretary to Govt.**

To

**All Principal Secretaries/Secretaries to Government
All Heads of Department**

Sub: Regulation of Expenditure out of the Annual Budget for the year 2012-13.

Sir/Madam,

I am directed to say that the Appropriation Bill for 2012-13 has been passed by the State Legislature and enacted, the Administrative Departments are authorised to incur expenditure from 1.4.2012 to 31.3.2013 on the basis of the provision made in the Annual Budget for 2012-13.

2. The modalities for sanction and release of funds provided in the Annual Budget are specified below.

3. It is necessary to expedite the pace of expenditure during the 1st quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out a work programme from the beginning of the financial year **and make available the provision made in the Annual Budget to the spending Units in the month of April, 2012.**

4. Keeping the above mentioned objectives in view, while sanctioning funds, the following guidelines are to be observed.

Guiding
Principle for
implementation
of Budget

(i) Expenditure on creation of capital assets, completion of projects, reduction in Non-Plan Revenue Expenditure and the cost of operation of various services 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) Statutory dues viz. Sales Tax/VAT, Municipal Tax, compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rates and 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.

(i) 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 the entire year.

(ii) The maintenance expenditure under Non Plan for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be completed by 30th April, 2012 in accordance with the Annual Maintenance Plan.

(iii) Creation/filling up of posts would require prior concurrence of Finance Department. Reference of such proposals to Finance Department should be made only if the posts are essential for delivery of public services or developmental needs.

(iv) Purchase of new vehicles would require prior concurrence of Finance Department. It would be considered only on replacement basis and on the certificate of the Secretary of the Department regarding availability of a driver and deposit of the sale proceeds of the condemned vehicles on Government Account.

(v) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the overall limit of sanction under Plan and Non-Plan.

Priority areas of expenditure 5. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of incomplete projects under the zero Based Investment Review and State's Own Flagship Programme etc.- (i) Externally Aided Project, RIDF, and other Resource Tied up schemes Under State Plan, (ii) Centrally Sponsored Plan & Central Plan schemes, (iii) State's own plan schemes like Biju KBK, Gopabandhu Gramin Yojana, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Mo Kudia, Biju-Kandhamal O Gajapati Yojana, Madhubabu Pension Yojana, Scheme for utilization of ground water in drought prone areas and Construction of Check Dams, Biju Setu Yojana, Mega Lift Scheme etc. (iv) Modernisation of Police Force, Prison administration and security related expenditure under Non-Plan, (v) Relief expenditure.

Submission of Utilisation Certificate 6. While scrutinising proposal for sanction of expenditure during the year 2012-13, the progress of submission of Utilisation Certificates in respect of expenditure incurred up to the preceding month and expenditure incurred during 2011-12 should be reviewed. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. **The time limit for submission of Utilisation Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department Letter No.8437(40)/F., dated 6.3.2012 is to be scrupulously adhered to.**

Even pacing of expenditure 7. The flow of expenditure should be evenly paced and commensurate with the revenue receipts. However, it is noticed that expenditure pattern is skewed and back-loaded. 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. This

necessitates expeditious sanction and allotment of funds. The total allotment including Supplementary provision should be communicated by 31.12.2012 or at the latest by 16.01.2013 in case of re-appropriation or additional allotment. The allotment relating to salary should be released at one go from the beginning. Similarly, the process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by 31.01.2013. In order to avoid last minute rush it is here by indicated that the last date of submission of bills to the Treasuries in the financial year 2012-13 will be 11th March, 2013 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loans and 15th March,2013 for other claims.

Online distribution of allotment to DDOs through Treasury Portal

8.(i) Instructions were issued to all Departments vide Finance Department LetterNo.10771(40)/F dated 23.3.2012 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal-<http://www.orissatreasury.gov.in> by 31.03.2012. The detailed Drawing and Disbursing Officer-wise Budget Allotments for the financial year 2012-13 should be distributed forthwith through Odisha Treasury Portal-<http://www.orissatreasury.gov.in>, if not really done, in order to enable the Treasuries/Special Treasuries/Sub Treasuries to check the bills against budgetary allotment through iOTMS. The DDOs need not wait for ink-signed copy of the allotment.

(ii) **Allotment for Works Expenditure Forest & Environment, 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 iOTMS 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 iOTMS from the beginning of the year.**

(iii) **Guidelines for utilisation of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings has been issued separately vide Finance Department O.M No. 15744/F dated 05.04.2012 which should be followed scrupulously for release of the budgetary allocation for these works.**

9. **Budgetary funds will in no case be transferred to Civil Deposits.**

10. Cash Management System was introduced in 10 key spending Departments in 2010-11 and extended to 5 more Departments during 2011-12. In addition to the 15 Departments covered under Cash Management System in 2011-12, it is now proposed to bring 3 more Departments viz. Handloom Textile and Handicrafts, Employment and Technical Education & Training and Micro Small and Medium Enterprises in 2012-13. Detailed guidelines will be issued separately for operation of the Cash Management System. The minimum level of expenditure up to the 3rd quarter i.e 60%, not only under Non-Plan, State Plan, Central Plan & Centrally Sponsored Plan taken together and but also under State Plan alone under the Cash Management System is non-negotiable. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. The enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System is indicated below:

Enhanced
Delegation
for sanction
of funds
under Cash
Management
System

(i) (a) The Administrative Departments are authorised to sanction expenditure other than works expenditure under Non-Plan, State Plan, Central Plan and centrally Sponsored Plan Schemes up to the limit of QEA including expenditure for grants and subsidies.

(ii) **Central Plan and Centrally Sponsored Plan Schemes:**

(a) In case of Central Plan and Centrally Sponsored Plan Schemes, funds should ordinarily be released on receipt Central Assistance. However, funds can be sanctioned/released in anticipation of receipt of Central Assistance in case of on-going schemes during the first three quarters. The facts should be recorded on the body of the sanction order for release of funds.

(b) If there is firm commitment for sanction and release funds by the concerned Line Ministries of Government of India, funds for new schemes can also be sanctioned/released by the Administrative Departments for the first three quarters. The facts should be recorded on the body of the sanction order for release of funds.

(c) While releasing funds during the fourth quarter it should be ensured that the Central Assistance received so far under the scheme covers the funds already released in advance and there is adequate balance for further release of funds. The facts should be recorded on the body of the sanction order for release of funds.

(iii) In case of EAPs in the pipeline, expenditure should be incurred only if agreement with the Donor Agency has been signed and date of effect of the agreement has been notified.

(iv) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share capital/loan/Grant-in-Aid/Subsidy to PSUs and Cooperatives, in one go, by September, 2012 and then released the amount at their level subject to recovery of outstanding Government dues and opening of Escrow Account

(v) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would only require prior approval of Finance Department/Planning & Coordination Department as the case may be.

(vi) **Sanction of funds for new schemes where the norms of expenditure are yet to be approved and cases involving change in the norms of the existing schemes having financial implication would require prior concurrence of Finance Department.**

(vii) If any provision in the Budget Estimates is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure, then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly.

Limits of
sanction

11. **(i) General limit of sanction:** The Administrative Departments not covered under Cash Management System are authorised to sanction expenditure upto ₹1500.00 lakh at a time under Non-Plan and Rs,3000.00 lakh under Plan. Sanction of expenditure exceeding these limits would require priori concurrence of Finance Department.

(ii) Full power for sanction of expenditure in specific cases : Notwithstanding the limits indicated at Sub-para (I) above, the Administrative Departments are fully empowered to sanction expenditure for:

(a) Provisions made under Non-Plan and Plan against grants recommended by the 13th Finance Commission, Relief Expenditure, Grant-in-aid (salary) for Aided Educational Institutions, Scholarship, Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernisation of State Police Force (including advance payment to Ordnance Factories and procurement of arms and ammunitions), Modernisation of Prison Administration and other security related expenditure under Non-Plan.

(b) All resource-tied up schemes, Biju KBK, Biju Gram Jyoti, Biju Saharanchal Bidyutikaran Yojana, Biju Kandhamala O Gajapati Yojana, Gopabandhu Gramin Yojana, State Share of NRHM, Jananidhi and Madhubabu Pension Yojana under State Plan.

(c)(i) Central Plan and Centrally Sponsored Plan Schemes in case of availability of Central Assistance and the salary component of on-going CP and CSP Schemes in anticipation of receipt of Central Assistance upto 31.12.2012.

(ii) The sanction order for CSP Schemes, the Central Share of which is routed through the State Budget, should be issued in respect of the total provision under CSP inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made accordingly.

(d)(i) Necessary Budget Provision has been made in respect of grants recommended by the 13th Finance Commission for Forest sector, grants for improving Justice Delivery, grants for improving Statistical Systems in State Government, grants for maintenance of Roads & Bridges and grants under State Specific Needs such as grants of Eco-restoration of Chilika Lake, Construction of Anganwadi Centres, U-gradation of Health Infrastructure, Power Sector, Police Training, Up-gradation of Jails, Fire Services, Preservation of Monuments & Buddhist Heritage, and Establishment of Market yards at Block Level. The Administrative Departments are authorised to sanction of expenditure for utilisation of 13th Finance Commission recommended grants in consultation with FA/AFA of the Department on the basis of the action plans approved by High Level Monitoring Committee (HLMC) and guidelines issued by Government of India subject to fulfilment of the conditionalities mentioned in the report of the 13th Finance Commission and guidelines issued by Government of India.

(ii) The grants for Urban Local Bodies and Panchayati Raj Institutions recommended by the 13th Finance Commission has been provided for in the budget which should be released within 5/10 days of its receipt from Government of India.

(iii) Similarly, the grants for elementary education, water sector, incentivising issue of UID recommended by the 13th Finance Commission has been provided for in the budget which should be released only after its receipt from Government of India without further reference to Finance Department.

(iv) Steps should be taken for utilisation of the grant, prompt submission of Utilisation Certificates to Government of India in the prescribed format and to comply with the conditionalities put forth by 13th Finance Commission for release of Performance Grants in respect of Local Bodies and the subsequent instalments of other grants.

(v) The level of Non-Plan Revenue Expenditure (NPRE) prescribed for Forest Sector and Roads & Bridges and the NPRE level as well as the ratio of NPRE and Non-Plan Revenue Receipt (NPRR) for the release of Water Sector grant should be maintained by the concerned Administrative Departments. In respect of the grants for elementary education the prescribed growth rate of revenue expenditure in the relevant Major/Sub-Major Head at the rate of 8% including arrear salary should also be maintained by the concerned Administrative Department.

(vi) No liability should be created by way of addition of staff under these schemes without specific prior concurrence of Finance Department.

Release to
PSUs/
Cooperatives

12. The Administrative Departments not covered under Cash Management System are authorised to sanction:

(i) Share capital/loan to PSUs/Cooperatives subject to recovery of outstanding Government dues, opening up of Escrow Account and with prior approval of the Project Approval Committee and the Empowered Committee, in one go, within 30.9.2012 in respect of the entire provision made for the purpose in their Demand for Grant, as the case may be and within the limit indicated in Para 11(1) above.

(ii) Grant-in-aid and subsidy to PSUs/Co-operatives shall also be made by the Administrative Departments subject to adjustment of outstanding Government dues, opening up of Escrow Account and within the limit indicated in Para-11(1)

13. In case any Administrative Department, including those under the Cash Management System, 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.

14. All the Administrative Departments including those covered under the Cash Management System would be required to obtain prior approval of Finance Department/Planning & Coordination Department as the case may be before releasing funds in respect of schemes/provisions reserved for Post Budget Scrutiny.

Similarly, sanction of funds for new schemes where the norms of expenditure and guidelines for implementation are yet to be approved and cases involving change in the norms of existing schemes having financial implication would also require prior concurrence of Finance Department.

15. Cases of expenditure sanction which require prior approval of Finance Department in the light of the guidelines set out in the foregoing paragraphs are listed out at **Annexure** for the sake of clarity.

Administrative Departments are requested to sanction and release funds for expenditure out of the Annual Budget 2012-13 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-

Principal Secretary to Government

ANNEXURE**Cases requiring prior approval of Finance Department.**

Sl. No.	Subject/Item	Paragraph
1.	Creation/filling up of posts	4(vi)
2.	Purchase of new vehicles	4(vii)
3.	Purchase of machinery and equipment exceeding the limit of sanction under Plan & Non Plan	4(viii)
4.	Item of expenditure reserved for Post Budget Scrutiny	14
5.	New Schemes where the norms of expenditure are yet to be approved and cases involving change in the norms of existing schemes having financial implication.	14
6.	Expenditure for the Central Plan/Centrally Sponsored Plan scheme in anticipation of receipt of Central Assistance where conditions prescribed in Para 10(ii) and 11(II)(c)(i) are not fulfilled.	10(ii) & 11(II)(c)(i)
7.	Sanction of expenditure exceeding ₹ 1500 lakh under Non-Plan and ₹3000 lakh under Plan in case of Departments not covered under Cash Management System.	11(I)
8.	Release of Share Capital/Loan/Grant in Aid/Subsidy to PSUs/Cooperatives exceeding the limit specified in para -11(I)	12(i) & (ii)
9.	Any relief to PSUs/Co-operatives in recovery of outstanding Govt. dues while sanctioning share capital, loan or subsidy.	13

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

* * *

No.TRD-25/2011-10771(42)/F., dated. Bhubaneswar, 23rd March, 2011.

From

Shri J.K. Mohapatra, IAS
Principal Secretary to Government

To

**The Principal Secretary/
Commissioner-cum-Secretary/Secretary
All Departments**Sub- ***Online distribution of allotments through the Odisha Treasury Portal in the internet by
all Departments to Controlling Officers and DDOs for the financial year 2012-13***

Madam/Sir,

I am directed to refer to the subject mentioned above and to say that the Annual Budget for the year 2012-13 has been placed in the Odisha Legislative Assembly. Preparatory steps are necessary at all levels for distribution of allotments for the year 2012-13. However, expenditure can be incurred only after appropriation bill is enacted which will be duly communicated by Finance Department.

2. It may be pointed out that budget provision for the year 2012-13 will be made available in the Budget Interface link of Odisha Treasury portal (www.orissatreasury.gov.in). All the Administrative departments are requested to distribute the allotments to their Controlling Officers from 24.3.2012 onwards. The Controlling Officers can similarly make further distribution of provisions allotted to them by the Administrative Departments to the DDOs. In case any official associated with the process of allotment distribution requires any help for distributing allotment through the Treasury portal, he/she may contact the Nerve Centre of the Directorate of Treasuries and Inspection, Odisha. The entire process of distribution should be completed on or before 31.3.2012 in order to enable the Treasury to pass the claims pertaining to the next financial year after the enactment of the Appropriation Bill.

3. It is the responsibility of the Administrative Department and the Controlling Officers to ensure distribution of budgetary allocation within the timeline indicated above. The Controlling Officers are required to feed the Drawing and Disbursing Officer wise budget allotment in the iOTMS and the DDOs concerned can view and download the allotment reports from the Odisha Treasury Portal. The Treasury Officers/Sub-Treasury Officers may also, if required, provide a print out of the object head-wise allotment communicated by the Administrative Department /Controlling Officers to the Drawing and Disbursing Officer on receipt of request from the DDOs. No ink signed copy of the allotment orders will be required to be issued by the Controlling Officers

This may kindly be treated as most urgent.

Yours faithfully,

Sd/-

Principal Secretary to Government

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

* * *

No. 32295(40)/F.,
TRD-13-13/2010

dated Bhubaneswar the 23.7.2010

From

Shri J. K. Mohapatra, IAS
Principal Secretary to Government.

To

The Principal Secretary /
Commissioner-cum-Secretary / Secretary
All Departments.Sub: ***Online distribution of allotments through the Orissa Treasury Portal in the internet by all Department to Controlling Officers and DDOs for the financial year 2010-11.***

Madam/Sir,

In inviting a reference to the subject mentioned above, I am directed to say that the Annual Budget for the year 2010-11 has been placed in the Orissa Legislative Assembly on 22.06.2010. Preparatory steps are necessary at all level for distribution of allotment for the year 2010-11. However, the expenditure can be incurred only after appropriation bill is enacted which will be duly communicated by Finance Department.

The distribution of allotment relating to salary related expenditure can be made in the iOTMS w.e.f. 28.7.2010. As per the previous practice, Departments will distribute the allotment to the Controlling Officers and who in turn will allocate the same among the Drawing and Disbursing Officers using their respective user ID and Password. The provisions relating to the other expenditure shall be available for distribution in the Orissa Treasury Portal after the enactment of the appropriation bill.

It may be further pointed out that the reports relating to the allotment for the DDOs will be available in the Orissa Treasury Portal (www.orissatresury.gov.in) which can be accessed through the internet by all DDOs. The DDOs can take print out of the report relating to allotment and prepare and submit the bill accordingly to the Treasury. The Treasuries have been directed separately not to insist on ink signed copy of allotment letters for passing of the bills.

This may kindly be treated as most urgent.

Yours faithfully,

Sd/-

Principal Secretary to Government.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUM

No. 15744 /F., Dated Bhubaneswar the 5th April, 2012
FIN-WF-I-MISC-0006-2012.

Sub: Guidelines for utilization of provisions made for different works under plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings

In the Budget Estimates for 2012-13, the detailed list of works under Plan schemes of Works, Rural Development, Housing & Urban Development and Water Resources Department has been dropped from the detailed Demand for Grants of these Departments. Instructions were issued by Finance Department to provide the work-wise Budget Provision under plan schemes as an Annexure to Chapter-II of Outcome Budget of the respective Departments. Provision of funds for construction of buildings has also been made in the Demand for Grants of the User Departments. The guidelines outlined below should be followed for execution of works under the Plan schemes and construction work of buildings by the respective Departments.

2. Works under Plan schemes –

2.1 Allocation of funds for execution of works should be broadly based on the financial outlay indicated in the Outcome Budget. The distribution should be made through the works expenditure module of iOTMS. Re-allocation of financial outlay indicated in the Outcome Budget may be made in keeping with the progress of work during the course of the financial year. While incurring expenditure for ongoing works and new works, the following discipline should be observed:

a) **Ongoing Works** – The expenditure for ongoing works is to be made in accordance with the cost estimate for which administrative approval has been accorded. When the expenditure is likely to exceed the cost estimate for which administrative approval has been accorded, the Officer entrusted with the execution of work should obtain approval of the competent authority as envisaged in Para 3.2.4 read with 6.3.16, 6.3.17, 6.3.18 and 6.3.19 of OPWD Code Volume-I,

b) **New Works** – New works should be taken up in accordance with the provisions of Para 3.7.1 of OPWD Code Volume-I. Fulfillment of necessary pre-conditions like availability of budget provision, administrative approval and technical sanction should be ensured.

3. **Building Works** – Provision for building construction works has been made in the Demand for Grants of the requisitioning Departments in accordance with the instructions issued in Finance Department OM No.3178/F., dated 27.1.2012.

3.1 **Distribution of budgetary allocation through iOTMS** - The budgetary allocation for the building construction works should be placed by the grant controlling authority i.e. Secretary of the Administrative Department at the disposal of the Chief Engineer, Buildings, the Chief Engineer, Rural Works-II and Chief Engineer, PH (Urban) as the case may be through the works expenditure module of iOTMS. The grant controlling authority should simultaneously indicate the work-wise allocation for ongoing and new works under the functional Major Heads for residential and non-residential buildings to the Chief Engineer concerned.

3.2 **Allocation for ongoing works** - For the ongoing building works allotment should be released in accordance with the cost estimate for which administrative approval has been given. The estimates and administrative approval order should be revised so as to indicate the source of appropriation for the works from the Demand for Grants for the User Departments.

3.3 **Allocation for new works** - At the time of release of budgetary allocation, in case of new building construction works, it should be ensured that land is available for construction of building, site has been handed over to the executing agency, administrative approval is accorded and plan estimates & design are approved.

3.4 **Responsibility for spending the Budget Provision** - The ultimate responsibility for spending the budgetary allocation for building construction works rests with the respective grant controlling authorities. They should periodically review the progress of the work jointly with the concerned Chief Engineers. The Chief Engineer concerned should also cause a periodic review of the physical progress of the work and provide necessary feedback for further requirement of funds if any to the grant controlling authority.

4. **Building Works executed through IDCO/OSPH&WC/OTDC etc.:** However, there would be no change in the modality for flow of funds for building works executed through IDCO/OSPH&WC/OTDC etc. by user Departments regulated by the Accounting Procedure framed in consultation with Works Department, Finance Department and Accountant General (A&E), Odisha in accordance with the provisions of Rule 140 of OGFR –Vol-I.

Sd/-

Principal Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

RESOLUTION

No.FIN-BUD5-MISC-0009/2012-31715/F Dated 04.09.2012

Sub:- *Scheme for Grant of Temporary Status and absorption of Casual/Daily wage labourers engaged in different Government establishments prior to 12.04.1993 against regular Group 'D' vacancies.*

A ban has been imposed on engagement of persons on daily wage basis, work Charged Employees and NMRs in Government establishments as per the Finance Department Circular No.17815(45)/F dated 12.04.1993. It was specifically been stipulated therein that violation of this, would result in fixation of personal responsibility on the officer engaging such persons and also the person disbursing their wages.

2. These workers put-forth their claims for absorption against regular vacant post at different levels. Keeping in view various judicial pronouncements the State Government have framed and operationalised a scheme for absorption of NMR/DLR workers engaged in Engineering Departments and Job Contract workers of Settlement and Consolidation organisation under Revenue & Disaster Management Department in the Finance Department Resolution No.22764/F dated 15.05.1997. The scheme provides for absorption of NMR/DLR/Job Contract workers engaged prior to 12.4.1993 against regular vacant posts subject to conditions prescribed therein.

3. However, persons engaged on casual/daily wage basis prior to 12.4.1993 in Government establishments other than Engineering Departments are still continuing on temporary basis on daily wage. They are not entitled to any other service and terminal benefits. They have been raising demands for regularisation of their services/absorption against vacant posts in regular establishment.

4. Government after careful consideration of the matter have been pleased to formulate the following scheme for the benefit of casual/daily wage labourers engaged in different Government establishments prior to 12.04.1993 by conferring them with 'Temporary Status' in the first instance and then to provide scope for their absorption against regular Group 'D' vacancies.

5. **Scheme for conferment of 'Temporary Status':** In order to provide appropriate emoluments and terminal benefit, 'Temporary Status' would be conferred on the casual/daily wage labourers engaged in Government establishments prior to 12.04.1993. Such conferment of 'Temporary Status' would be without reference to creation/availability of regular Group 'D' posts.

(a) Eligibility:

- I. To be eligible for conferment of 'Temporary Status' such persons must have been engaged prior to 12.04.1993 i.e., before the imposition of ban on such engagement.

- II. They must have rendered continuous service since their initial engagement. Engagement of at least 240 days in a year shall be construed as a complete year of engagement for this purpose.
- III. Date of initial engagement i.e. prior to 12.04.1993 and continuity of service shall have to be certified by the concerned Head of Office and countersigned by the concerned Heads of Department.

(b) Service Conditions:

- I. On conferment of 'Temporary Status' one would be eligible for consolidated remuneration equal to entry point basic pay + grade pay in Pay Band-1-5 i.e. ₹5740/-(basic pay ₹4440/-+grade pay ₹1300/-) only per month. They will not be eligible to any other allowances like DA, HRA, etc.
- II. Their consolidated remuneration will be enhanced by 5% annually subject to satisfactory performance.
- III. Unless their services are dispensed with/terminated in accordance with the para-5(b) (vi) and (vii), the casual/daily wage labourers with 'Temporary Status' will continue as such till attaining the age of 60 years. On attaining the age of 60 years, they would cease to be employed and on such cessation, a casual/daily wage labourer with 'Temporary Status' shall get ₹1.50 lakh as one time 'cessation of engagement' benefit, in case the employee concerned could not be absorbed against any regular post in accordance with the scheme of absorption as enumerated in para-6.
- IV. They will be eligible to avail 15 days Casual Leave per year.
- V. Female employees will be entitled to maternity leave admissible to regular employees.
- VI. Despite conferment of 'Temporary Status' the services of a casual/daily wage labourer can be dispensed with by giving a notice of one month in writing. The person concerned can also quit the service by giving a written notice of one month.
- VII. Their service can be terminated in case of involvement in criminal case/misconduct/delinquency/incapacitation etc.
- VIII. The period of service rendered by a person as casual/daily wage labourer and the period of service rendered with 'Temporary Status' will not be counted towards retirement and other service benefits in case of subsequent absorption against a regular vacant post, as per para – 6 of the Scheme.

6. Scheme for absorption of casual/daily wage labourers (engaged prior to 12.04.1993) and conferred with 'Temporary Status', against regular Group 'D' vacancies:

- I. A separate category wise gradation list/seniority list of casual/daily wage labourers (engaged prior to 12.04.1993) and conferred with 'Temporary Status' in accordance with paragraph-5 shall be prepared by the appointing authority after taking into consideration the length of engagement in the establishment. The gradation list/seniority list shall be finalised only after observing the procedural formalities like publication of provisional gradation list/seniority list, invitation of objections and consideration the objections field, if any.
- II. If the existing vacancies in Group 'D' posts of respective offices where the casual/daily wage labourers (engaged prior to 12.04.1993) and conferred with 'Temporary Status' have been working are required to be filled up in the interest of public service then, the same shall be filled up as per the extant recruitment rules following provisions of ORV Act and instructions issued by Government from time to time, from among the eligible casual/daily wage labourers conferred with 'Temporary Status' strictly on the basis of gradation list/seniority list.
- III. There shall be no open recruitment against the vacant Group 'D' posts till the list of casual/daily wage labourers conferred with 'Temporary Status' is exhausted or unless eligible persons from the list of casual/daily wage labourers conferred with 'Temporary Status' are not available. In this regard, relaxation of the relevant provisions by the competent authority would be necessary, in case of Group 'D' posts for which regular recruitment rules has been framed. However open recruitment may be made to fill up the vacant reserved posts, if any, as per the provisions of ORV Act.
- IV. The candidates must be within the age limit prescribed for first appointment to the corresponding regular post after deduction of the number of years of engagements as casual/daily wage labourer. The appointing authority may allow age relaxation equivalent to the period for which they have worked continuously as casual/daily wage labourer.
- V. They must have the minimum educational qualification prescribed for the post against which they are required to be absorbed.
- VI. They must be medically fit for the post being considered for absorption. The medical fitness certificate of the candidate shall be ensured in accordance with rule- 49, 50 and 51 of Odisha Service Code and executive instructions issued by Government in this regard.
- VII. For determination of the Date of Birth of the candidates, the criterion as laid down in rule 65 and 66 of the Odisha General Financial Rules, Volume-I and other instructions issued by Government in this regard shall be followed.
- VIII. The absorption shall be subject to verification of character and antecedents of the candidate,
- IX. On absorption in the regular establishment, they shall be eligible to draw the minimum of the Pay Band with grade pay attached to the corresponding post and other allowances as admissible under rules from time to time.
- X. The date of absorption shall be reckoned as the first appointment to the service for the purpose of retirement and other service benefits.

- XI. **Such absorption can be made only against existing Group 'D' vacant posts. Under no circumstance posts will be created for such absorption.**
 - XII. Prior concurrence of Finance Department would be necessary for filling up the base level vacancies in the Group 'D' Cadres in terms of Finance Department OM No. 10954/F dated 14.03.2001. While issuing the order of absorption, the appointing authority shall record the UOR No and date in which concurrence of Finance Department has been obtained for such absorption.
7. This Resolution shall come into force w.e.f. its date of issue.

This has been concurred in by G.A. Department vide UOR No.468/GAD dated 11.07.2012 and Law Department vide UOR NO. 1623/L dated 30.07.2012.

ORDER: Ordered that the Resolution be published in the extraordinary issue of Odisha Gazette for general information of public. Ordered also that copies of the Resolution be forwarded to all Departments of Government/ all Heads of Departments/ all Collectors/ Registrar, Orissa High Court/ Registrar, Odisha Administrative Tribunal.

By order of the Governor

Sd/-

Principal Secretary to Government

GOVERNMENT OF ODISHA
PUBLIC ENTERPRISES DEPARTMENT

Cor-X(D)-07/2011/4733/PE, Bhubaneswar, Date-20.12.2011

From

Sri A.K.Parida
Joint Secretary to Government

To

The Managing Directors of all State Public Sector Enterprises.Sub: ***Categorisation of State Public Sector Enterprises.***

Sir,

I am directed to state that, applying the parameters as stated in the criteria for categorisation of PSUs, the following State Public Sector Enterprises have been categorised as follows, in the year 2011-12. The process of categorisation of PSEs would be an ongoing exercise with a system of periodic reviews. The continuity of PSEs in a particular category for upward/downward movement would be assessed periodically, in every 2 or 3 years.

Bronze	Silver	Gold	Platinum
1.Odisha State Seeds Corporation Ltd.	1.Grid Corporation of Odisha	1.Odisha Mining Corpn. Ltd.	None qualify at present
2.Odisha Tourism Development Corpn. Ltd.	2. Industrial Development Corpn. Of Odisha Ltd.	2. Odisha Power Generation Corpn. Ltd.	
3. Odisha Lift Irrigation Corpn. Ltd.	3. IPICOL	3. Odisha Hydro Power Corporation Ltd.	
4.Odisha Construction Corpn. Ltd.	4. Odisha State Police Housing & Welfare Corpn. Ltd.	4. IDCO	
5. Odisha State Cashew Devp. Corpn. Ltd.	5. Odisha State Beverage Corpn. Ltd.		
	6. Odisha Small Industries Corpn. Ltd.		
	7. Odisha State Warehousing Corpn. Ltd.		

Notes :-

1. Categorization of GRIDCO, IDCOL and IDCO are based on audited information available.
2. Odisha State Financial Corporation would get classified under silver category. However, since the same has been achieved through infusion of Government funds, a decision will be taken for classification of Odisha State Financial Corporation after analysing its performance over the coming years.

Yours faithfully,

Sd/-

Joint Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. Bt. V-5/10-49134(255)/F

Dated, Bhubaneswar, the 29.11.2010

To

All Departments of Government

All Heads of Departments

All Collectors.

Sub- *Engagement of personnel through service providers in Government offices/organisations: Model Bidding Documents.*

All Departments of Government were instructed vide F.D Circular No.32986 dt.7.7.2008 to adopt uniform consolidated monthly remuneration for all contractual employees in different Government Establishments. It was laid down in the above circular that consolidated remuneration of contractual employees shall be the sum equivalent to the minimum of the pay scale admissible to the regular post against which such contractual engagement has been made on abolition of said regular post. On introduction of revised scale of pay, on the basis of recommendations of the 6th Central Pay Commission and the Fitment Committee, F.D. vide Circular No.40545 dt.29.8.2009, equated the contractual remuneration of such contractual employees to the minimum pay of the corresponding post in the revised scale of pay as per Orissa Revised Scale of Pay Rules, 2008.

2. Besides contractual employees engaged by State Government on abolition of corresponding post in regular scale of pay as per F.D. Circular No.55764 dt. 31.12.2004 and newly created contractual posts for new offices different Departments and subordinate offices of State Government have also been engaging outsiders through service providers, usually in the posts of Data Entry Operator, Peon, Attendant, Watchman, Chowkidar and Driver. In F.D's Circular No.4090 dt.1.2.2010 it has been clarified that the cases of persons engaged on outsourcing basis shall not be covered under the circular dt.7.7.2008 and 29.8.2009 of F.D. and shall be governed by the terms of contract with the service providers. Government have been receiving proposals from different Administrative Departments as well as representations from various persons engaged through manpower service providers for enhancement of their contractual wages which is being paid through the service provider. They have also been representing that the manpower service provider is deducting disproportionate sum from the contractual remuneration which is being paid by Government to the service provider thereby exploiting their helplessness.

3. Considering such representation information was called for from different Departments regarding mode of awarding contract to the manpower service provider. It is seen that the manner of engagement/award of contract to manpower service provider for outsourcing of personnel vary from office to office. There is no uniformity in the award of contract as well as

payment of legitimate dues to the persons so outsourced by the manpower service provider. This results in payment of low wages to the appointee who were engaged on outsourcing basis, though the service provider is paid adequately and as per agreement. There is also no embedded mechanism at present for ensuing quality of the manpower provided by the service providers.

4. The Government, after careful consideration, have been pleased to decide that henceforth all such contracts for engaging manpower through service providers shall be made through a transparent, competitive and fair procedure in order to secure best value for money. Accordingly, a model bidding/tender document as well as model agreement to be entered between the Authority and the Agency have been prepared and enclosed to this letter. It is mentioned that there are only model documents and the Departments may, if required, suitably customise it depending on their requirements of manpower. The EMD, Performance Security Deposit, Security Deposit etc. may also be determined by the concerned Departments/office following Government norms, if necessary. Henceforth all engagements of personnel in Government offices/ organisations on outsourcing basis, through man power service providers, shall be by a transparent and open tendering process.

Sd/-

Principal Secretary to Govt.

Model Bidding/Tender Documents

**GOVERNMENT OF ODISHA
WATER RESOURCES DEPARTMENT**

Date:

Tender Notice for award of contract for providing of services of Jr. Stenographers, Jr. Clerks, Drivers, Data Entry Operators, Attendants, Peons and watchman for a period of one year w.e.f.....to.....

Sealed tenders are invited from reputed manpower agencies/service provider to provide the services of Jr. Stenographers, Jr. Clerks, Drivers, Data Entry Operators, Attendants, Peons and watchman for a period of one year w.e.f.....to.....through a suitable placement agency on contract basis for day to day official work.

The detailed information for outsourcing the services of aforesaid posts has been given in the Tender Document which may either be downloaded from the website or obtained in person from Sri,Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751001 on any working day between 11 A.M. to 4 P.M. The last date and time for submission of Tender documents is(date) by(time)AM/PM.

Deputy Secretary to Government

GOVERNMENT OF ODISHA
WATER RESOURCES DEPARTMENT

TENDER DOCUMENT

For providing Services of Jr. Stenographers, Jr. Clerks, Drivers, Data Entry Operators, Attendants, Peons and watchman to the Water Resources Department by a Private Manpower Service Provider :-

- (a) Period of issue of Tender Document:
- (b) Date and time for submission of Tender Documents:
- (c) Date and time for opening of
 - (i) Technical Bids:
 - (ii) Financial Bids of eligible Bidders:
- (d) Likely date for commencement of deployment of required manpower:

CONTENTS OF TENDER DOCUMENT

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1.	Scope of work and general instructions for service bidders	
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3.	Tender Application – Technical Bid	
4.	Tender Application – Financial Bid	
5.	Terms and Conditions	
6.	Chronological order for arrangement of documents	

SCOPE OF WORK AND GENERAL INSTRUCTIONS FOR BIDDERS

1. The Water Resources Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751001 requires the services of reputed, well established and financially sound Manpower Service Providers to provide services of Jr. Stenographers, Jr. Clerks, Jr. Typists, Drivers, Data Entry Operators, Attendants, Peon and Watchman on contract basis for day to day official work.

2. The contract for providing the aforesaid is likely to commence from (date) and would continue till(date). The period of the contract may be further extended beyond(date) provided the requirement of the Department for manpower persists at the time or may be curtailed/terminated before (date) owing to deficiency in service or substandard quality of manpower deployed by the selected Service Provider or because of change in the Department's requirements. The Department, however, reserves right to terminate this initial contract at any time after giving one week's notice to the selected Service Provider.

3. This Department has tentative requirement for (no.) Jr. Stenographers,(no.), Jr. Clerks, (no.) Jr. Typists (no.) Data Entry Operators (no.) Attendants (no.) Peon and (no.) Watchman. The requirements may increase/decrease in any/all the categories.

4. The estimated cost of the contract is ₹ _____

5. The interested Manpower Service Providers may submit the tender document complete in all respects along with Earnest Money Deposit (EMD) of ₹ _____ and other requisite documents by (date) upto PM at Water Resources Department, Rajiv Bhawan, Secretariat, Bhubaneswar-751001.

6. The various crucial dates relating to **“Tender for Providing Manpower Services to the Water Resources Department, Rajiv Bhawan, Secretariat, Bhubaneswar-750001”** are cited as under :

- | | | |
|-----|--|---|
| (a) | Period of Issue of Tender Document | : |
| (b) | Date and time for submission of Tender document | : |
| (c) | Date and time for opening of | |
| | (i) Technical Bid | : |
| | (ii) Financial Bids of eligible Tenders and selection | : |
| (d) | Likely date for commencement of Development of required manpower | : |

7. The tender has been invited under **two bid system i.e. Technical Bid and Financial Bid**. The interested agencies are advised to submit two separate sealed envelopes super scribing **“Tender Bid for Providing Manpower Services to Water Resources Department”**. Both sealed envelopes should be kept in a third sealed envelope super scribing **“Tender for Providing Manpower Services to Water Resources Department”**.

8. The Earnest Money Deposit (EMD) of ₹ _____ (Rupees _____ only), refundable (without interest), should be necessarily accompanied with the Technical Bid of the service provider in the form of Demand Draft / Pay Order drawn in favour of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar **failing which the tender shall be rejected summarily.**

9. The successful tender will have to deposit a Performance Security Deposit of ₹ _____ (Rupees _____ only) in the form of Bank Guarantee from any Nationalised Bank drawn in favour of **Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar** covering the period of contract. In case, the contract is further extended beyond the initial period, the Bank Guarantee will have to be accordingly renewed by the successful tenderer.

10. The Tendering Manpower Service providers are requested to enclose photocopies of the following documents (duly attested by group "A" Gazetted Officer of the State Governments/Central Government), along with the Technical Bid, **failing which their bids shall be summarily/ out rightly rejected and will not be considered any further:**

- (a) Registration of the applicant organisation;
- (b) Copy of PAN/GIR card;
- (c) Copy of the IT return filed for the last three financial years;
- (d) Copies of EPF and ESI certificates;
- (e) Copy of the Service Tax registration certificates;
- (f) Certified extracts of the Bank Account containing transactions during last three years;

11. The conditional bids shall not be considered and will be out rightly rejected in very first instance.

12. All entries in the tender form should be legible and filled clearly. If the space for furnishing information is insufficient, a separate sheet duly signed by the authorised signatory may be attached. No overwriting or cutting is permitted in the Financial Bid Form. In such cases, the tender shall be summarily rejected. However, the cuttings, if any, in the Technical Bid Application must be initialed by the person authorised to sign the tender bids.

13. The Technical bids shall be opened on the scheduled date and time at.....AM on(date),in the office room of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar, in the presence of the representatives of the Manpower Service Providers, if any who wish to be present on the spot at that time.

14. The Financial Bid if only those tenderers will be opened whose Technical bids are found in order. The Financial bids shall be opened atPM on(date) in the office room of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar, in the presence of the representatives of the Manpower Service Providers, if any, who wish to be present on the spot at that time.

15. The Competent Authority of the W.R. Department reserves the right to annul all bids without assigning any reason.

TECHNICAL REQUIREMENTS FOR THE TENDERING MANPOWER SERVICE PROVIDER

1. The tendering manpower service provider should fulfill the following technical specifications :
 - (a) The registered office or one of the branch offices of the manpower service provider should be located within the jurisdiction of the user Department/Office. Besides, if the Department/Head of Department/Controlling Officer are procuring manpower for deployment in their Field Office(s), then the manpower service provider should provide the name, designation and contact number of the person to liaise with the said Field Office(s).
 - (b) They should be registered with the appropriate registration authority;
 - (c) They should have at least **two/three** years' experience in providing manpower to Government Departments, Public Sector Companies/Banks, etc.;
 - (d) They should have their own Bank Account;
 - (e) They should be registered with Income Tax and Service Tax departments;
 - (f) They should be registered with appropriate authorities under Employees Provident Fund and Employees State Insurance Acts.
 - (g) They should have any other regulatory clearance (to be specified by the user Department) that may be required for providing manpower services.
 - (h) Minimum turn-over requirement. (To be assessed by the Department/Office keeping in view the present contract)
 - (i) Execution of contracts of similar type (minimum value to be prescribed) during preceding 3 years of value equal or more than 60% of the estimated cost of the present contract.

**TECHNICAL REQUIREMENTS FOR MANPOWER TO BE DEPLOYED
BY THE SUCCESSFUL MANPOWER SERVICE PROVIDER
IN THE WATER RESOURCES DEPARTMENT, RAJIV BHAWAN, SECRETARIAT**

1. She/he should be above 18 years of age and not exceeding 40 years.
2. The minimum Educational Qualification for Jr. Stenographers, Jr. Clerks, Jr. Typist, Data Entry Operators will be graduation in any discipline and for Driver, Attendant, Peon and Watchman will be 10th pass.
3. The Jr. Stenographer should have a stenographic speed of 80 words per minute in English, and should be well conversant with computers and essentially well trained in Member Secretary Office and internet.;
4. The Jr. Clerk should be well conversant with computer and well trained in Member Secretary Office and Internet.
5. The Typist should have a typing speed of 40 words per minute and should also be well conversant with computers and essentially well trend in MS Office and internet.;
6. The Data Entry Operator should have a speed of 4000 characters per minute in English and should be well conversant with computers and essentially well trained in MS office, internet and LAN function.

TERMS & CONDITIONS

GENERAL

1. The Agreement shall commence from.....(date) and shall continue till(date) unless it is curtailed or terminated by the authority owing to deficiency of service, sub-standard quality of manpower deployed, breach of contract etc. or change in requirements.
2. The Agreement shall automatically expire on.....(date) unless extended further by the mutual consent of the Manpower Service Provider and the Authority.
3. The Agreement may be extended, on the same terms and conditions, or with some additions/deletions/modifications, for a further specific period mutually agreed upon by the Manpower Service Provider and the Authority.
4. Manpower Service Provider shall not be allowed to transfer , assign, pledge or subcontract the rights and liabilities under this Agreement to any other agency or organisation by whatever name be called without the prior written consent of the Authority.
5. The Department, at present, has tentative requirements of ---(no.) skilled Jr. Stenographers,- ---(no.) Jr. Clerks,----(no.) Jr. Typists,----(no.) Data Entry Operators,----(no.) Drivers,----(no.) Attendants,----(no.) Peon and ----(no.) Watchman on urgent basis. The requirement of the Department may further increase or decrease marginally, during the period of initial contract also and the tenderer would have to provide additional manpower services, if required, on the same terms and conditions.

6. Manpower Service Provider will be bound by the details furnished by it to the Authority while submitting the tender or at subsequent stage. In case, any of such documents furnished by it is found to be false at any stage, it would be deemed to be a breach of terms of Agreement making it liable for legal action besides termination of the Agreement.
7. The Authority reserves the right to terminate the Agreement during initial period also after giving 15 days' notice to the Manpower Service Provider.
8. The persons deployed shall be required to report for work at 10 AM to the Under Secretary or Deputy Secretary or such other Officer as may have been kept in charge of the Office Establishment of the office concerned and would leave at 5.00 P.M. and may also require to work beyond 5.00 PM for which he would not be paid any extra remuneration. In case, the person deployed remains absent on a particular day or comes late/leaves early on three occasions, proportionate deduction from the remuneration for one day will be made.
9. In case the person deployed is asked to work beyond 5.00 PM, he/she shall be entitled to late sitting –cum-refreshment compensation of ₹ 50/-(fifty) per day.
10. The person deployed may be called on holidays to attend duty and shall be paid extra remuneration as per rates approved by this office on attending such duty.
11. The Manpower Service Provider shall nominate a coordinator who shall be responsible for immediate interaction with the Department so that optional services of the persons deployed could be availed without any disruption.
12. The entire financial liability in respect of manpower services deployed in the Department or Office concerned shall be that of the Manpower Service Provider and the Department or Office concerned will in no way be liable. It will be the responsibility of the Manpower Service Provider to pay to the person deployed a sum not less than the minimum rate quoted in the financial bid and adduce such evidence as may be required by the Department or Office concerned.
13. For all intents and purposes, the Manpower Service Provider shall be the “Employer” within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the Manpower Service Provider shall not have any claim whatsoever like employer and employee relationship against the Department or Office concerned.
14. The Manpower Service Provider shall be solely responsible for the redressal of grievances or resolution of disputes relating to persons deployed. The Department shall, in no way, be responsible for settlement of such issues whatsoever. In case the grievances of the deployed person are not attended to by the Manpower Service Provider the deployed person can place their grievance before a Joint Committee consisting of a representative of the Department or Office concerned and an Authorised representative of the Manpower Service Provider.

15. The Department shall not be responsible for any financial loss or any injury to any person deployed by the Manpower Service Provider in the course of their performing the functions/duties, or for payment towards any compensation.

16. The persons deployed by the Manpower Service Provider shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular / confirmed employees during the currency or after expiry of the Agreement.

17. In case of termination of this Agreement on its expiry or otherwise, the persons deployed by the Manpower Service Provider shall not be entitled to and shall have no claim for any absorption in regular or other capacity.

18. The person deployed shall not claim any benefit or compensation or absorption or regularisation of deployment with office under the provision of rules and Acts. Undertaking from the person deployed to this effect shall be required to be submitted by the Manpower Service Provider.

19. The Manpower Service Provider must be registered with the concerned Govt. Authorities, i.e. Labour Commissioner, Provident Fund Authorities, Employees State Insurance Corporation etc., and a copy of the registration should be submitted. The Manpower Service Provider shall comply with all the legal requirements for obtaining License under Contract Labour (Regulations and Abolition) Act, 1970 if any, at his own part and cost.*

20. The Manpower Service Provider shall provide a substitute well in advance if there occurs any probability of the persons leaving the job due to his/her own personal reasons. The payment in respect of the overlapping period of the substitute shall be responsibility of the Manpower Service Provider. The Manpower Service Provider shall be responsible for contributions towards Provident Fund and Employees State Insurance, wherever applicable.

21. The persons deployed by the Manpower Service Provider should have good police records and no criminal case should be pending against them.

22. The persons deployed should be polite, cordial and efficient while handling the assigned work and their actions should promote good will and enhance the image of the Department or office concerned. The Manpower Service Provider shall be responsible for any act of indiscipline on the part of the persons deployed.

LEGAL

23. The persons deployed shall, during the course of their work be privy to certain qualified documents and information which they are not supposed to divulge to third parties. In view of this, they shall be required to take oath of confidentiality and breach of this condition shall make the Manpower Service Provider as well as the person deployed liable for penal action under the applicable laws besides, action for breach of contract.

24. The Manpower Service Provider shall be responsible for compliance of all statutory provisions relating to minimum wages payable to different types of worker in respect of the persons deployed by it in the Department or office concerned. The Department or office concerned shall have no liability in this regard.

*Note :- Registration / License under the Contract Labour (Regulation and Abolition) Act, 1970 is applicable Manpower Service Provider employing more than 20 workmen.

25. The Manpower Service Provider shall also be liable for depositing all taxes, levies, Cess etc. on account of service rendered by it to the Department or office concerned to the concerned tax collection authorities, from time to time, as per the rules and regulations in the matter. Attested Xerox copies of such documents shall be furnished to the Department or office concerned.
26. The Manpower Service Provider shall maintain all statutory registers under the Law and shall produce the same, on demand, to the authority of the Department or office concerned or any other authority under law.
27. The Tax deduction at Source (T.D.S.) shall be done as per the provisions of Income Tax Act/Rules, as amended, from time to time and a certificate to this effect shall be provided by the Department or office concerned.
28. In case, the Manpower Service Provider fails to comply with any liability under appropriate law, and as a result thereof, the Department or the office concerned is put to any loss / obligation, monetary or otherwise, the Department or the office concerned will be entitled to get itself reimbursed out of the outstanding bills or the Performance Security Deposit of the Manpower Service Provider, to the extent of the loss or obligation in monetary terms.
29. The Agreement is liable to be terminated because of non-performance, deviation of terms and conditions of contract, non-payment of remuneration of employed persons and non-payment of statutory dues. The Department or Office concerned will have no liability towards non-payment of remuneration to the persons employed by the Manpower Service Provider and the outstanding statutory dues of the service provider to statutory authorities. If any loss or damage is caused to the Department or Office concerned by the persons deployed, the same shall be recovered from the unpaid bills or adjusted from the Performance Security Deposit.

FINANCIAL

30. The Technical Bid should be accompanied with an Earnest Money Deposit (EMD), refundable without interest, of (Rupees 0.5% of the contract value) in the form of Demand Draft / Pay Order drawn in favour of Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar **failing which the tender shall be rejected out rightly.**
31. The Earnest Money Deposit in respect of the agencies which do not qualify the Technical Bid (First Stage) / Financial Bid (Second competitive stage) shall be refunded to them without any interest. **In case of successful tenderer if the agency fails to deploy the required manpower against the initial requirement within 30 days from date of placing the order the EMD shall stand forfeited without giving any further notice.**
32. The successful tenderer will have to deposit a security amount of ₹ _____ (one month employee cost including statutory dues) in the form of Fixed Deposit Receipt (FDR) made in the name of the agency but hypothecated to the Under Secretary, W.R. Department, Rajiv Bhawan, Secretariat, Bhubaneswar, covering the period of contract. In case, the contract is further extended beyond the initial period, the FDR will have to be accordingly renewed by the successful tenderer.
33. The successful tender will have to deposit a Performance Security Deposit of ₹ _____ (Rupees _____) only in the form of Bank Guarantee from only Nationalised Bank drawn in favour of the Authority covering the period of contract. In case, the contract is

further extended beyond the initial period, the Bank guarantee will have to be accordingly renewed by the successful tenders. The amount of performance security deposit is to be determined by the Authority taking into account the contractual obligation of the manpower service provider.

34. In case of breach of any terms and conditions attached to this agreement, the Performance Security Deposit of the Manpower Service Provider shall be liable to be forfeited besides annulment of the Agreement.

35. The Manpower Service Provider shall raise the bill, in triplicate, along with attendance sheet duly verified by the Department or Office concerned in respect of the persons deployed and submit the same to the prescribed authority in the first week of the succeeding month. As far as possible the payment will be released by the second week of the succeeding month.

36. The claims in bills regarding Employees State Insurance, Provident Fund, and Service Tax etc. should be necessarily accompanied with documentary proof pertaining to the concerned bill month. A requisite portion of the bill or whole of the bill amount shall be held up till such proof is furnished, at the discretion of the Department or Office concerned.

37. The amount of penalty calculated @ ₹100 per day on account of delay, if any, in providing a suitable substitute for the period beyond three working days by the Manpower Service Provider shall be deducted from its monthly bills in the succeeding month.

38. The Authority reserves the right to withdraw or relax any of the terms and condition mentioned above so as to overcome the problem encountered at a later stage.

39. In the event of any dispute arising in respect of the clauses of the agreement the same shall be resolved through negotiation. Alternatively the dispute shall be referred to the next higher authority or controlling officer for his decision and the same shall be binding on all parties.

40. All disputes shall be under the jurisdiction of the court at the place where the headquarters of the authority, who has executed the agreement, is located.

41. The successful bidder will enter into an agreement with this Department for supply of suitable and qualified manpower as per requirement of this Department on the above terms and conditions.

DOCUMENTS TO BE PROVIDED WITH THE TECHNICAL BID

1. Application – Technical Bid;
2. Attested copy of registration of agency;
3. Certified copy of the statement of bank account of agency
For the last three years;
4. Attested copy of PAN / GIR Card;
5. Attested copy of the latest IT return filed by agency;
6. Attested copy of Service Tax registration certificate;
7. Attested copy of the P.F. registration letter / certificate;
8. Attested copy of the E.S.I. registration letter / certificate;
9. Certified documents in support of the financial turnover of the agency;
10. Certified documents in support of entries in column 13 of Technical
Bid application;
11. **Copy of the terms and conditions at pages in Tender Document with each page duly signed and sealed by the authorized Signatory of the agency in token of their acceptance.**

DOCUMENTS TO BE SUBMITTED BY THE SUCCESSFUL AGENCY BEFORE DEPLOYMENT OF MANPOWER

1. List of Manpower shortlisted by agency for deployment in W.R.
Department, containing full details i.e. date of birth, marital status,
address, educational qualification etc.
2. Bio-data of all persons.
3. Any other document considered relevant.

AGREEMENT

This Agreement is made on this _____ day of _____ Between the Governor of Orissa represented by _____, here-in-after referred to as the “Authority” which expression shall, where the context so requires or admits, also include its successors or assignees of the one part;

And

M/s _____ represented by Sri _____, here-in-after called the “Manpower Service Provider” which expression shall, where the context so requires or admits, also include its successors or assignees of the other part.

Whereas, the “Authority” desires that the services of “_____” are required in _____ Department/Office;

And whereas the “Manpower Service Provider” has offered its willingness to the same in conformity with the Provisions of the agreement;

And whereas the “Authority” has finalized the rate as per the terms and conditions of the agreement to the “Manpower Service Provider”.

Now this agreement witnesses as below :-

1. That the Annexure containing the Terms and Conditions shall be deemed to form and to be read and construed as part of this agreement.
2. That in consideration of the payment to be made by the “Authority” to the “Manpower Service Provider”, the “Manpower Service Provider” hereby agrees with the “Authority” to provide personnel to be engaged as “_____” in the _____ (name of the Department/Office) in conformity with the provisions of the Terms and Conditions.
3. That the “Authority” hereby further agrees to pay the “Manpower Service Provider” the contract price at the time and in the manner prescribed in the said Terms and Conditions.
4. That in the event of any dispute that may arise it shall be settled as per the Terms and conditions of the contract.
5. That this agreement is valid upto _____.

IN WITNESS WHEREOF the parties have caused their respective common seals to be here unto affixed or have here unto set their respective hands and seals on the day and year first written above.

**Signature of the Officer
authorised to sign on behalf of
Manpower Service Provider**

**Signature of the Authority
An officer acting in the premises
for an on behalf of the
Governor of Orissa**

In the presence of witness :-

Witness

Witness

1. Name :.....

1. Name :.....

Address :.....

Address :.....

2. Name :.....

2. Name :.....

Address :.....

Address :.....

ANNEXURE**TERMS & CONDITIONS OF THE AGREEMENT**

1. The Agreement shall commence from.....(date) and shall continue till(date) unless it is curtailed or terminated by the authority owing to deficiency of service, sub-standard quality of manpower deployed, breach of contract etc. or change in requirements.
2. The Agreement shall automatically expire on.....(date) unless extended further by the mutual consent of the Manpower Service Provider and the Authority.
3. The Agreement may be extended, on the same terms and conditions, or with some additions/deletions/modifications, for a further specific period mutually agreed upon by the Manpower Service Provider and the Authority.
4. Manpower Service Provider shall not be allowed to transfer, assign, pledge or subcontract the rights and liabilities under this Agreement to any other agency or organisation by whatever name be called without the prior written consent of the Authority.
5. Manpower Service Provider will be bound by the details furnished by it to the Authority while submitting the tender or at subsequent stage. In case, any of such documents furnished by it is found to be false at any stage, it would be deemed to be a breach of terms of Agreement making it liable for legal action besides termination of the Agreement.
6. The Authority reserves the right to terminate the Agreement during initial period also after giving 15 days' notice to the Manpower Service Provider.
7. The persons deployed shall be required to report for work at 10 AM to the Under Secretary or Deputy Secretary or such other Officer as may have been kept in charge of the Office Establishment of the office concerned and would leave at 5.00 P.M. and may also require to work beyond 5.00 PM for which he would not be paid any extra remuneration. In case, the person deployed remains absent on a particular day or comes late/leaves early on three occasions, proportionate deduction from the remuneration for one day will be made.
8. In case the person deployed is asked to work beyond 5.00 PM, he/she shall be entitled to late sitting –cum-refreshment compensation of ₹50/-(fifty) per day.
9. The person deployed may be called on holidays to attend duty and shall be paid extra remuneration as per rates approved by this office on attending such duty.
10. The Manpower Service Provider shall nominate a coordinator who shall be responsible for immediate interaction with the Department so that optional services of the persons deployed could be availed without any disruption.
11. The entire financial liability in respect of manpower services deployed in the Department or Office concerned shall be that of the Manpower Service Provider and the Department or Office concerned will in no way be liable. It will be the responsibility of the Manpower Service Provider to pay to the person deployed a sum not less than the minimum rate quoted in the financial bid and adduce such evidence as may be required by the Department or Office concerned.

12. For all intents and purposes, the Manpower Service Provider shall be the “Employer” within the meaning of different Rules & Acts in respect of manpower so deployed. The persons deployed by the Manpower Service Provider shall not have any claim whatsoever like employer and employee relationship against the Department or Office concerned.
13. The Manpower Service Provider shall be solely responsible for the redressal of grievances or resolution of disputes relating to persons deployed. The Department shall, in no way, be responsible for settlement of such issues whatsoever. In case the grievances of the deployed person are not attended to by the Manpower Service Provider the deployed person can place their grievance before a Joint Committee consisting of a representative of the Department or Office concerned and an Authorised representative of the Manpower Service Provider.
14. The Department shall not be responsible for any financial loss or any injury to any person deployed by the Manpower Service Provider in the course of their performing the functions/duties, or for payment towards any compensation.
15. The persons deployed by the Manpower Service Provider shall not claim nor shall be entitled to pay, perks and other facilities admissible to regular / confirmed employees during the currency or after expiry of the Agreement.
16. In case of termination of this Agreement on its expiry or otherwise, the persons deployed by the Manpower Service Provider shall not be entitled to and shall have no claim for any absorption in regular or other capacity.
17. The person deployed shall not claim any benefit or compensation or absorption or regularisation of deployment with office under the provision of rules and Acts. Undertaking from the person deployed to this effect shall be required to be submitted by the Manpower Service Provider.
18. The Manpower Service Provider must be registered with the concerned Govt. Authorities, i.e. Labour Commissioner, Provident Fund Authorities, Employees State Insurance Corporation etc., and a copy of the registration should be submitted. The Manpower Service Provider shall comply with all the legal requirements for obtaining License under Contract Labour (Regulations and Abolition) Act, 1970 if any, at his own part and cost, if required under the Act.
19. The Manpower Service Provider shall provide a substitute well in advance if there occurs any probability of the persons leaving the job due to his/her own personal reasons. The payment in respect of the overlapping period of the substitute shall be responsibility of the Manpower Service Provider. The Manpower Service Provider shall be responsible for contributions towards Provident Fund and Employees State Insurance, wherever applicable.
20. The persons deployed by the Manpower Service Provider should have good police records and no criminal case should be pending against them.
21. The persons deployed should be polite, cordial and efficient while handling the assigned work and their actions should promote good will and enhance the image of the

Department or office concerned. The Manpower Service Provider shall be responsible for any act of indiscipline on the part of the persons deployed.

22. The persons deployed shall, during the course of their work be privy to certain qualified documents and information which they are not supposed to divulge to third parties. In view of this, they shall be required to take oath of confidentiality and breach of this condition shall make the Manpower Service Provider as well as the person deployed liable for penal action under the applicable laws besides, action for breach of contract.
23. The Manpower Service Provider shall be responsible for compliance of all statutory provisions relating to minimum wages payable to different types of worker in respect of the persons deployed by it in the Department or office concerned. The Department or office concerned shall have no liability in this regard.
24. The Manpower Service Provider shall also be liable for depositing all taxes, levies, Cess etc. on account of service rendered by it to the Department or office concerned to the concerned tax collection authorities, from time to time, as per the rules and regulations in the matter. Attested Xerox copies of such documents shall be furnished to the Department or office concerned.
25. The Manpower Service Provider shall maintain all statutory registers under the Law and shall produce the same, on demand, to the authority of the Department or office concerned or any other authority under law.
26. The Tax deduction at Source (T.D.S.) shall be done as per the provisions of Income Tax Act/Rules, as amended, from time to time and a certificate to this effect shall be provided by the Department or office concerned.
27. In case, the Manpower Service Provider fails to comply with any liability under appropriate law, and as a result thereof, the Department or the office concerned is put to any loss / obligation, monetary or otherwise, the Department or the office concerned will be entitled to get itself reimbursed out of the outstanding bills or the Performance Security Deposit of the Manpower Service Provider, to the extent of the loss or obligation in monetary terms.
28. The Agreement is liable to be terminated because of non-performance, deviation of terms and conditions of contract, non-payment of remuneration of employed persons and non-payment of statutory dues. The Department or Office concerned will have no liability towards non-payment of remuneration to the persons employed by the Manpower Service Provider and the outstanding statutory dues of the service provider to statutory authorities. If any loss or damage is caused to the Department or Office concerned by the persons deployed, the same shall be recovered from the unpaid bills or adjusted from the Performance Security Deposit.
29. In case of breach of any terms and conditions attached to this agreement, the Performance Security Deposit of the Manpower Service Provider shall be liable to be forfeited besides annulment of the Agreement.
30. The Manpower Service Provider shall raise the bill, in triplicate, along with attendance sheet duly verified by the Department or Office concerned in respect of the persons deployed and submit the same to the prescribed authority in the first week of the succeeding month. As far as possible the payment will be released by the second week of the succeeding month.

31. The claims in bills regarding Employees State Insurance, Provident Fund, and Service Tax etc. should be necessarily accompanied with documentary proof pertaining to the concerned bill month. A requisite portion of the bill or whole of the bill amount shall be held up till such proof is furnished, at the discretion of the Department or Office concerned.
32. The amount of penalty calculated @ ₹100 per day on account of delay, if any, in providing a suitable substitute for the period beyond three working days by the Manpower Service Provider shall be deducted from its monthly bills in the succeeding month.
33. The Authority reserves the right to withdraw or relax any of the terms and condition mentioned above so as to overcome the problem encountered at a later stage.
34. In the event of any dispute arising in respect of the clauses of the agreement the same shall be resolved through negotiation. Alternatively the dispute shall be referred to the next higher authority or controlling officer for his decision and the same shall be binding on all parties.
35. All disputes shall be under the jurisdiction of the court at the place where the headquarters of the authority, who has executed the agreement, is located.

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

No.Bt.V.47/04-55764(45)/F., dt.31.12.04

To

All Departments of Government.

Sub: ***Fiscal correction and general guidelines for abolition of 75% of the base level vacant posts and filling up of essential vacant posts including exempted category and single posts.***

All Departments of Govt. were requested vide this Dept. letter No.32861/F., dt.03.08.2004 to abolish 75% of the base level vacant posts as on 01.04.2004 at the first instance in order to achieve the reduction in the ratio of salary to State's own revenue and to take forward the fiscal correction process. This correction is absolutely necessary to generate more resources for the development activities of the State, to implement poverty reduction measures and to meet the Social sector and infrastructure investment needs of the State.

But it is brought to the notice of Finance Department that in some quarters doubts have been arising regarding abolition of the posts and filling up of remaining vacancies at the entry level. In order to clarify such doubts, the following guidelines may be followed by all concerned authorities in connection with abolition of 75% of base level vacant posts and filling up of vacancies essentially required including exempted categories and single posts.

(i) At the first instance 75% of the base level vacant posts in all categories (excluding Primary School Teachers, Doctors, Nursing personnel and Striking Force in the Police Department.) as on 01.04.2004, should be abolished and an establishment-wise consolidated status report should be furnished to the Finance Department in order to consider any proposal by the Finance Department relating to creation or filling up of any vacant post under the administrative control of concerned Administrative Department.

(ii) When a sanctioned post carrying a scale of pay is intended to be filled up on a consolidated salary on contractual basis, there could be a possibility of the contract appointee justifying a regular scale of pay in his / her favour on the ground of holding a post carrying a scale of pay. However on account of the severe fiscal stress experienced by the State, as well as to devote more resources for the development needs of the State, there is need to move a contractual form of appointment with fixed remuneration. In this context if any base level vacant post is essentially required to be filled up, the same should be made on contract basis at a consolidated salary, that too only after the abolition of the former post carrying a particular scale of pay. The abolition of the regular post and creation of the post at the consolidated salary would be indicated in the same office order so that in future there would be no scope of addition to the same post.

(iii) The post created on consolidated salary basis would remain valid upto the end of February of the financial year in which the post is created and would automatically stand abolished from 1st March of the said financial year unless the creation of post is renewed after proper review.

(iv) While considering filling up of any vacant post of exempted category and single sanctioned post, procedure outlined in (iii) above may also be followed with minor modification taking into account operational necessities, if any.

(v) While making contract appointment, the appointment order must make it very clear that the appointment is valid upto the end of February and renewal of the contract appointment can be considered only if the continuance of the post is extended with concurrence of Finance Department and subject to satisfactory performance to be evaluated by the appropriate authority.

(vi) Before giving contract appointment the appointing authority shall ensure a written undertaking from the contractual appointee in the model form as enclosed at Annexure-A.

All Departments are requested to bring the above guidelines to the notice of their subordinate offices including all Aided Educational Institutions, all Corporations, P.S.Us, Cooperatives, Companies, Autonomous Organisations, Semi-Government Organisations, Urban Local Bodies etc. in which the State Government have either explicit or implicit financial stake and ensure that they are strictly followed.

Sd/-

Principal Secretary to Government

MODEL FORM FOR WRITTEN UNDERTAKING

“I _____, son/daughter of _____ who have been given an offer of contract appointment for post of _____ carrying a consolidated salary of ₹_____ per month is fully aware that my appointment is purely temporary and on contract basis and can be terminated at any time without any notice and assigning any reason thereof.

Further, I am fully aware that my continuance in the said post is contingent upon extension of the said post with concurrence of Finance Department and subject to my satisfactory performance to be evaluated by the appropriate authority.

Further I do hereby give an undertaking that in future I shall not claim regular scale of pay and other allowances for continuing in the said post merely on the ground that I have been given a contract appointment and my contractual appointment have been extended from time to time”.

Signature of the Candidate :-

Date -

Name in full :-

Place :-

Detail Permanent Address:-

Detail of Present Address:-

1. Witness number One
Signature –
Detail Address :-

2. Witness number two
Signature –
Detail Address

No.Bt-1-9/2001-10954/F

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

OFFICE MEMORANDUMBhubaneswar, dated 14th March, 2001**Sub- Austerity Measures.**

The State Government is trapped in a vicious circle of mounting revenue deficits necessitating large scale borrowing from year to year which leads to higher revenue deficits and still higher dose of borrowing. The debt burden has reached such an unsustainable level that even record borrowing in a year is insufficient to overcome the revenue deficit. Added to this serious fiscal imbalance, the recent Super Cyclone 1999 and current year's drought situation in Odisha have affected large segments of population. With a view to restricting further growth in Non-Plan, non-developmental expenditure, Government have decided that the following austerity measures shall be enforced with immediate effect.

2. Right sizing the Bureaucracy

2.1 The most important factor responsible for mounting revenue expenditure is the steady increase in the expenditure liability on salary and pension of State Government employees and employees of aided institutions. At present there are 5,80,122 employees including 30,899 of them in aided educational institutions and 36281 belonging to NMR/DLR/Job contract category. Odisha's expenditure on salary and pension construes nearly 80% of State's total revenue leaving no scope for developmental outlay. Expenditure on salary and pension during the current year 2000-2001 would come to ₹ 4707.58 crores which is 148 percent of the state's own tax and non-tax revenues taken together.

2.2 Based on above analysis it has been decided to ensure progressive reduction of staff in the manner indicated below.

- i) There shall be a complete ban on creation of any new post, under any scheme whether Non-Plan or State Plan, Central Plan and Centrally Sponsored Plan. In case there is any absolute necessity for creation of posts for modernisation of administration or effective implementation of development and people-oriented projects, the same may be done only by abolition of equivalent posts in the Govt. or corporation with approval of Finance Department. Similarly in case of Police Organisation, if there is absolute necessity for creation of posts in connection with enforcing law and order or establishment of new Fire Stations etc. the minimum requirement of posts may be created but such posts shall have to be filled up only by redeployment of available manpower in different wings of the Police Organisation including Home Guard or eligible surplus employees from other Departments, after due training wherever necessary.

- ii) There shall be selective ban on filling up the base level vacant posts meant for direct recruitment. In case there is absolute necessity for filling up base level vacant post in connection with enforcing collection of Government revenue or enforcing law & order or meeting the basic needs of Govt. or other Govt. Organisations like security and the like it can be filled up only with prior concurrence of Finance Department.
- iii) The vacant posts of Doctors and Nurses in Primary Health Centres, Hospitals and Medical Colleges and Primary school teachers and drivers in schools and Govt. organisations may be filled up without seeking prior concurrence of Finance Department and for filling up other vacant posts in those institutions prior concurrence of Finance Department will be necessary.
- iv) 50% of the base level vacant posts as on 31st March of this financial year or 20% of the total base level posts in any grade whichever is less shall be abolished by the end of September, 2001. All Departments of Government shall ensure compliance to the above formula and then obtain clearance from Finance Department to fill up the vacant posts if any. Against the posts so abolished as well as against the posts already abolished under the 10 percent rule in force, there shall be no recruitment even by rehabilitation assistance. Any candidate considered eligible under the rules in force under Rehabilitation Assistance has to wait for a regular vacancy in the un-abolished vacant posts with the clearance of Finance Department.
- v) If any order of a Tribunal or any Court of law stipulates filling up the base level vacant posts or regularising temporary appointments etc. Finance Department shall have to be consulted and FD's concurrence has to be taken before implementing or contesting the said orders.

3. Applicability to aided institutions/PSUs/Cooperatives/autonomous organisations etc.

3.1 The restriction outlined in para 2 above regarding creation of posts and filling up vacant posts are applicable to all Aided Institutions/Public Sector Undertakings/Cooperatives/Autonomous Organisations etc. in which the State Government has explicit or implicit financial stake.

3.2 The restriction stipulated in para 2 are also applicable to all appointments concerning the posts which are covered under block grant/plan grant. The base level vacancies in the non-teaching posts as on 31st March, 2000 or the vacancies in those posts that may arise in future shall stand abolished and no grant-in-aid will be released for those posts so abolished. In case of necessity, the Management may create fresh posts on their own and State Government shall not give any grant-in-aid in respect of those vacant posts or the posts that may be created by the management and lies vacant subsequently in account of promotion/retirement/death or otherwise.

3.3 The existing as well as future vacancies in the teaching posts shall be filled up only with concurrence of the Finance Department.

4. Ban on purchase of new vehicles/Restriction on consumption of fuel.

- (i) All purchase of new vehicles and equipments except those for which concurrence of Finance Department is available for the year 2000-2001 shall be stopped forthwith.
- (ii) There shall be a ban on purchase of luxury vehicles. Luxury vehicles means the vehicle other than non AC Diesel Ambassador Cars non AC Diesel Jeeps. The purchase of any Petrol 4 wheel vehicle is banned henceforth.

- (iii) The ceiling of consumption of Petrol/Diesel per month for the vehicles used by different categories of Officers and Ministers as indicated below shall be strictly adhered to.

Category of Officers using Govt. vehicles	Ceiling of POL per month per vehicle, (subject to deviation only for tours)
Departments of Government Heads of Department	5 litres per working day 5 litres per working day
Collectors/superintendents of Police	5 litres per working day
Other District level Officers	140 litres- 4 litres per working day
Officers having Sub-divisional Jurisdiction	130 litres- 3 litres per working day
B.D.Os	3 litres per working day
Tahasildars	3 litres per working day
For staff cars attached to Ministers	200 Litres per month excluding the consumption of Petrol/Diesel on tour Outside the Head Quarters.

- (iv) No Car/Vehicle of any Public Sector Undertaking should be retained by the office of any Minister or Secretary or Heads of Department or Other Officers of the State Government.
- (v) After rationalisation of the vehicles the extra vehicles shall be drawn to a pool to be under the direct control of the departmental Secretary wherefrom officers either asked to go on Govt. duty or require to discharge any duty and not allotted with individual vehicles may file a requisition to the Secretary who will order for such a vehicle and the said vehicle can be used on the terms and conditions laid down by the Secretary and the log book maintained for the vehicle be signed for the time and by the officers using the said vehicles.
- (vi) No additional provision should be allowed under M.V. in any Deptt. Additional requirement if any, required for any specific establishment under a particular Department should be made from out of the savings within the Department's aggregate budgetary provision, subject to the usual restrictions.
- (vii) (a) Govt. in Finance department in their O.M No. Codes-10/98-28372/F., Dated 25.6.99 had revised the rate of payment from officers who desire to avail the facility on the use of staff Cars/Jeeps for journey from their residence to office and back. Govt. have now revised the rate of payment for the purpose as mentioned below.

Sl. No.	Category of Govt. Servants	Existing rate of recovery w.e.f. 1.7.99	Revised rate of Recovery
1.	Secretaries/Add. Secretaries/Heads of Departments/RDCs	₹300.00 P.M.	₹500.00 P.M.
2.	Officers of Departments of Govt. and Heads of Department availing Pool facility of vehicles.	₹200.00 P.M.	₹300.00 P.M.
3.	Other Officers provided with Govt. vehicles individually.	₹300.00 P.M.	₹400.00 P.M.
4.	Collectors, ADMs, SPs & Addl. SPs	-	₹300.00 P.M.

- (b) The rate of recovery for use of staff Cars/Jeeps for private purpose up to 500 K.m. P.M. by Secretaries and above, Addl. Secretaries/Heads of

Departments/Collectors was fixed at ₹700/- P.M. in the said O.M. Now this facility stands modified and they may be allowed the use of Govt. vehicles up to 500 Km. on payment of ₹1250/- per month or up to 300 Kms on payment of ₹800/- per month. The option once exercised can not be changed from month to month and the carryover of unused kilometers would be permissible within one quarters.

(c) No officer can use any Govt. vehicle on Sundays and Public Holidays under the N.I. Act, unless so permitted by the Chief Secretary for the Secretaries and Secretaries for Heads of Department and District officers by the Collector of the District. Of course in case of police vehicles DIG for the circle, State Plan for the District and DG for the State may permit for the same for urgent Govt. work and except when they are on tour outside their Headquarters.

5. Restriction on Telephone

Monthly telephone bills of Ministers/Ministers of State (combined for both office and residence) shall be limited to ₹15,000/- in respect of Officers entitled for S.T.D. facility (either for Office or for residence or both) telephone expenditure (combined) shall be restricted to ₹5,000/- per month.

STD Telephone facilities at home shall not be available to any Officer below the rank of R.D.C./Secretary/Addl. Secretary, Director/Addl. Director and Heads of the Department and Collectors/S.Ps/CDMOs/Chief Engineers/DGs, Addl. D.G./I.Gs and D.I.Gs. The offices provided with e-mail facilities should use them more than the telephones provided to them.

6. Economy Expenditure regarding travel expenses.

- (i) (a) Principal Secretaries, Secretaries and Special Secretaries to Govt. with permission of Chief Secretary may undertake air journey in connection with official work only once a month. If they require to undertake journey by air more than once in a month in the exigency of official business prior permission of Chief Secretary through the Finance Department has to be taken.

(b) Other officer entitled to air travel in the pay scale of ₹15,100/- to ₹18,300/- per month can do so only with prior approval of the Chief Secretary through the Finance Department.

(c) Travelling by air in the Executive class shall not be allowed except in case of the Chief Minister.
- (ii) No officer shall travel by rail in the 1st Class A.C. in spite of entitlement. Officers normally entitled for this facility shall travel in the 2nd Class A.C.
- (iii) No entitled officer shall be allowed to undertake journey by air for the purpose of attending training, seminars, workshops or coming back to join duty except when the organisers of the training/workshop or seminar pay for such air fare.
- (iv) The Principal Resident Commissioner and the Resident Commission are competent to deal with separate Ministries on behalf of our State Government and all Departments of State Govt. require to have discussions with Ministry shall appropriately brief the Principal Resident Commissioner/Resident Commissioner, Odisha about the subjects for

which they would have gone to New Delhi for discussions with the Ministry official. Consequently frequenting of officers for discussions with Ministry officials at New Delhi should be discouraged except in cases where the Principal Resident Commissioner/RC is of the opinion that such visits are essential, and such opinion should be intimated with the concerned Department sufficiently in advance assigning reasons therefor.

- (v) In view of the super cycle followed by prevailing drought situation and need for austerity, no State Govt. officials or Minister may go abroad at the cost of the State Govt. or State level PSUs/Cooperatives till 31.3.2002. Orders in this regard have been issued vide O.O. No.7878(180)/Gen., dated 03.02.2001. That may be revised accordingly.
- (vi) Stipulations contained in (i).(iv) and (v) are mutatis mutandis applicable to the Chairman/Managing Directors/CMD of Public Sector Undertakings/Cooperatives and such Autonomous organisations which are in receipt of Govt. aid. The stipulations contained in (ii) to (v) are applicable to other categories of employees of those organisations. Those organisations who receive Govt. grant if violates these instructions shall not be released with grants till that is remedied.

7. No Officer while on tour shall be allowed reimbursement for occupation of Star Hotels in Delhi and Calcutta except when the Home Department has regretted non availability of accommodation in writing in Govt. Bhawans or Niwases there. Such reimbursement of room rent however shall not exceed ₹1,000/- per day, other terms and conditions in this regard remaining the same.

8. All L.T.C. can be availed only after the prior concurrence of Finance Department for the next two years.

9. Due to devastating economic condition of the State the provision of Surrender of Leave encashment is temporarily deterred until further orders except for those who are going to retire.

10. **Restriction on Entertainment and Hospitality**

- i) Refreshment in official meeting etc. shall be ordinarily limited to tea/coffee and not more than two pieces of biscuits.
- ii) Expenditure on account of hospitality and refreshments by the Ministers shall be limited to ₹1,000/- per month only except on special occasions for the interest of the State with prior permission of the Govt. in Finance Department.
- iii) Government sponsored and hosted tea parties and luncheon/dinner party shall be discontinued. The entertainment of guests from outside the state and outside the country can be adhered to only for the interest as per the previous scale and circular in this regard.
- iv) State Guest facilities will be restricted to those whose visits benefit the State Dignitaries visiting the State on leave or in their personal capacities will not be treated as State Guests.

11. **Restriction on Other Contingencies**

Except with prior approval of Finance Department there shall be a ban on purchase of photo copier, A.C. Machine and Fax Machine in the current year as well as the next year. The Administrative Department and their Subordinate Offices should cut down expenditure by 20% of the budget provision under O.C. in Plan and Non-Plan sector for the current and the next financial year taken together.

12. **Restriction on Transfer**

There shall be no mass transfer of Govt. servants except on their stay for more than three years in a station and beyond six years in one district. Transfer of Government Servants shall be kept to the minimum and may be made as far as possible in the event of promotion, suspension and retirement. Any transfer beyond the transfer season, when a ban operates, has to be made only with the approval of the Govt. in the respective Departments or on administrative grounds to be recorded in writing. If a transfer is made on the representation of a Govt. servant, no transfer TA would be admissible.

13. **Ban on withdrawal from Civil Deposit**

There is heavy accumulation in the Civil deposits from year to year. Withdrawal from Civil Deposit leads to depletion of fund of the current year as a result of which implementation of essential programmes is severely affected. However, in those cases where withdrawal from Civil Deposits would ensure further release of Central Assistance or Additional Central Assistance under Externally Aided Projects etc., withdrawal can be made with prior concurrence of the Finance Department. No new Civil Deposits would be entertained without the Prior Permission of the Finance Deptt.

14. **Purchase of new machineries and Equipments in Engineering Organisation**

- i) The Engineering Organisations under the Works, Water Resources, Energy, Rural Development, Housing and Urban Development Departments may not go for purchase of new machineries and equipment even where such budget provision has been made in the Plan except with prior concurrence of FD and P&C Department. Where replacement in the Non-Plan Sector is necessary prior concurrence of the Finance Department may be obtained. The proposal shall contain details indicating the existing position of plant and machineries both in Non-Plan and Plan Sector and justification for the acquisition of Plant and Machineries. The Administrative Departments and Heads of Departments may review the provision made in the budget in this regard with a view to identifying savings. A certificate to the effect that all machineries and equipment purchased earlier are in actual use would have to be given along with proposal for new equipment.
- ii) Strict control may be exercised in acquisition of machineries and equipment keeping in view optimum utilisation of existing machineries and equipment. All condemned light and heavy vehicles, trucks, machineries and equipment may be disposed of within Six months. The vehicles and machineries etc. which are likely to be unserviceable due to expiry of the prescribed life period or/and Kilometer coverage may be arranged to be condemned and disposed of in a phased manner by 31.3.2002. The District/Division level officers and all other officers above them so connected will be competent to take decisions. The Concerned officers of the MV Deptt. Should expedite disposal on pains of proceedings.
- iii) All staff belonging to Govt. or PSUs dumped at project sites or elsewhere in Water Resources/Works/RD/H&UD Department should be disposed of following the

prescribed procedure positively during the first six months of the financial year 2001-02.

15. **Austerity measures in other areas**

- i) No new furniture, fixtures and fittings shall be acquired for the existing offices. Expenditures on renovation, re-modelling, acquisition of furniture, fixtures, furnishing of Govt. offices during the year 2001-02 will be completely avoided. The existing delegation of financial powers regarding purchase of furniture, fixture and fittings shall not be exercised except in case of a new office in which case ordinarily Steel furniture could be acquired from the EPM rate contract parties or Exclusive List Parties as the case may be.
- ii) Strict economy should be observed in use of paper and other Stationary articles. Prices have gone up and paper continues to be in short supply. The instructions for typing and cyclostyling in single space and photo copying of both sides of papers should strictly be enforced. Writing of long repetitive notes should be avoided in govt. files.
- iii) A review needs to be made immediately for drastic reduction in different items of non-essential Non-Plan expenditure so that 10% reduction in non-salary components of Non-Plan expenditure can be effected in every Department. However, budgetary provision for policing, fire services, health services, educational institutions and Revenue earning Institutions may be protected from the expenditure compression measures as far as practicable keeping in view the need for overall reduction in revenue expenditure.

16. **Regular review of receipt and recoveries**

- i) The Administrative Department shall make every effort to achieve fully the levels of receipts and recoveries as per targets fixed in the budget. Monthly review meeting should be taken by Secretaries of Administrative Departments and results of review be communicated to Finance Department from time to time by the 20th of the following month.
- ii) While releasing provisions of share capital, grants, subsidy and assignments either under Plan and Non-Plan, the arrear outstanding loan, advances, interests and guarantee commission etc. recoverable from the undertakings concerned may be correctly assessed and adjusted against any fresh release. Without adjustment of outstanding govt. dues fresh release shall not be made, except with the clearance of the Finance Department.

17. **Reimbursement of Expenditure & furnishing of Utilisation Certificates**

- i) The expenditure on Central Plan Schemes, Centrally Sponsored Plan Schemes and Schemes framed by Govt. of India and other financing agencies may be strictly limited to the allocations and releases received from Govt. of India/such agencies during 2000-01. Where such expenditure is reimbursed by the Central Govt. after the same is incurred by State Government, efforts may be made by the Administrative Department to ensure that the reimbursement is received within one month. The Administrative Department may review such schemes from time to time and take appropriate steps about such reimbursements and in case of delay beyond a period of two months, no further expenditure may be incurred on the Central or Centrally Sponsored Plan Schemes, without the concurrence of the Finance Department. A report on this may be furnished to the Finance Department under the signature of the

Secretary of the Administrative Department bi-monthly (June, August, October, December, February). Schemes which are cleared by Central Ministries towards the month of February and March may be implemented only with the specific sanction of Finance Department.

- ii) It is very often seen that the various Administrative Department are not furnishing the Utilisation Certificate and Audit Certificate in respect of assistance received from Central Government under Central Plan and Centrally Sponsored Plan Schemes. This has resulted in inordinate delay in releasing the subsequent Central Assistance. Henceforward, the Administrative Departments should ensure that utilisation certificates in respect of Central Assistance received in a financial year are submitted to the concerned Ministries of Government of India by the 30th June of the subsequent financial year at the latest. The Audit Certificate in respect of the grants received from Government of India or other agencies, where-ever necessary, should be furnished by 30th September of next financial year. This has to be meticulously followed by the concerned Administrative Departments, the default thereof being enjoined with responsibility.

18. Restrictions and stipulations outlined in the preceding paragraphs are applicable mutatis mutandis to all Public Sector Undertakings, Cooperatives, Autonomous Bodies, Aided Institutions, Universities, Urban Local Bodies, Development Authorities and all institutions who receive grants, State Govt. guarantees, loan etc.

19. The provisions of this office memorandum will come into force w.e.f. the date of issue and will remain in force until further orders in this regard. All other restrictions issued in earlier Economic circulars, Notifications or Orders on the above subjects would remain in force if it does not contravene any of the provision of this circular and those which are contrary to the contents of this circular shall be deemed to have been annulled by the present circular.

Sd/-

PRINCIPAL SECRETARY TO GOVERNMENT

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

* * *

No.FIN-COD-Motor Vehicle -0007-2012-34085/F., Bhubaneswar, dated 29.9.12

OFFICE MEMORANDUM

Sub: Hiring of Private vehicles for official use by the offices under the State Government.

The State Government has been encouraging hiring of private vehicles for official use by different offices with a view to achieving economy as well as efficiency in the administrative expenditure. Accordingly, whenever new offices are set up the Administrative Department concerned are being advised hiring of private vehicles instead of purchasing of new vehicles. Similarly, the Administrative Department are being advised to substitute hired private vehicles as and when existing old vehicles are condemned and/or when the regular drivers working in the offices concerned retired on superannuation. As a matter of policy, in future only select categories of functionaries – such as Principal Secretaries/Secretaries, Heads of Department, District Magistrate, Superintendent of Police and Judicial Officers would be provided with Government vehicle. Other offices would be authorised to hired private vehicles for performing official business and for undertaking official tours.

2. In this context it has been brought to our notice that difficulties are being faced by different offices in the matter of hiring of private vehicles since a standard procedure for this purpose has not been prescribed. Consequently, a large number of references are being received on the issue relating to monitoring ceiling of monthly hiring charges as well as types of the vehicles permitted to be taken on hire. After detailed examination of these aspects it has now been decided in consultation with the Transport Department that the following norms should be followed by different Government offices, for hiring of private vehicles for their official use.

Sl. No.	Category of offices	Type of vehicles permissible to be hired	Minimum Average Mileage	Maximum Hired charges per month(*)
1	Blocks/Tahasils and other field offices	Non-AC Marshal/ Mohindra Max/Bolero/ Tata Sumo	12 Kmpl.	₹16,000/-
2	District Range Level Offices	Non-AC Indica, Ambassador	14 Kmpl.	₹13,000/-
3	Heads of Department/ Secretariat (Pool Vehicles)	Non-AC Indica, Ambassador	14 Kmpl.	₹13,000/-
4	Heads of Deptt./ Secretaries and other equivalent officers (For their own use)	Indigo/Maruti Dezire	14 Kmpl.	₹15,000/-

(*)Service Tax would be reimbursed separately over and above hire charges

3. District and range level offices as well as Heads of Departments, who are required to perform extensive field tours on a regular basis, will have the option of hiring of the types of vehicles specified at Sl. No.1 of the preceding table with the corresponding terms and conditions.
4. POL as per mileage covered will be supplied separately by the officer concerned subject to the limit as prescribed by the Finance Department in this regard. No other charges be payable by the Government offices for hiring of private vehicles. Salary of the driver, repair and maintenance charges and other operative cost including taxes (except service tax on hire charges) would be borne by the service provider.
5. Government offices would be required to invite competitive bids from the service providers for hiring of vehicles. A Standard Bidding Document (SBD) has been prepared for this purpose and attached to this circular (Annexure – I, II and III) in order to facilitate the process. This Standard Bidding Document has been designed to maximise mileage per litre for POL and to minimise monthly hire charges.
6. Concurrence of the Finance Department is necessary for hiring private vehicles. In case private vehicles are required to be substituted in place of existing Government vehicles which is due for condemnation, necessary concurrence for this purpose may be sought only after completing the process of condemnation and auction of the old vehicles and after depositing sale proceeds of the auctioned vehicle. Hiring of vehicle for new offices should also require prior concurrence of the Finance Department.

These instructions will be effective from the date of issue of the Office Memorandum.

Sd/-
Principal Secretary to Government

Standard Bidding Document**Government of Odisha****_____ Department/Heads of Department/Office****Quotation/Tender Call Notice**

Sealed quotation/tenders are invited from interested reputed Travel Agencies /Tour Operators or private individuals for providing _____ no. of Non-AC/AC Diesel Driven Vehicles having sitting capacity not more than ten including driver, which shall conform to the terms and conditions (Annexure-II) for official use in _____ Department/Office on monthly rent basis.

- 1) The vehicle must be in Road Worthy condition, shall not be more than three years old from the date of initial registration and must have valid Registration Certificate, Insurance Certificate, Fitness Certificate, valid Contract Carriage Permit, proof of up to date tax payment etc. which are mandatory for plying of vehicle.
- 2) The driver of the vehicle must have a valid Driving License for driving light transport passenger vehicle and should be sufficiently experienced in driving transport passenger vehicle.
- 3) The Driver should be well behaved, gentle and obedient in nature.
- 4) A sum of ₹5,000/- shall be deposited by the intending bidder in shape of Account Payee Bank Draft drawn in favour of the _____ and submitted along with the tender as a security deposit. After completion of tender process, the amount will be refunded to unsuccessful bidder.
- 5) The monthly rate of hire charge be quoted separately in the general bid information (excluding fuel and lubricants).
- 6) The vehicle must achieve a fuel efficiency of _____ Kms. Per litre.
- 7) The details of the make and year of manufacture of the vehicle, registration No., mileage (Kms. covered per litre) and name of the Driver with Driving License No. and period of validity should be specifically provided in the general bid information to be furnished with the quotation/tender (Annexure-III).
- 8) The quotation completed in all respect should reach the undersigned on or before _____ by _____ PM and shall be opened on the same day at _____ PM in presence of the bidder or their authorised representative.
- 9) The application form of quotation/tender containing General Bid Information & Terms and conditions for Hiring of Vehicles etc. will be available with _____ of the Deptt./Heads of Department/Office on payment of ₹100/- from _____ to _____ or can be down loaded from Odisha Govt. Website www.odisha.gov.in from Dt. _____ to Dt. _____. In case the application form is down loaded from Government Website, the applicant shall furnish a Demand Draft for an amount ₹100/- (Rupees One hundred) only towards the cost of application along with the application.

**Seal & Signature of
Quotation/Tender Calling Authority
Designation**

TERMS & CONDITIONS FOR HIRING OF VEHICLES

The following terms and conditions must be fulfilled by the successful bidder for providing a vehicle on hire on monthly basis.

1. The hired vehicles, during period of contract, shall have all necessary valid MV documents such as-valid Registration Certificates, Insurance Certificate, Fitness Certificate, valid Contract Carriage Permit, proof of up-to-date tax payment etc./ and D.L. of the driver available all the times. The Department/Office hiring the vehicle shall not be responsible for any damage/loss caused to hired vehicle or loss of life/injury made to any person or damaged to any property on account of use of hired vehicle any manner whatsoever. The hirer shall be responsible for all such litigations.
2. The hire charges to be paid for monthly basis is final but does not include cost of diesel, which is to be paid separately basing on actual consumption and lubricants as per existing Government norms. All the expenditure of the vehicle towards repair, replacement of spare parts, Lubricating oil of Engine, Gear Box & differential Coolant, Tyres & Tubes, Battery etc. will be borne by the bidder.
3. It shall be the responsibility of the bidder to provide a good driver and the salary of the driver shall be borne by the owner.
4. In case of break down for reasons whatsoever the replacement of the vehicle of the same or better model shall be provided by the owner of the vehicle/bidder.
5. In case of vehicle do not report regularly, the authority will be at liberty to reject the agreement and may engage vehicle from other source.
6. The vehicle shall report for duty for minimum of 25 days in a month.
7. In case of emergency the driver will have to report for duty as per the requirement of the hirer. No extra payment shall be demanded.
8. Monthly hire charges and reimbursement towards cost of diesel (as per actual) and lubricants (as per Govt. norms) of selected bidder will be paid in every succeeding month, as per as possible within fifteen days of the submission of bills by the service provider and no advance payment will be made.
9. The vehicle shall not be more than 3 years old from the initial registration and also in good running condition during the period of contract.
10. If the services are found to be unsatisfactory, the client shall give one month notice and terminate the agreement.
11. In case service provider intends to withdraw the services of his vehicle and terminate the agreement, it shall be mandatory upon him to grant one month notice before such withdrawal of service and termination of agreement.
12. If the bidder violates any of the terms of contract, Government shall forfeit the entire amount of security deposit.

**Signature of
Quotation/Tender Calling Authority**

GENERAL INFORMATION FOR HIRING VEHICLES

- i. Registration No. of the Vehicle :-
- ii. Type of Vehicle (AC/Non AC) :-
- iii. Year of Manufacture :-
- iv. Model :-
- v. Date of registration :-
- vi. Name & complete address of the owner of vehicle :-
- vii. Fitness Certificate validity :-
- viii. Permit validity :-
- ix. Insurance validity :-
- x. Name/Address of the Driver :-
- xi. D.L. No. & validity of D.L. of the Driver :-
- xii. Proposed hire charge of the vehicle per month excluding fuel cost :-
- xiii. Rate of fuel consumption/Mileage per litre :-
- xiv. Contact Number of the Service provider (Tenderer/Quotationer)
Mobile _____ Telephone _____

“Certified that the information submitted above is true to the best of my knowledge and belief.”

**Seal & Signature of the
Quotationer/Tenderer**

(See Rule – 10 read with Sl. No. 20 of Annexure-C)

**GOVERNMENT OF ORISSA
COMMERCE & TRANSPORT (COMMERCE) DEPARTMENT**

. . .

No.Gen-II-Tel-21/2010.1177/Com, Bhubaneswar, dated the 18.2.2010

To

All Departments of Government
Heads of Departments
Revenue Divisional Commissioners
Collectors / S.Ps / CDMOs

Sub: *Use of mobile Telephones provision of Broad Band internet connection facility to the Telephones used by Hon'ble Ministers and Officers of the State Government.*

Ref: **C&T. (Commerce) Department circular No.3377/Com. dt. 05.05.2003.**

The undersigned is directed to invite reference to this Department Circular cited above and to say that financial limit has been fixed by Government in the above circular with regard to use of Telephones by all Hon'ble Ministers/Minister of State/Government Chief Whip/Government Deputy Chief Whip/Leader of Opposition/Senior Officers, namely, Secretaries/RDCs/Special Secretaries/Additional Secretaries/Directors/Addl. Directors and HoDs/Collectors/D.Gs/I.Gs/DIGs./S.Ps/CDMOs/Chief Engineers.

In the meantime, requests are being received from different Departments for providing Broad Band Internet facility to the Telephones of the above officials.

Government after careful consideration have been pleased to decide that the Broad Band Internet connection facility may be provided to the Telephones (Official/Residential/Mobile) of Hon'ble Ministers/Minister of State/Government Chief Whip/Government Deputy Chief Whip/Leader of Opposition/Senior Officers, namely, Secretaries/RDCs/Special Secretaries/Additional Secretaries/Directors/Addl. Directors and HoDs/Collectors/D.Gs/I.Gs/DIGs./S.Ps/CDMOs/Chief Engineers with stipulation that the total expenditure towards Telephone including Broad Band charges shall not exceed the financial limit fixed by the Government in the above circular No.3377/Com. dt.05.05.2003 (copy enclosed) and the Administrative Department shall take prior permission of I.T. Department with regard to avail Broad Band Internet Connection facility.

Sd/-

**Commissioner-cum-Secretary to
Government**

**GOVERNMENT OF ORISSA
COMMERCE AND TRANSPORT DEPARTMENT**

No.Tel.17/03-3377/Com.

Dated 5/5/2003

To

All Departments of Government
Heads of Department
Revenue Divisional Commission
Collectors/S.Ps/C.D.M.Os

Sub: ***Use of Mobile Telephone by the Ministers and Officers of the State Government.***

The undersigned is directed to say that the issue of use of Mobile telephone by the Ministers/Senior Officers of the State Government was under active consideration of Govt. for some time past.

After careful consideration the Government have been pleased to decide as follows :

1. Facility of Mobile phone will be extended to all the Hon'ble Ministers and Senior Officers namely Secretaries/R.D.Cs/Addl. Secretaries/ Directors/Addl. Directors/ Collectors/ I.Gs/D.I.Gs/S.Ps/C.D.M.Os/Chief Engineers in addition to residential and Office telephone as outlined in F.D. Circular No.10954/F., dt.14.3.2001.
2. The Mobile Phone instrument would be purchased by the concerned Hon'ble Minister/Officer personally at their own cost keeping in view the financial stringency.
3. The financial limit imposed in F.D.O.M. No.10954/F., dt.14.3.2001 as austerity measures should also include the bills of the mobile telephone i.e. the limit of monthly telephone bills of the Minister(s) is ₹15,000/- per month (both Office & residence combined) and in respect of Officer(s) entitled for S.T.D. facility has been restricted to ₹5000/- per month (either for office or for residence or both combined). Any extra expenditure beyond the said monetary limit will be borne by the concerned Hon'ble Minister/Officer.
4. Only the call Bills on mobile limiting to the financial limit as mentioned in the aforesaid F.D.O.M. No.10954/F., dt.14.3.2001 would be reimbursed by the State Government.
5. The use of mobile telephone for Hon'ble Minister(s)/Officer(s) is purely optional. If a Minister/Officer wants to avail the facility of the use of mobile telephone and to reimburse the bill, He/She shall intimate the number of the mobile phone to the concerned Deptt./Estt. Reimbursement shall be on production of a hard copy of the bill for regular subscriber or on cash cards.

This order shall take effect from the date of issue.

Sd/-

Commissioner-cum-Secretary to Government

No.3345-IT-VI-11/2009-IT

GOVERNMENT OF ODISHA
DEPARTMENT OF INFORMATION TECHNOLOGY**RESOLUTION**The 30th December, 2009.

In partial modification to the Government Resolution No.2185-IT, dated the 3rd June 2008 issued by the Department of Information Technology, Government have been pleased decide the following in respect of procurement of Computer Hardware, Software and Peripherals by the Government Departments, Heads of Departments, other Government Subordinate Offices and Public Sector Undertakings.

In view of the implementation of National e-Governance Plan, each and every Department of Government will implement e-Governance. Hence, any Computer system that has to be procured and installed in any Department has to be as per NeGP standards for ensuring inter-operability. Since, OCAC is the Nodal Agency for NeGP in Odisha and also the Nodal Agency for IT, its expertise should be utilised for finalisation of specifications for purchase of Computers in all Departments of Government.

(1) For purchase of any Computer Hardware by any Department, the following procedures to be followed. OCAC should do the following :-

- System Requirement Study (SRS)
- Finalisation of specification and configuration
- Verification of hardware before installation
- Finalising maintenance agreement between the supplier and the client
- Exploring buy back options, if any, offered by the vendors
5% of total Project Cost to be paid to OCAC towards the above work.

(2) Purchase of Computer has to be done by the Department concerned as per the specifications finalised by OCAC directly under DGS & Department Contract. If the specifications are not available under DGS & Department, then the concerned Department may either source it through OCAC or procure it at their level following open competitive procedure prescribed by Orissa General Financial Rules. In this case one expert from OCAC may be associated in the Departmental Purchase Committee for facilitation and for providing requisite technical support.

(3) The following guidelines for acquisition of IT resources by OCAC is to be followed.

(A) Hardware :

- (i) On receipt of the request from the user department for procurement, the technical team from OCAC would study the proposed usages in consultation with user department and finalise the specification and number of items to be purchased. Unless specifically required by the user department or user agency, priority will be given to the specification of hardware and peripherals whose specifications are

given in the DGS & Department rate contract. In exceptional cases, when the user department / agency require any application specific hardware, the specification will be defined by the technical team of OCAC accordingly and in this case the technical team will include one Domain Expert from the user department/agency.

- (ii) All the Computer hardware and peripherals like PCs, Servers, Laptops, UPS, Printers etc. will be purchased from the Original Equipment Manufacturers (OEMs) included in the DGS & Department rate contract as per the rates prescribed by DGS & Department directly through DGS & Department, New Delhi, if the technical specifications of the indented item confirms to the specification prescribed by DGS & Department contract. A joint team comprising technical officers of OCAC and the user Department under the Chairmanship of senior officer of the user department would decide the brand of the hardware. In case of purchase of hardware in huge quantity OCAC may co-opt. member/members from NIC/STPI/IIIT-Bhubaneswar to the technical team for taking appropriate decision. On the basis of the recommendation of the technical team the purchase committee of OCAC and representatives of user department would finally recommend for the procurement.
- (iii) In case of hardware items not included in the DGS & Department contract or hardware whose technical specification do not confirm to DGS & Department contract items and during period when DGS & Department contract is not in force and there is an urgent necessity of purchase of hardware items, procurement will be made through an open competitive bidding procedure as prescribed by the Orissa General Financial Rules. Efforts shall be made to adopt the e-Procurement procedure. For important projects the bid process shall be bifurcated into two parts, General and Technical & Financial. A committee of OCAC and the user department would recommend for purchase of hardware and peripherals.

(B) Software :

(i) Systems Software :

For procurement of Systems Software like Operating System, when it is not a part of the hardware price of the DGS & Department rate contract, open competitive bidding procedure will be adopted from among OEMs certified agencies/firms/channel partners after clearly deciding parameters such as No. of users, type of processors, license agreement, warranty support etc.

(ii) Application Software :

In case of procurement of application software, a preliminary system study will be conducted by the technical team from OCAC. In such cases the cost estimate of software would be decided by the technical committee of OCAC considering the effort estimation in man month. The main month rate would be decided by the committee taking into consideration the complexity of the development work. For price below ₹20.00 lakh technical committee of OCAC shall finalise the cost estimate. For the software above ₹20.00 lakh a committee comprising technical experts of OCAC with external experts from NIC/STPI/IIIT-Bhubaneswar would finalise the cost of the software. In such cases, vendors will be selected through an open & transparent bidding process as per Orissa General Financial Rules by inviting

Expression Of Interest (EOI) or Request For Proposal (RFP) or tender as per the requirement. Besides in some cases where application software developed by OCAC through some agency/partner has been acclaimed nationally, the same may be rolled out / replicated with the existing technical partner or agency in such cases the cost estimate will be finalised by technical/purchase committee of OCAC associating technical experts from NIC/STPI/IIIT-Bhubaneswar.

(iii) Proprietary Software :

When software to be procured is of proprietary nature like products of ORACLE, Microsoft, IBM etc., the procurement will be made directly through OEMs as per their corporate practice. "The technical and purchase committee of OCAC associating special invitees from the user Department, NIC/STPI/IIIT-Bhubaneswar shall negotiate with the original manufacturer/service provider or their authorised partner to finalise the price of such proprietary software when the cost exceeds ₹20.00 lakh. For price below this amount, the technical team/purchase committee of OCAC will negotiate and finalise the price.

(C) Turn Key Projects :

In case of turn key projects implemented by OCAC, the established procedure of OCAC along with the above procedure will be followed for procurement of any or all components.

(4) OCAC will issue guidelines from time to time preferably in every six months in the official website of OCAC prescribing the specification/configuration of various hardware like Desktop/Laptop/Peripherals of different brands/models which can serve the official works of different Departments and field level offices as well as for the software packages of different brands for better performance along with the addresses/phone numbers of genuine dealers along with approximate cost of different products available in Orissa for reference by different Departments.

(5) The standard format developed by OCAC for AMC of hardware and peripherals with the list of empanelled agency, schedule of AMC charges and terms and conditions of AMC shall be circulated by OCAC to different Departments through official website of OCAC from time to time for reference by Government Department and agencies.

ORDER – Ordered that this Resolution will be published in the next issue of the Extra Ordinary Orissa Gazette.

By order of the Governor

P.K.MOHAPATRA
Commissioner-cum-Secretary to Government

**GOVERNMENT OF ORISSA
DEPARTMENT OF INFORMATION TECHNOLOGY**

* * *

No.IT-IV-37/2008-2185/IT

Bhubaneswar, Dated 03.06.08

RESOLUTION

Sub: *Procurement Procedure of Computer Systems (Hardware, Software & Peripherals) by State Government Departments, Heads of the Departments & PSUs.*

In partial modification to the Office Memorandum No.16335/I dated 07.09.2000 issued by the Industries Department, Government have been pleased to decide the following in respect of procurement of computer hardware, software and peripherals by the Government Departments, Heads of Departments, other Government Sub-ordinate Offices and Public Sector Undertakings.

In view of the implementation of National e-Governance Plan, each and every Department of Government will implement e-Governance programme. Hence, any Computer system that has to be procured and installed in any department has to be as per NeGP standards for ensuring inter-operability. Since, OCAC is the Nodal Agency for NeGP in Orissa and also the nodal agency for IT, its expertise should be utilized for finalization of specifications for purchase of computers in all departments of Government.

So, for purchase of any Computer Hardware by any department, the following procedures to be followed. OCAC should do the following :-

- | | | |
|--|---|---|
| <ul style="list-style-type: none"> • Systems Requirement Study (SRS) • Finalization of specification and configuration • Verification of hardware before installation • Finalizing maintenance agreement between the supplier and the client | } | <p><i>5% of Total
Project cost to
be paid to
OCAC towards
these works.</i></p> |
|--|---|---|

Purchase of Computer has to be done by the department concerned as per the specifications finalized by OCAC directly under DGS&D Contract. If the specifications are not available under DGS&D, then the concerned department may source it through NICS I with the following conditions.

- NICS I should supply hardware only through local vendors located in Orissa for better maintenance and up-keep of computers.
- NICS I has to enter with Annual Maintenance Contract with the Department as per the agreement prepared by OCAC.

However, projects implemented by OCAC on turn key basis for various departments and agencies shall be implemented as per its established procedure.

By order of Governor,

Sd/-

Commissioner-cum-Secretary to Government.

Extract of Subsidiary Rule 156 of Odisha Treasury Code, Vol. I

156.(1) Except as otherwise provided in any other rule, when the whole or a part of the amount of a bill is required to be remitted by the Treasury Officer to a person or persons by postal money-order, he shall, if the bill, which should be accompanied by properly prepared money-order form or forms, as the case may be, vide Subsidiary Rule 98 (xi) is in order, pass it for the net the commission due thereon, credit the deduction by the commission due thereon, credit the deductions by transfer to the post office and send the money-order form or forms to the post office with a certificate separately appended to the effect that the amount of the money order with the commission due, which must be specified in the certificate, has been credited to the post office by book transfer. The words “adjusted by book transfer”, shall invariably be retained in red ink across the money-order form. The Treasury Officer shall also see that the purpose of the money-order is stated in the acknowledgement portion of the money-order form as required by clause (xi) of Subsidiary Rule 98.

(Notification No.20123-Tr.-B.-40/62-F., dated the 8th May, 1962)

(2) On obtaining the money-order receipt, the Treasury Officer shall check it with the amount deducted from the bill.

(Notification No.42021-Tr.-A-85/69-F., dated the 5th December, 1969)

Extracts of Rules of O.G.F.R on Hire of office accommodation**(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.

(See Rule – 10 read with Sl. No.32(a) of Annexure-C)

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No.FIN-OE-2-Estt.-0128/2012-19893/F, Dated 17.5.12

RESOLUTION

Sub: *Enhancement of ex-gratia to the next of the eligible kin of the deceased Defence and Para-Military personnel for payment out of Defence and Para-Military Personnel Relief Fund, Odisha.*

The State Government have established the “Defence and Paramilitary personnel Relief Fund, Odisha” for providing financial support to the next of kin of the Defence Personnel and Paramilitary Forces of our State who make the supreme sacrifice for the country during war and counter insurgency operations.

2. At present scenario, the next of kin of the deceased Defence & Para-Military personnel are eligible for ex-gratia grant of ₹2,00,000/- along with monthly pension of ₹2,000/- out of Defence and Para-Military Personnel Relief Fund, Odisha in accordance with the provision of F.D. Resolutions No.47241-F dated the 24th November 2000, No.44261-F dated the 8th October 2004 and No.29449-F dated the 1st July 2010 and No.53525-F dated the 27th December 2010.

3. The next of kin of the deceased martyrs/pensioners have been ventilating their grievance at different levels for enhancement of the amount of ex-gratia in order to meet the unusual hardship arising out of the rise in prices at the present times.

4. After careful consideration, Government have been pleased to enhance the amount of ex-gratia grant from ₹2,00,000/- to ₹5,00,000/- (Rupees five lakh) only for payment to the next of kin of the deceased Defence & Para-Military personnel out of the Defence & Paramilitary personnel Relief Fund, Odisha in the following :

- | | | |
|--|---|--|
| a) Battle Casualty Married and Parents alive | : | ₹3.00 lakh to widow and ₹2.00 lakh |
| b) Battle Casualty Married and parents deceased | : | ₹5.00 lakh to widow. |
| c) Battle Casualty Un-married and Parents alive | : | ₹5.00 lakh to parents and |
| d) Battle casualty Un-married and Parents deceased | : | ₹5.00 lakh to the nominated next of kins. It should be shared equally by brothers and sisters in case either a brother or a sister is next of kin. |

5. All other terms and conditions as applicable for payment of ex-gratia as well as monthly pension in the aforementioned Resolutions shall also be applicable for this purpose. Cases already sanctioned shall not be reopened/reconsidered.

6. This shall come into force with effect from 1st June, 2012.

ORDER: Ordered that this Resolution be published in an extra ordinary issue of Odisha Gazette and copies forwarded to all Departments of Government (A&E), Odisha, DAG, Odisha, Puri.

By order of the Governor
(J.K.Mohapatra)
Principal Secretary to Government.

(See Rule – 10 read with Sl. No.32(a) of Annexure-C)

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

* * *

No.OE-II-(F)-47/2010-53525/F., Dt.27.12.2010

RESOLUTION

Sub: ***Enhancement of monthly pension for the next eligible kin of Defence and Para-Military Personnel for payment out of Defence and Para-Military Personnel Relief Fund, Orissa.***

State Government have been sanctioning pension as a mark of national gratitude to the next of eligible kin (NOK) of the deceased Defence Personnel and Para-Military Personnel of Orissa who made their supreme sacrifice at the rate not exceeding ₹1275/- per month out of Defence and Para-Military Personnel Relief Fund, Orissa in accordance with the provisions of F.D. Resolution No.47241/F., dt.24.11.2000, No.44261/F., dt.8.10.2004 and No.29449/F., dt.1.7.2010.

2. The next of kin of the deceased martyrs/pensioners have been ventilating their grievance in different forums for enhancement of the amount of pension fixed by Government during the year 2000 in order to meet the unusual hardship arising out of the rise in prices.

3. After careful consideration, Government have been pleased to enhance the amount of consolidated pension from ₹1275/- per month to ₹2000/- (Rupees Two thousand) only per month for payment to the next of kin of the Defence and Para-Military Personnel who made their supreme sacrifice for the country during war or Counter insurgency operations out of the Defence and Para-Military Personnel Relief Fund, Orissa.

4. All other terms and conditions as laid down in F.D. Resolution No.47241/F., dt.24.11.2000, No.44261/F., dt.8.10.2004 and No.29449/F., dt.1.7.2010 stand unaltered. Cases already sanctioned and released shall not be re-opened/reconsidered.

5. This shall come into force with effect from the 1st January, 2011.

ORDER - Ordered that this Resolution be published in an extra-ordinary issue of Orissa Gazette and copy forwarded to all Departments of Government, Accountant General (A&E), Orissa, Deputy Accountant General, Orissa, Puri.

By order of the Governor,

(J.K.Mohapatra)

PRINCIPAL SECRETARY TO GOVERNMENT

No. OE-II-(F)-22/2010-29449-F.

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

RESOLUTION

The 1st July 2010

Sub - *Enhancement of the payment of ex gratia and grant of monthly pension to the next of the eligible kin of the Paramilitary Forces from the Defence and Paramilitary Personnel Relief Fund, Orissa.*

The State Government have established the "Defence and Paramilitary Personnel Relief Fund, Odisha" for providing financial support to the next of kin of the Defence Personnel and Paramilitary Forces of our State who make the supreme sacrifice for the country during war or counter insurgency operations.

2. At present while the next of kin of the Paramilitary Forces are entitled to an ex gratia grant of ₹1,00,000, the next of kin of Defence Personnel are eligible for ex gratia grant of ₹2,00,000 along with monthly pension of ₹1,275/- per month.

3. In order to maintain uniformity, Government, after careful consideration, have been pleased to enhance ex gratia to the next of kin of the Paramilitary Forces to ₹2,00,000. They will also be entitled to payment of pension for an amount of ₹1,275 P.M. out of Defence and Paramilitary Personnel Relief Fund, Orissa. All other terms and conditions as applicable for payment of the monthly pension to the next of the kin of the Defence Personnel will also be applicable for the next of the min of the deceased Paramilitary Personnel as laid down in Finance Department Resolution No.47241-F., dated the 24th November 2000 and No. 44261-F., dated the 8th October 2004. Cases already sanctioned and released, shall not be re-opened/reconsidered.

4. This shall come into force with effect from the 1st June 2010.

ORDER—Ordered that this Resolution be published in an extraordinary issue of *Orissa Gazette* and copies forwarded to all Departments of Government, A.G. (A&E), Orissa, D.A.G. Orissa Puri.

By order of the Governor

J.K.MOHAPATRA
Principal Secretary to Government

(See Rule – 10 read with Sl. No.32(a) of Annexure-C)

No.OE-II-Misc.16/04-44261/F

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

RESOLUTION

Bhubaneswar, the 8th October, 2004.

Sub: Grant of pension to the next of kin of Defence Personnel of Orissa.

State Government had decided to grant Pension as a mark of national gratitude to the next of eligible kin (NOK) of the deceased personnel of Orissa at the rate not exceeding ₹1275/- P.M. in Finance Department Resolution No.47241/F., dt.24.11.2000.

In para 6 of the aforementioned Resolution it was stipulated that for payment of Pension to the NOK of deceased Defence Personnel, an amount of ₹1.53 lakhs shall be kept as fixed deposit against each martyr's family in the name of Secretary to Government, Finance Department. The monthly interest accrued on the said fixed deposit shall be transferred to the Bank Account of the beneficiary for payment of Pension.

Owing to reduction in the interest rate the fixed deposit of ₹1.53 lakhs is yielding less amount of interest than ₹1275/- P.M. causing undue hardship to the NOK Pensioners and as such the Pensioners have been ventilating their grievances for payment of ₹1275/- P.M. and to enhance the limit of fixed deposit to such an extent to enable them to draw such Pension.

Government after careful consideration of their grievances have decided as follows:

1. The amount of Pension shall be ₹1275/- P.M. and no temporary increase or any other allowance be levied on the above Pension.
2. For payment of such Pension, an amount of fixed deposit required to generate and interest of ₹1275/- P.M. shall be kept as fixed deposit against each martyr's family instead of ₹1.53 lakhs in the name of Secretary, Finance Department.

The Resolution No.47271/F., dt.24.11.2000 is modified to the above extent.

ORDER – The Resolution be published in an extra-ordinary Orissa Gazette.

By order of the Governor,

U.Sarat Chandran,
PRINCIPAL SECRETARY TO GOVERNMENT

No.OE-II-Misc-28/2000 – 47241/F

GOVERNMENT OF ORISSA**FINANCE DEPARTMENT**

* * *

DEFENCE PERSONNEL RELIEF FUND, ORISSA**RESOLUTION**Sub: **Grant of Pension to the next of kin of Defence Personnel of Orissa.**

Bhubaneswar, the 24/11/2000

In the recent past Government of Orissa have established and operated "Defence Personnel relief Fund, Odisha" for giving financial assistance of ₹2.00 Lakhs to the next of kin of martyres of this state who made their supreme sacrifice for the country in the action of war and counter-insurgency operation in accordance with provisions of Finance Department Resolution No.29048/F., Dated 29.6.1999.

It is now decided by the State Government to grant pension as a mark of national gratitude to the next of the eligible kin of the deceased defence personnel of this state in the following manner.

1. The pension shall be granted to the NOK of the martyres by the Finance Department on the recommendation of Home Department in Part-II of form-I (Copy enclosed).
2. The amount of consolidated pension shall in no case exceed ₹1275/- per month. This amount is net and no Temporary Increase or any other allowances be levied on the above pension.
3. The Month in this provision is British Calender Month.
4. The pension is payable monthly after the 1st day of the following month.
5. The pension shall be paid from the following the date of death of the defence personnel.
6. For payment of pension, an amount of ₹1.53 lakhs shall be kept as fixed deposit against each martyres family. The above fixed deposit account shall be operated in the name of Secy., Finance Department. The beneficiary shall have no right on the fixed deposit amount and is only entitled on the interest on fixed deposit only. The monthly interest accrued on the said fixed deposit shall be transferred to the Bank Account of the beneficiary on the 1st day of every month. The fixed deposit shall be opened in the Bank where the beneficiary desires to get his/her monthly pension.
7. After expiry of the period for payment of pension as per provisions of Para-8 of this Resolution, the amount kept as fixed deposit shall forth-with be with-drawn to merge with the main fund.

8. Period for which pension is payable shall be as follows :
- a) In case of widow, up-to the date of death or remarriage whichever is earlier.
 - b) In case of son, until he attains the age of twenty one years or he starts earning his livelihood whichever is earlier.
 - c) In case of an unmarried daughter, until she attains the age of twenty one years or until she get married or until she starts earning her livelihood whichever is earliest.
 - d) In case of parents up-to the date of death of the last surviving parent.
 - e) In case of unmarried brother & sister until they attains twenty one years.
9. In case of remarriage of widow, the pension as sanctioned in her favour shall cease from the date of her remarriage.
10. After re-marriage of widow the pension against shall be sanction in favour of the remaining surviving members of the family of the deceased defence personnel, up to the period mentioned at para-8 above.
11. For the purpose of this resolution, family of a deceased defence personnel means :-
- (i) Wife
 - (ii) Son
 - (iii) Daughter
 - (iv) Father
 - (v) Mother
 - (vi) Unmarried Brother and Sister upto the age of 21 Years.
12. The pensioner shall submit his/her life/marital status certificate from a Gazetted Officer/Important person of the locality where he/she is residing in Form-2 (copy enclosed) once a year (in January and in July) to the Bank where he/she desires to get his/her monthly pension.
13. The concerned family member of the deceased defence personnel shall apply for the pension in Form-1 along-with attested copy of pass port size photograph of applicant, Death and Legal heir certificate and submit the same in duplicate to Home Department for availing this benefit.
14. In future, if any situation arises in the operation of the provisions of this Resolution, the decision of Finance Department shall be treated as final.

ORDER :- The Resolution be Published in an extra-ordinary Orissa Gazette.

By order of the Governor

**A. K. TRIPATHY
PRINCIPAL SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ODISHA
REVENUE & DISASTER MANAGEMENT DEPARTMENT**

RESOLUTION

No.IVF-(OSDMA)8-12-7813/R&DM

Dated, Bhubaneswar, the 25th February, 2012

Sub: *Revision of Items and Norms of assistance from the State Disaster Response Fund (SDRF) and National Disaster Response Fund (NDRF) for the period 2010-2015.*

Whereas the Odisha Relief Code lays down various provisions for taking up preparedness, relief, rehabilitation and restoration measures for management of different natural as well as manmade disasters; and

Whereas based on consideration of the recommendations of Thirteenth Finance Commission on ;financing of expenditure on immediate relief during natural disasters for the period 2010-15 and the report of the Expert Group set up by the Ministry of Home Affairs, the Government of India has approved the revised list of Items and Norms of assistance from the State Disaster Response Fund (SDRF) and National Disaster Response Fund (NDRF) in the wake of identified natural calamities such as Flood, Cyclone, Drought, Fire, Hall storm, Land Slide, Earthquake, Tsunami, Cloud Burst, Avalanche and Pest Attack; and

Whereas the said revised list of Items and Norms of assistance from the Stamp Duty & Registration Fee and NDRF has been communicated to the State Governments vide Ministry of Home Affairs (Disaster Management Division), Government of India letter No.32-7/2011-NDM-1 dated 16th January 2012;

Now, therefore, in pursuance of paragraph 1(2) of Odisha Relief Code, it is hereby ordered that notwithstanding anything contained in the said Code, the revised list of Items and Norms of assistance from the SDRF and NDRF as approved by the Government of India shall be applicable with effect from 16th January 2012 i.e. the date from which the said revised Items ;and Norms has been given effect to by the Government of India, for financial assistance/expenditure on immediate relief & restoration of damaged infrastructure in the wake of identified natural calamities and procurement of essential search, rescue and evacuation equipment including communication equipment for response to disasters. Changes in these Items/Norms in future, if any, made by the Government of India shall be applicable automatically from the date the same is given effect to by the Government of India.

ORDER

Ordered that the Resolution be published in the next issue of Odisha Gazette.

By order of the Governor

Sd/-

Principal Secretary to Government

**GOVERNMENT OF ORISSA
GENERAL ADMINISTRATION DEPARTMENT**

No.P-933/09-11872/Gen., dt.05.06.2009

From

**Shri D.C.Sahoo,
Additional Secretary to Government.**

To

All Collectors.

Sub: ***Sanction and release of ex-gratia assistance in favour of the NOKs of the victims who died due to heat wave.***

Sir / Madam,

I am directed to say that ex-gratia assistance @ ₹10,000/- (Rupees ten thousand) only is being sanctioned and released by this Department in favour of the next of the kins of persons who die due to heat wave since 2003. The amount so released is being paid by you after observing the procedure at the District level. Ex-gratia assistance is not payable out of Calamity Relief Fund due to the fact that heat wave, so far, has not been notified as a natural calamity by Government of India. Assistance is paid from C.M.R.F. after receipt of information from the S.R.C. on the confirmed cases of death. The procedure causes delay in payment of the ex-gratia assistance.

Government after careful consideration, have been pleased to order that the Collectors shall release payment of ex-gratia assistance in confirmed death cases without delay from the C.M.R.F. funds available with them.

You are, therefore requested to arrange for immediate payment of ex-gratia assistance @ ₹10,000/- (Rupees ten thousand) only out of the C.M.R.F. amount available from the current year and submit proposal for post-facto approval of the Government.

As usual, the list of confirmed death cases due to head wave may be furnished to the O/o the Special Relief Commissioner, Orissa, Bhubaneswar and Revenue & D.M. Department for their information.

Yours faithfully,

Sd/-

Additional Secretary to Government

(See Rule – 10 read with Sl. No.32(b) of Annexure-C)

GOVERNMENT OF ODISHA
REVENUE AND DISASTER MANAGEMENT DEPARTMENT

* * *

RESOLUTION

No.II Cy (CDMC)-28/2007-31597/R&DM.,
Dated, Bhubaneswar the 8th August, 2007.

Sub: *Enhancement of scale of ex-gratia to the Next of Kins of the deceased persons in case of death due to Lightning from ₹10,000/- to ₹50,000/-*

The proposal for enhancement of scale of ex-gratia to be paid to the Next of Kins of the deceased who died due to lightning from ₹10,000/- to ₹50,000/- was under active consideration of Government from sometime past.

Government after careful consideration of the proposal have been pleased to decide that ex-gratia payment to the Next of Kins of the deceased persons in case of deaths due to lightning has been enhanced from ₹10,000/- to ₹50,000/- with effect from 1.6.2007.

The expenditure is debitable to Demand No-03-2245-Relief on Account of Natural Calamities (Non-Plan)-02-Floods, Cyclones etc.-111-Ex-gratia payments to Bereaved families-0569-Grants and Assistance-41020Ex-gratia payment-lightening affected-voted in the Budget Estimate for 2007-08.

This has been concurred in by the G.A. Department in their U.O.R. No.366-GAD dt 29.6.2007 and by the Finance Department in their U.O.R. No.2386-PSF dt.7.7.2007.

ORDER

Ordered that the Resolution be published in the next issue of Odisha Gazette.

By order of the Governor

Sd/
(G.V.V.Sarma)
Commissioner-cum-Secretary to Government

(See Rule – 10 read with Sl. No.32(c) of Annexure-C)

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

* * *

RESOLUTION

No.Pen-93/2010-27826/F

Bhubaneswar, Dated 21/6/2010

Sub: *Revision of compassionate grant allowed to the State Government employees in the event of their death or injury while on duty.*

In the event of death of a Government servant having meritorious record of service, sanction and payment of Compassionate Grant to eligible family of the deceased Government servant is considered under the provisions of the Odisha Civil Services (Compassionate grant) Rules, 1964 read with F.D Resolution No.Pen-51/2000-9764/F dated 7.3.2001 at the following rates.

Category of cases	Rate of compassionate grant
(iii) Death :- If a Government servant dies while on duty	₹1.50 lakh
(iv) Injured Government servant	₹1.00 lakh
(a) Injury leading to permanent incapacitation (Loss of two legs or two eyes or one leg and one eye)	
(b) Loss of one leg or one eye	₹0.50 lakh
(c) Permanent total disablement	₹1.00 lakh
(d) Permanent partial disablement	Percentage of ₹1.00 lakh as per disability suffered
(iii) Special family pension shall be allowed to the eligible family members of the deceased government servants at the rate of last pay drawn by the concerned deceased employee till the normal date of superannuation, had he remained alive.	

2. Enhancement of the existing rate of compassionate grant was discussed in the meeting of all Secretaries/Special Secretaries held under the Chairmanship of the Chief Secretary on 04.11.2009. Pursuant to this, a Committee under the Chairmanship of the Principal Secretary, Finance Department with the Principal Secretary to Government, Home Department and Principal Secretary to Government, Forest & Environment Department as members examined this issue and submitted their recommendation.

Government after careful consideration of their recommendation, have been please to revise the existing rate of compassionate grant to the State Government employees under the O.C.S(Compassionate Grant)Rules, 1964 as follows :-

Category of cases	Revised rate of compassionate grant
(i) Death case:- If a Government servant dies while on duty	₹4.00 lakh
(ii) Injured Government servant (b) Injury leading to permanent incapacitation	₹2.00 lakh
(b) Injury leading to partial incapacitation	₹1.00 lakh
(iii) Special family pension shall be admissible under the O.C.S. (Compassionate Grant) Rules, 1964 to the eligible family members of the deceased government servant at the rate of last pay drawn by the concerned employee till the survival date of superannuation had he remained alive provided that the deceased employee had joined in government service under pensionable establishment prior to 1.1.2005.	

3. All other terms and conditions for sanction of Compassionate Grant in favour of the State Government employee shall continue to be the same as specified in O.C.S (Compassionate Grant) Rules, 1964 read with F.D Resolution No.0764/F dated 7.3.2001.

4. The revised rates of Compassionate Grant shall be effective from 1.1.2010.

5. Relevant provisions of the O.C.S (Compassionate Grant) Rules, 1964 and the O.C.S (Pension) Rules, 1992 are deemed to have been modified to the above extent as specified in the foregoing paragraphs and formal amendments in terms of this order will be issued in due course.

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

By order of the Governor

(J.K.Mohapatra)
Principal Secretary to Government

**GOVERNMENT OF ODISHA
HOME DEPARTMENT**

* * *

NOTIFICATION

No.CP/CR-07/12-27466/ Bhubaneswar dated the 12.7.2012

In pursuance of section 357-A of the Code of Criminal Procedure, 1973 (2 of 1974), the State Government in co-ordination with the Central Government do hereby make the following scheme for providing funds for the purpose of compensation to the victims who have suffered loss or injury as a result of the crime and require rehabilitation, namely:-

1. **Short Title and Commencement:-**

(a) This scheme may be called “**The Odisha Victim Compensation Scheme-2012**”.

(b) It shall come into force on the date of its publication in the Odisha Gazette.

2. **Definitions:-**In this scheme, unless the context otherwise requires,

(a) “Act” means the Code of Criminal Procedure, 1973.

(b) “District Legal Services Authority” and “State Legal Services Authority” shall respectively mean a District Legal services Authority and the State Legal Services Authority constituted under section 9 and section 6 of the Legal Services Authorities Act, 1987 respectively.

(c) “Fund” means the Victim Compensation Fund.

(d) “Schedule” means the Schedule appended to this scheme.

(e) “State Government” means the Government of Odisha.

(f) “Loss or injury” means as defined in the Schedule and

(g) “Victim” means a person who himself/herself suffered loss or injury as a result of crime and requires rehabilitation and in case of his/her death also his/her dependents.

Provided where the victim is a minor, his/her parents would be dependants in case they are found to have been affected by the crime or in case the perpetration of crime has left a scar on their dependant family members.

3. Objectives of the Scheme:

The Scheme aims at providing:

- (a) Financial assistance to the victim, and
- (b) Support services such as shelter, counselling, medical aid, legal assistance, education and vocational training depending upon the needs of the victim.

4. Victim Compensation Fund :

- (a) There shall be constituted a Fund namely Victim Compensation Fund from and out of which the amount of compensation shall be paid to the Victim or his/her dependants, as the case may be.
- (b) The Fund shall be operated by the Secretary, State Legal Services Authority.
- (c) There shall be credited to the Fund –
 - (i) Money out of budget provision made by the State Government for the purpose of the Scheme;
 - (ii) All grants, subscriptions, donations and gifts made by the Central Government, State Government, any local authority or anybody, whether incorporated or not or any person and
 - (iii) All other sums received by or on behalf of the victims in compliance to any court order.

5. Target Group/Beneficiaries:

The Scheme shall cover the victims and in case of death of the victim, his/her dependants or the member/members of the family of victim who have suffered the atrocity resulting from crime or by the crime, the member/members who have been visited with a scar and would be eligible for compensation as per the compensation order.

6. Assistance under the Scheme:

- a) Under this scheme, the victim or dependants, as the case may be, shall be entitled to financial assistance and restorative support services.
- b) Assistance under the scheme shall be available in respect of each of the cases where the F.I.R. is lodged.

7. Eligibility for compensation: The victim satisfying the following criteria shall be eligible for compensation:

- a) He/She has not been compensated for the loss or injury under any other scheme of the Central or the State Government or Insurance Company or any other institution. The victim shall inform to the authority the details of claims for compensation made under any other scheme or from any other source. The victim will be free to choose another scheme of Government, if the same is more beneficial to him or her. He/She cannot claim both, or part benefit from one scheme and part from another.
- b) Loss or injury sustained by the victim have caused substantial loss to the income of the family making it difficult to live as before without the financial aid or has affected his/her dignity or personality or the medical treatment of mental/physical injury should have caused financial stress for the family.
- c) The victim shall co-operate with the police and prosecution from the stage of investigation till conclusion of trial of the case.

8. Authorities responsible for implementation of the Scheme:

(A) District Legal Services Authority

A District Legal Services Authority in every district will have the exclusive jurisdiction to deal with applications for assistance received under the Scheme in that district.

(B) Functions of the District Legal Services Authority:

The District Legal Services Authority shall perform the following functions:-

- (a) To consider the claims and provide financial assistance and support services, as the case may be in accordance with the procedure prescribed under the scheme.
- (b) To arrange for psychological, medical and legal assistance to the affected persons.
- (c) To arrange for counselling support to the affected woman including counselling of the spouse in case the affected woman is married.
- (d) To arrange shelter for the affected woman for such period as may be required.
- (e) To arrange for education or vocational/professional training as the case may be for the affected woman under the ongoing schemes/programmes should she require such a support for rehabilitation.
- (f) Issue directions to the appropriate authorities to provide protection to the affected persons whenever deemed necessary.
- (g) Whenever a recommendation is made by the Court or an application is made by any victim under sub-section 4 of section 357-A of the Act to the District Legal Service Authority, the District Legal Service Authority shall examine the case and shall verify the contents of the claim with regard to the loss or injury caused to the claimant and also may call for any other relevant information necessary for consideration of the claim from the concerned. After verifying the claim, the District Legal Service Authority will make recommendations for compensation.
- (h) The State Legal Service Authority shall decide the quantum of compensation to be awarded to the victim on the basis of loss caused to the victim, medical expenses to be incurred on treatment, minimum sustenance amount required for rehabilitation including such incidental charges, as funeral expenses etc. The compensation may vary from case to case depending on fact of each case.

- (i) The quantum of compensation to be awarded to a victim shall not exceed the maximum limit as per the Schedule.
- (j) The amount of compensation as decided by the State Legal Service Authority, in accordance with the schedule shall be disbursed to the victim from the Fund.

9. Procedure for grant of compensation:

- (a) Whenever a recommendation is made by the Court or an application is made by any victim under sub section (4) of section 357-A of the Act to the District Legal Service Authority, the District Legal Service Authority shall examine the case and verify the contents of the claim with regard to the loss or injury caused to victim and arising out of the reported criminal activity and may call for any other relevant information necessary in order to determine genuineness. After verifying the claim, the District Legal Service Authority shall after due enquiry award compensation within two months, in accordance with provisions of this scheme.
- (b) Compensation under this Scheme shall be paid subject to the condition that if the trial court while passing judgement at later date, orders the accused persons to pay any amount by way of compensation under sub-section (3) of section 357 of the Act, the victim shall remit an amount ordered equal to the amount of compensation, or the amount ordered equal to the amount of compensation, or the amount ordered to be paid under the said sub-section (3) of section 357 of the Act, whichever is less. An undertaking to this effect shall be given by the victim before the disbursement of the compensation amount.
- (c) The District Legal Service Authority shall decide the quantum of compensation to be awarded to the victim on the basis of loss caused to the victim, medical expenses to be incurred on treatment, minimum sustenance amount required for rehabilitation including such incidental charges as funeral expenses etc. The compensation may vary from case to case depending on fact of each case subject to the maximum limit as given in the Schedule.
- (d) The quantum of compensation to be awarded under the Scheme shall be disbursed to the victim or his dependents as the case may be, from the Fund. The quantum of compensation to be awarded to a victim shall not exceed from the maximum limit as specified in the Schedule.
- (e) Compensation received by the victim from the State in relation to the crime in question, namely, insurance, ex-gratia and/or payment received under any other Act or State run scheme or Central-run scheme, shall be considered as part of the compensation amount under the Scheme and if the eligible compensation amount exceeds the payments received by the victim from above sources mentioned above, the balance amount shall be paid out of the Fund. The quantum of compensation to be awarded to a victim shall not exceed the maximum limit as specified in the Schedule.
- (f) The victims of cases covered under the Motor Vehicle Act, 1988(59 of 1988) wherein compensation awarded by the Motor Accident Claims Tribunal or under the provisions of the Act, shall not be covered under the Scheme.

- (g) The cases covered under SC & ST (POA) Act and P.C.R. Act, 1955 shall not be covered under the Scheme.
- (h) The cases covered under the scheme of “Financial Assistance and Support Services to Victims of Rape” operated by Women & Child Development Department, Government of Odisha shall not be covered under the Scheme.
- (i) The compensation awarded shall be paid in two phases, first half being within any time before commencement of trial and the rest half on conclusion of trial.
- (j) The District Legal Services Authority, to alleviate the suffering of the victim, may order for immediate first aid facility or medical benefits to be made available free of cost on the certificate of the police officer not below the rank of the officer-in-charge of the police station or Magistrate of the area concerned, or any other interim relief as it may deem fit.
- (k) The payment from Victim Compensation Fund will be made by Account Payee Cheque for electronic money transfer to the Account of the payee.

10. Limitation:

No claim made by the victim or his dependents under sub section 4 of section 357A of the Act shall be entertained after a period of twelve months from the date of the crime.

11. Appeal :

Any victim aggrieved of the denial of compensation by the District Legal Service Authority may file an appeal before the State Legal Service Authority within a period of ninety days.

Provided that the State Legal services Authority, if satisfied, for the reasons to be recorded in writing, may condone the delay in filing the appeal.

Schedule

Sl. No.	Particular of loss or injury	Maximum limit of Compensation (in ₹)
1.	Loss of life	Earning member ₹1,50,000/- Non earning member ₹75,000/-
2.	Loss of any limb or part of body resulting 80% or above disability (including Acid Attack)	Earning member ₹1,00,000/- Non earning member ₹50,000/-
3.	Loss of any limb or part of body resulting disability of 40% & above but below 80% (including Acid Attack)	₹40,000/-
4.	Loss of any limb or part of body resulting below 40% disability.	₹10,000/-
5.	Loss or injury causing severe mental agony to women and child victims in case like Human Trafficking	₹10,000/-
6.	Simple Injury to Child victim	₹10,000/-

Explanation :

For the purpose of assessing the percentage of disability, the certificate of C.D.M.O or S.D.M.O as the case may be shall be conclusive unless authority finds it unacceptable for reasons to be recorded by writing.

By Order of the Governor

(U.N. Behera)

Principal Secretary to Government

**GOVERNMENT OF ODISHA
HOME DEPARTMENT**

NOTIFICATION

No. CP/CR-07/12-49915/C&HR, Bhubaneswar, dated the 27.12.2012

In pursuance of Section 357-A of the Code of Criminal Procedure, 1973 (2 of 1974), The State Government in co-ordination with the Central Government, do hereby make the following scheme to amend the Odisha Victim Compensation Scheme, 2012, namely:-

1. (i) This scheme may be called The Odisha Victim Compensation(Amendment) Scheme, 2012.

(ii) It shall come in to force on the date of its publication in the Odisha Gazette.

2. In the Odisha Victim Compensation Scheme, 2012 (hereinafter referred to as the said scheme), in clause 9, sub-clause “(h)” shall be deleted.

3. In the said scheme, in Schedule:-

(i) after Serial No. “6” the following Serial No. and necessary entries thereof shall be added, namely:-

“7. Rape ₹1,50,000/-”, and

(ii) the existing Explanation shall be substituted by the following Explanation, namely :-

“Explanation :-

(i) For the purpose of assessing the percentage of disability, loss or injury causing several mental agony to women and child victims in case like human trafficking and simple injury to the child victims, the certificate of CDMO/SDMO, as the case may be, shall be conclusive unless authority finds it unacceptable for reasons to be recorded in writing.

(ii) In case of rape, the concerned authority shall call for the report of CDMO/SDMO and report of investigating Police Officer including the copy of the FIR to assess the prima facie of the incident which shall be conclusive unless the authority finds it unacceptable for the reasons to be recorded in writing.”

By Order of the Governor
Sd/-
Principal Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No 4939 /F, Date 13.2.2012
*Codes-27/2011***OFFICE MEMORANDUM****SUB: GUIDELINES FOR PROCUREMENT OF GOODS.**

There is a need for review of the existing policy of the State Government relating to procurement of goods contained in Rule 96 of Orissa General Financial Rules (OGFR) and Appendix-6 thereof so as to make the procurement process efficient, economic, objective and transparent. Government of India in the meanwhile have revamped their procurement system on these lines which are contained in the General Financial Rules (GFR) 2005 and the “Manual on Policies and Procedure for Purchase of Goods” issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance (www.finmin.nic.in). Pending revision of Orissa General Financial Rules, the State Government have, therefore, decided to lay down the following instructions regarding procurement of goods for use in the public service.

1. These instructions are to be followed in conjunction with the provisions of “Manual on Policies and Procedure for Purchase of Goods” issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance (www.finmin.nic.in). However, procurement of goods for Externally Aided Projects funded by loan or grant from bilateral/multilateral donor agency like IBR, IDA, ADB, DFID, JICA etc. would be guided by the procurement procedure envisaged in the respective loan/credit agreement.
2. **Definition of Goods:** The term 'goods' used in this Office Memorandum includes all articles, materials, commodities, livestock, furniture, fixtures, raw materials, spare parts, instruments, machinery, equipment, industrial plant etc. purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals, etc. for a library.
3. **Fundamental principles of public buying:** Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks:-

- (i) the specifications in terms of quality, type etc. as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organisations. The specifications so worked out should meet the basic needs of the organisation without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs;

- (ii) offers should be invited following a fair, transparent and reasonable procedure;
- (iii) the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects;
- (iv) the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;
- (v) at each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
- (vi) Purchases must be made in accordance with the definite requirements of the public service. Periodical indents should be prepared and the goods/ articles as needed as per the Procurement Plan obtained by means of such indents. Simultaneously, care should be taken not to make unnecessary purchase of goods much in advance of actual requirements, if such purchase is likely to be unprofitable to Government, coupled with unwarranted inventory carrying cost. Where sales, consumption or usage limits of goods have been laid down by competent authority, the officer ordering a supply should also certify on the purchase order that the prescribed scales or limits are not exceeded.

4. Authorities Competent to Purchase Goods: The following authorities competent to sanction contingent expenditure and execute contracts and sanction purchases may undertake procurement of goods within the financial limits prescribed below and in accordance with the instructions contained hereinafter.

	Authority	Power to execute contracts and sanction purchases	Power to sanction contingent expenditure
1.	Administrative Departments	Full Power	Full Power
2.	Heads of Department	₹ 500.00 lakh in each case	₹ 10.00 lakh in each case (Recurring)
			₹ 50.00 lakh in each case (Non-Recurring)
3.	Collectors	-	₹ 5.00 lakh in each case (Recurring)
			₹ 25.00 lakh in each case (Non-Recurring)
4.	Heads of Sub-ordinate Offices	-	₹ 1.00 lakh in each case (Recurring)
			₹ 2.00 lakh in each case (Non-Recurring)

5. Procurement through rate contract system: In respect of goods for which rate contract has been entered into by the Director of Export promotion and Marketing, purchases of such goods; 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 the procedure outlined for the purpose by Industries Department.

6. Registration of Suppliers with Departments requiring Bulk supply of goods: Administrative Departments requiring bulk supply of goods may prepare and maintain item wise list of eligible and capable suppliers. Such approved suppliers will be known as 'Registered Supplier'.

- (i) Other Administrative Departments/Heads of Departments/Agencies may utilise these lists as and when necessary. Such registered suppliers are also prima facie eligible for consideration for procurement of goods through Limited Tender Enquiry. Further, they are ordinarily exempted from furnishing bid security along with their bids. If necessary, a Head of Department, with the approval of Government, may also prepare and maintain list(s) of registered suppliers of goods which are specifically required by that Head of Department
- (ii) Credentials, manufacturing capability, quality control systems, past performance, after-sales service facilities, financial background etc of the supplier (s) should be carefully verified before registration.
- (iii) The supplier (s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered supplier (s) willing to continue with registration are to apply afresh for renewal of registration. New supplier (s) may also be considered for registration at any time, provided they fulfil all the required conditions.
- (iv) Performance and conduct of every registered supplier is to be watched by the concerned Department. The registered supplier(s) are liable to be removed from the list of approved suppliers, if they fail to abide by the terms and conditions of the registration or fail to supply the goods on time or supply substandard goods or make any false declaration to any Government agency or for any ground which, in the opinion of the Government, is not in public interest.
- (v) Directorate General of Supplies & Disposal, Ministry of Commerce, Government of India, New Delhi also prepares and maintain item-wise lists of registered suppliers for various types of common user items. Relevant details in this regard are available in DGS&D's website (<http://dgsnd.gov.in>). If necessary, a Department may also utilize such lists (as prepared by DGS&D).

7. Purchase of goods without quotation :

- (i) Purchase of goods up to the value of ₹ 15,000/- (Rupees fifteen thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I,....., am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

- (ii) The Central Purchase Organisation and State Purchase Organisation, viz. DGS&D and Directorate of Export Promotion & Marketing of the State conclude rate contracts with the registered suppliers, for goods and items of standard types, which are identified as common user items and are needed on recurring basis by various Departments and Offices of the Central and State Government respectively. Procurement of goods from DGS&D and EPM rate contract holder shall be made without calling for tender.

- (iii) In case a competent authority desires to procure directly the DGS&D rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract. The competent authority shall make its own arrangement for inspection and testing of such goods, where required.

8. Procurement of goods through Local Purchase Committee: Purchase of goods costing above ₹ 15,000/- (Rupees fifteen thousand only) and up to ₹ 1,00,000/- (Rupees one lakh only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of appropriate levels as decided by the **Authorities Competent to Purchase Goods**. The committee will survey the market to ascertain

the reasonableness of rate, quality and specifications and identify the appropriate supplier for the required goods. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

"Certified that we, members of the Local Purchase Committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

9. Purchase from exclusive list : List of goods and services reserved for exclusive purchase from Micro & Small Enterprises (MSEs) located within the State of Odisha will be prepared from time-to-time and notified by the Directorate of Export Promotion & Marketing in terms of relevant provisions of Odisha MSME Development Policy. The Government Departments and Agencies under their control will have to procure their requirement of these items exclusively from such registered local MSEs with ISO/ ISI/ EPM certification for the items, by inviting quotations through Limited Tender Enquiry in terms of the relevant provisions of Odisha MSME Development Policy, 2009.

10. Splitting up of demand: A demand for goods should not be unnecessarily divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

11. Purchase of goods by obtaining bids: Except in cases covered under paragraphs 5, 7 & 8 of this Office Memorandum, Departments shall procure goods under the powers referred to in paragraph 4 above by following the standard method of obtaining bids through:

- (i) Advertised Tender Enquiry (ATE);
- (ii) Limited Tender Enquiry (LTE), and
- (iii) Single Tender Enquiry (STE).

12. Advertised Tender Enquiry :

- (i) Subject to exceptions incorporated under Paragraph 13 (for Limited Tender Enquiry) and 17 (for Single Tender Enquiry) invitation to tenders by advertisement should be used for procurement of goods of estimated value ₹5 lakh (Rupees five lakh) and above. A brief advertisement for such purchase should be given in at least in one local and one National newspaper having wide circulation asking for the offers by specified date and time etc. and details made available in the website of the competent authority.
- (ii) If the Department has its own website it should also publish all its advertised tender enquiries on the website. It should also give its website address in the advertisements in the newspaper.
- (iii) Hardcopies of the bidding documents should be prepared for sale as per normal practice. In addition, if feasible, the Department should also post the complete bidding document in its website and permit prospective bidders to make use of the document downloaded from the website. If such a downloaded bidding document is priced, there should be clear instructions for the bidder to pay the amount by demand draft etc. along with the bid.
- (iv) Where the Department feels that the goods of the required quality, specifications etc, may not be available in the country and it is also necessary to look for suitable competitive offers from abroad, the Department may send copies of the tender notice to the Indian embassies abroad as well as to the foreign embassies in India through an

appropriate forwarding letter. The selection of the embassies will depend on the possibility of availability of the required goods in such countries.

- (v) Sufficient time should be allowed for obtaining the bids. Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.

13. Limited Tender Enquiry

- (i) This method may be adopted when estimated value of the goods to be procured is less than ₹5 lakh (Rupees five lakh). Copies of the bidding document should be sent directly by speed post/ registered post/ courier/ e-mail to the registered/ approved firms selected for this purpose from the list prepared in terms of the provisions of paragraph 6 and 9 above. The number of supplier firms to be approached for such Limited Tender Enquiry should be more than three. Wherever necessary, efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.
- (ii) Sufficient time should be allowed for submission of bids in Limited Tender Enquiry cases.
- (iii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is ₹5 lakh (Rupees five lakh) and above, in the following circumstances.
 - a) The competent authority in the Department/ agency certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Department/ agency should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.
 - b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.
 - c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped, is remote.
- (iv) Wherever felt necessary (for example – number of approved suppliers is not sufficient and all the established sources of supply are not definitely known), Advertised Tender Enquiry may be issued, even if the estimated value of procurement is less than ₹ 5 lakh (Rupees five lakh) only.

14. Two bid system: For purchasing high value plant, machinery etc. of a complex and technical nature, bids may be obtained in two parts as under:

- (i) Technical bid consisting of all technical details alongwith commercial terms and conditions; and
- (ii) Financial bid indicating item-wise price for the items mentioned in the technical bid.

The technical bid and the financial bid should be sealed by the bidder in separate covers duly superscribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly superscribed. The technical bids are to be opened by the purchasing competent authority at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

15. Late Bids: In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e. bids received after the specified date and time for receipt of bids) should not be considered.

16. Number of Responsive Bids/ Lack of Competition: Sometimes, against advertised/ limited tender cases, the Department may not receive sufficient number of bids and/or after analysing the bids, ends up with one responsive bid.

In such situations, the Department is first to check whether, while floating/issuing the enquiry, all necessary requirements and formalities like standard conditions, industry friendly specification, wide publicity, sufficient time for bidding, etc. were fulfilled.

If not, fresh enquiry is to be issued after rectifying the deficiencies. However, if after scrutiny it is found that all such aspects were fully taken care of and in spite of that the purchaser ends up with only one responsive bid, contract may be placed on that bidder provided the quoted price is reasonable.

Approval of Government or next higher authority may be obtained for acceptance of the single responsive bid.

17. Single Tender Enquiry: Procurement from a single source may be resorted to in the following circumstances:

- (i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.
- (ii) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of Government or next higher authority obtained.
- (iii) For standardisation of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the Government or next higher authority), the required item is to be purchased only from a selected firm.

Note: Proprietary Article Certificate in line with the following form is to be provided by the competent authority before procuring the goods from a single source.

- (i) The indented goods are manufactured by M/s
- (ii) No other make or model is acceptable for the following reasons.....
- (iii) Concurrence of Finance Wing to the proposal is available vide
- (iv) Approval of the competent authority is available vide:.....
.....
.....

(Signature with date and designation of the procuring officer)

18. Quotation received from Dealers/ Agents for items not manufactured by them: When a firm send quotation for an item manufactured by some different company, the firm is also required to attach in its quotation that manufacturer’s authorisation certificate and also manufacturer’s confirmation of extending the required warranty for that product (in addition to the tenderers’ confirmation to required warranty). If the firm is an authorized agent/ dealer of that manufacturer, certified documentary evidence to this effect is to be attached along with the quotation. This is necessary to ensure quotation from a responsible party offering genuine product, also backed by warranty obligation from the concerned manufacturer.

19. Contents of Bidding Document: All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters. The structure of a sample format for this purpose is indicated below:

Chapter – 1: Instructions to Bidders.

Chapter – 2: Conditions of Contract.

Chapter – 3: Schedule of Requirements.

Chapter – 4: Specifications and allied Technical Details.

Chapter – 5: Price Schedule (*to be utilised by the bidders for quoting their prices*).

Chapter – 6: Contract Form.

Other standard forms, if any, as decided by the Department may be used with the approval of the competent authority.

20. Maintenance Contract: Depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods.

It must be kept in mind that the ordered goods/ items are maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter.

21. Bid Security: To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except those who are exempted from paying bid security. Amount of bid security should generally be between two percent to five percent of the estimated value of the goods to be procured. The exact amount of bid security, as determined by the Department is to be indicated in the bidding documents. The bid security may be obtained in the form of account payee demand draft, fixed deposit receipt, banker's cheque, bank guarantee from any of the commercial banks in an acceptable form etc. safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period. The Model Bank Guarantee Format for furnishing EMD is at Annexure-I.

- (i) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity period and latest by the 30th day after the award of the contract.
- (ii) The local MSEs registered with respective DICs, Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC shall pay 25% of the prescribed security deposit while participating in tenders of Govt. Departments and Agencies under its control.

22. Performance Security:

(i) To ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five to ten per cent of the value of the contract. Performance security may be furnished in the form of an account payee demand draft, fixed deposit receipt from a commercial bank, bank guarantee from a commercial bank in an acceptable form etc. safeguarding the purchaser's interest in all respects. The Model Bank Guarantee Format for Performance Security is at Annexure-II.

(ii) Performance security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations. In case of a contract of competitively small value and/ or for simpler stores, Department may

decide to scale down the performance security by a suitable amount during the warranty period. If the department decides in this line, then suitable stipulation to this effect is to be incorporated in the bidding document itself.

(iii) Bid security should be refunded to the successful bidder on receipt of performance security.

23. (1) Advance payment to Supplier : Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of case:

- (i) Advance payment needed by firms holding maintenance contracts for servicing of air-conditioners, computers, other costly equipment, etc.
- (ii) Advance payment demanded by firms against fabrication contracts, turnkey contracts etc.
- (iii) 100% advance payment for procurement of arms and ammunitions from Ordnance Factories.
- (iv) Other security related procurement made by Home Department.

Such advance payments should not exceed the following limits except in case of procurement of arms and ammunition from Ordnance Factories:

- (i) Thirty percent of the contract value to private firms;
- (ii) Forty percent of the contract value to a State or Central Government agency or a Public Sector Undertaking; or
- (iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

In exceptional cases, Administrative Departments may relax the ceiling mentioned above with prior concurrence of the Finance Department. While making any advance payment as above, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm. However, bank guarantee need not be insisted upon in case of procurement of arms and ammunitions from Ordnance Factories. The Model Agreement for Supply of goods and Bank Guarantee Format for Advance Payment are at Annexure-III and Annexure-IV respectively. Further, such advance payments should be generally interest bearing, suitable percentages for which are to be decided on case-to-case basis.

(2) Part payment to suppliers: Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it despatches the goods from its premises in terms of the contract.

24. Transparency, competition, fairness and elimination of arbitrariness in the procurement process: All government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:

(i) The text of the bidding document should be self-contained and comprehensive without any ambiguity. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. The bidding document should *inter alia* include:

- (a) the criteria for eligibility and qualification to be met by the bidders. (The eligibility criteria should take care of the supplier's eligibility to receive such Government contract. The qualification criteria should take care of supplier's past performance, experience, technical competence and production capacity of the subject goods, financial strength to handle the contract successfully etc.);

- (b) eligibility criteria for goods indicating any legal restrictions or conditions about the origin of goods etc which may required to be met by the successful bidder;
 - (c) the procedure as well as date, time and place for sending the bids;
 - (d) date, time and place for public opening of bids;
 - (e) terms of delivery;
 - (f) special terms affecting performance, if any.
 - (g) Criteria for determining responsiveness of bids, criteria as well as factors to be taken into account for evaluating the bids on a common platform and the criteria for awarding the contract to the responsive lowest bidder should be clearly indicated in the bidding documents.
 - (h) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.
 - (i) Suitable provisions for enabling a bidder to question the bidding conditions, bidding process and/ or rejection of its bid.
 - (j) Suitable clause mentioning that the resultant contract will be interpreted under Indian Laws.
- (ii) Some important aspects to be kept in mind while making public purchase are:
- a) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry. The specification of the required goods to be purchased should be precise. The essential technical functions required to be performed by the goods are to be indicated without including superfluous and non-essential features, which may result in unwarranted expenditure. While inviting competitive bids (i.e., other than Single Tender enquiry), brand name and/ or model number should not be mentioned in the specification and in case the same is unavoidable due to some specific reason, such brand name/ model number should be qualified with "or equivalent". Standard specifications, which are widely known to the industry, should be utilized to the maximum extent possible. Mandatory/ statutory regulations, if any, applicable for the goods in question should also be indicated.
 - b) The bidders should be given reasonable time for sending their bids.
 - c) The bids should be opened in public and authorised representatives of the bidders should be permitted to attend the bid opening.
 - d) Late bids are not be considered
 - e) Pre-bid conference: In case of turn-key contract (s) or contract (s) of special nature for procurement of sophisticated and costly equipment, a suitable provision is to be kept in the bidding documents for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding document. This date should be sufficiently ahead of bid opening date.
 - f) Bids should be evaluated in terms of the conditions already incorporated by the Department in the bidding documents, which were issued/ sold to the bidders No new condition, which was not incorporated in the bidding documents should be

brought in for evaluation of the bids. Similarly, no condition, already incorporated in the bidding document should be ignored during the bid evaluation process. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.

- g) Bidders should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids
- h) Negotiation with bidders after bid opening must be severely discouraged. However, in exceptional circumstances where price negotiation is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.
- i) 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 specific recommendation of the respective purchase committee.
- j) The name of the successful bidder(s) receiving the contract should be mentioned in the Department's notice board and/or its bulletin and/ or its website.

25. Efficiency, Economy and Accountability in Public Procurement System: Public procurement procedure is also to ensure efficiency, economy and accountability in the system. To achieve the same, the following key areas should be addressed:

- (i) The Departments should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.
- (ii) To ensure achieve placement of contract within the original offer validity period, the required offer validity period (which must not be too long) for processing the case should be decided in the planning stage and the same is to be incorporated in the bidding document.
- (iii) Further, to avoid delay in procurement process, appropriate time frame for each stage of procurement (from bid opening to placement of contract) should be prescribed by the Department. Such a timeframe will also make the concerned purchase officials more alert.
- (iv) The State Purchase Organisation (e.g., Directorate of Export Promotion & Marketing) should bring into the rate contract system more and more common user items which are frequently needed in bulk by various Government departments. The State Purchase Organisation should also ensure that the rate contracts remain available without any break.

26. Buy-Back Offer: When it is decided to replace an existing old item(s) with a new/better version, the Department may trade the existing old item while purchasing the new one by issuing suitable bidding document for this purpose. The condition of the old item, its location and the mode of its handing over to the successful bidder are also to be incorporated in the bidding document. Further, the bidder should be asked to quote the prices for the item (to be offered by them) with rebate for the old item and also, without any rebate (in case they do not want to lift the old item). This will enable the Department either to trade or not to trade the old item while purchasing the new one.

27. E-Procurement:

- (i) Government may from time-to- time, prescribe adoption of e-procurement for different stages of procurement and different types of procurements, and to the extent thereof, the procedure prescribed herein, shall be deemed to be modified for substituting written

communication by e-communication in a manner that improves competition, efficiency and transparency without affecting the sanctity, security and recording of such communication and the information contained therein.

(ii) Government shall create one or more websites for posting all matters which are required to be brought to the attention of the public in accordance with prescribed procurement procedure viz. tender enquiries corrigenda thereon and details of bid awards etc. The website(s) will provide an electronic platform for e-invitation, e-bidding and e-payment for all stages and types of procurements as well as an interface with all stakeholders. It will provide all services such as registration of vendors, accessing details of procurements made, tenders awarded, tenders advertised etc. It will function as an IT-enabled exchange linking the various Government agencies in need of procurement of goods and services on the one hand and the vendors/service providers and the e-procurement service providers on the other. Operational Guidelines would be issued in this regard as soon as the Portal is ready to function.

28. These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

By Order of Governor

Sd/-

Principal Secretary to Government

Model Bank Guarantee Format for furnishing EMD
[Ref. Para 21]

Whereas
(hereinafter called the “tenderer”) has submitted their offer dated..... for the supply of
..... (hereinafter called the “tender”) against the
purchaser’s tender enquiry No.

KNOW ALL MEN by these presents that WE of
..... having our registered office at are bound
unto (hereinafter called the “Purchaser) in the sum of
..... for which payment will and truly to be made to the said
Purchaser, the Bank binds itself, its successors and assigns by these presents. Sealed with the
Common Seal of the said Bank this..... day of20.....

THE CONDITIONS OF THIS OBLIGATION ARE:

1. If the tenderer withdraws or amends, impairs or derogates from the tender in any respect within the period of validity of this tender.
2. If the tenderer having been notified of the acceptance of his tender by the Purchaser during the period of its validity:-
 - a) If the tenderer fails to furnish the Performance Security for the due performance of the contract.
 - b) Fails or refuses to accept/execute the contract.

WE undertake to pay the Purchaser up to the above amount upon receipt of its first written demand, without the Purchaser having to substantiate its demand, provided that in its demand the Purchaser will note that the amount claimed by it is due to it owing to the occurrence of one or both the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force upto and including 45 days after the period of tender validity and any demand in respect thereof should reach the Bank not later than the above date.

Our _____ branch at _____* (Name & Address of the _____* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _____* branch a written claim or demand and received by us at our _____* branch on or before Dt. _____ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

.....
 (Signature of the authorized officer of the Bank)

 Name and designation of the officer

 Seal, name & address of the Bank and address of the Branch

** Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.*

Model Bank Guarantee Format for Performance Security

[Ref. Para 22(i)]

To

The Governor of Odisha

WHEREAS..... (name and address of the supplier) (hereinafter called “the supplier”) has undertaken, in pursuance of contract no..... dated to supply (description of goods and services) (herein after called “the contract”).

AND WHEREAS it has been stipulated by you in the said contract that the supplier shall furnish you with a bank guarantee by a scheduled commercial bank recognized by you for the sum specified therein as security for compliance with its obligations in accordance with the contract;

AND WHEREAS we have agreed to give the supplier such a bank guarantee;

NOW THEREFORE we hereby affirm that we are guarantors and responsible to you, on behalf of the supplier, up to a total of (amount of the guarantee in words and figures), and we undertake to pay you, upon your first written demand declaring the supplier to be in default under the contract and without cavil or argument, any sum or sums within the limits of (amount of guarantee) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

We hereby waive the necessity of your demanding the said debt from the supplier before presenting us with the demand.

We further agree that no change or addition to or other modification of the terms of the contract to be performed thereunder or of any of the contract documents which may be made between you and the supplier shall in any way release us from any liability under this guarantee and we hereby waive notice of any such change, addition or modification.

This guarantee shall be valid until the day of, 20.....

Our _____ branch at _____* (Name & Address of the _____* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _____* branch a written claim or demand and received by us at our _____* branch on or before Dt. _____ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

.....
(Signature of the authorized officer of the Bank)

.....
Name and designation of the officer

.....
Seal, name & address of the Bank and address of the Branch

** Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.*

Model Agreement for Supply of Goods*[Ref. Para 23(1)]*

THIS AGREEMENT made this day of 20.....
 BETWEEN M/s..... & Co Ltd having registered office at in the
 State of..... (hereinafter called the 'Supplier' which expression shall, unless
 excluded in the subject or context, include the heirs, successors, legal representatives, and
 permitted assigns) of the one Part.

AND

the Governor of Odisha (hereinafter called the 'the Governor' which expression shall, unless
 excluded in the subject or context, include the heirs, successors, legal representatives, and
 permitted assigns) of the other Part.

WHEREAS the Governor wants to purchase the goods mentioned in the schedule.

NOW THESE PRESENT WITNESSES AND IT IS HEREBY AGREED AS FOLLOWS:

1. That the time shall be the essence of the contract and the contractor shall supply the goods in the schedule completely so as to make delivery..... (place) on or before the date failure to do which will entitle the Governor to rescind the contract immediately.
2. That the goods shall be of the specifications and price mentioned against each. Any variation on inspection will entitle the Governor to refuse the consignments either in whole or in part, as the case may be, the whole, if the part renders it useless.
3. That the goods shall be inspected at..... (place) in the presence of the officers of both parties duly authorized in that behalf on a day fixed in a notice by either of the parties, provided such day is not postponed for more than a period of two months after the date given in the notice. Default by the Supplier shall disentitle him to raise any objection subsequently to the result of inspection made by the Governor in his absence and claim any compensation on that account.
4. That the Supplier shall guarantee durability of the goods for a period of..... from the date of completion of supplies and installation in the case of machineries and any damage, done to the goods in the usual course of use or any deficiency, detected in them subsequent to such completion and installation and during the period aforesaid shall be made good to render due service at the cost of the Supplier within a period of two months from the date of receipt of the notice in that behalf and no decision shall be taken by the Supplier or any person on his behalf as to the defects or deficiency without notice to the Governor failure to do so shall be deemed that the Supplier has no intention to discharge the obligation and thereupon the amount of security, deposited separately or withhold from his bill, shall stand forfeited to the Governor. The Supply of goods other than machineries shall be deemed to be complete only after final approval by the officer duly authorised on inspection whose decision shall be final and in case of machineries exactly in the same manner and installation which would include test working for 7 (seven) days.
5. The Goods shall be duly packed and insured by the Supplier for transit and be dispatched as the risk of the carriers and the Governor shall not be responsible for any loss or damage during the transit or at any time prior to inspection and approval.
6. That the price of goods shall be paid in advance or on the completion of supplies and installation as the case may be in agreed instalments on bills submitted (as indicated in the

Payment Schedule) provided the Governor may withhold payment of..... per cent of the total amount payable as security for the period of guarantee if no amount equal thereto has already been deposited as such.

7. That any damage or deficiency if not removed during the stipulated period by the Supplier may be removed by the Governor at his cost to be reimbursed by the Supplier. Any amount payable to the Governor hereunder shall be recovered as public demand under the Orissa Public Demand Recovery Act, 1963 and shall bear 6% interest per annum till certificate for recovery is filed.

8. That the supplier shall deposit Rs..... towards earnest money at the time of acceptance of tender for due performance of the covenants hereof and such money shall be forfeited to the Governor in case of breach of all or any of the covenants.

9. That any dispute arising hereunder shall be resolved in the following manner

10. That Sri.....is duly authorised in the order No..... dated.....by the Governor and Shri.....on behalf of the company to execute the deed.

11. The cause of action hereunder shall always be deemed to arise at.....

12. That the stamp duty shall be borne by.....

SCHEDULE OF GOODS

Name of the Goods	Specification with number and make etc.	Price agreed

SCHEDULE OF PAYMENT

Mode of Payment	% of Price	Condition precedent for payment	Remarks
Advance Payment			
Payment against Supply/Installation			

IN WITNESS WHEREOF the parties hereto have signed this deed this day..... of..... mentioned against the signature of each in the presence of.....

Witness

Model Bank Guarantee Format for Advance Payment

[Ref. Para 23(1)]

THIS DEED OF GUARANTEE made on day of20..... BETWEEN Bank a Banking Company incorporated under the Banking Companies Act, 19.... And having its registered office at In the State of (hereinafter called the 'Guarantor') of the ONE PART AND the Governor of Odisha (hereinafter called the 'Government') of the OTHER PART.

WITNESS AS FOLLOWS:-

In consideration of the Governor of Odisha (hereinafter called the 'Government') having agreed to advance a sum of ₹ (.....) to (name and address of the supplier) (hereinafter called "the supplier") against supplies of articles concerned by and under the terms and conditions upon agreement dated made between supplier and the Governor of Odisha on the production of a bank guarantee for ` (.....) we hereby guarantee the payment of sums of money that may be due to the Government on account of any breach of the terms and conditions contained in the aforesaid contract on demand with interest at 15% per annum till payment.

2. We hereby further agree that we are aware of all the terms and conditions of the said contract and shall abide by the decision of the Secretary to Government of Odisha, Department as to whether there has been any breach of the terms and conditions of the said contract and as to whether the supplier is liable to pay any sum as so determined.

3. Any demand made us for payment of any sum in discharge of this guarantee shall be conclusive proof of the fact that there has been a breach of said contract by the suppliers which warrants the enforcement of this guarantee and is binding on the Bank without prejudice to the claims and counter claims of the parties in the proper court of law.

4. This guarantee shall continue to be enforceable till all dues of the Government under or virtue of the said contract have been fully and paid and its claims are satisfied or discharged or till the Department or the Government certifies the terms and conditions of the said contract have been fully and properly carried out by the said suppliers and accordingly discharges the guarantee subject however that the Government has no right under this bond after the expiry of From the date of its execution, unless the said Government choose to further extend the said period or extended period of guarantee by giving reasonable notice in writing to the bank on account of any special circumstances of which the Government shall be the sole judge.

This guarantee shall be valid until the day of, 20.....

Our _____ branch at _____* (Name & Address of the _____* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _____* branch a written claim or demand and received by us at our _____* branch on or before Dt. _____ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

.....
(Signature of the authorized officer of the Bank)

.....
Name and designation of the officer

.....
Seal, name & address of the Bank and address of the Branch

** Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.*

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. Codes-27/11(Pt.) 25893/F., Dated 12.07.2012**OFFICE MEMORANDUM**Sub: ***Clarification on “Guidelines for Procurement of Goods”.***

The minimum time of three weeks for submission of bids for Advertised Tender Enquiry is prescribed in Para 12(v) of Finance Department OM No.4939/F., dated 13.02.2012 on Procurement of Goods. Administrative Departments are referring cases to Finance Department in which they intend to reduce the prescribed time limit for inviting bids for Advertised Tender Enquiry citing urgency/emergent need.

It is, therefore, clarified that whenever there is an urgency/emergent need for procurement of goods at short notice, in relaxation of the prescribed minimum time, the procuring authority concerned, as mentioned at Sl. No.2, 3 & 4 of the Table in Para 4 of the Administrative Departments, concurrence of Finance Department would be required.

By order of Governor

Sd/-

Principal Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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No. 13290 /F., Dt.02.04.2013
Codes-27/11(Pt.)**OFFICE MEMORANDUM**

Sub: ***Supplementary guidelines for procurement of goods from local MSEs – Price Preference System and principles for purchase of goods from outside the State.***

Detailed guidelines have been issued for procurement of goods in Finance Department Office Memorandum No.Codes-27/2011-4939/F., dated 13.2.2012. This OM, inter-alia, vide para-21(ii) provides for payment of only 25% of the prescribed security deposit/earnest money deposit by the local MSEs registered with respective DICs. Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC, while participating in tenders of Government Departments and Agencies under its control. However, in order to align the procurement procedure with the concessions provided in the MSME Development Policy, 2009 and IPR, 2007 as well as the existing policy for purchase of goods from outside the State for Government Departments and Agencies under its control, the following guidelines are to be followed by all Departments of Government and Agencies under their control.

2. Price preference system :

- (i) Local Micro and Small Enterprises and Khadi & Village Industries Units including Coir, Handloom and Handicrafts, competing in the open tender shall be entitled to price preference of 10% vis-a-vis local medium and large industries as well as outside industries.
- (ii) Local Micro and Small Enterprises having ISO or ISI certification for their product shall get an additional price preference of 3% as per the provisions of IPR – 2007.

3. Registration under Odisha VAT Act & CST Acts for participation in tenders :

Notice inviting tenders shall stipulate the condition that the participants in the tender must be registered under Odisha VAT Act or CST Act.

4. Concessional payment of Security/Earnest Money by the local MSEs :

As provided under para-21(ii) of the Finance Department Office Memorandum No.Codes-27/2011-4939/F., dt.13.2.12, the local MSEs registered with respective DICs, Khadi, village, Cottage & Handicraft Industries, OSIC and NSIC shall pay only 25% of the prescribed security deposit while participating in tenders of Government Departments and Agencies under its control.

5. **Principles to be observed in making purchases from outside the State by Government Departments/Government Agencies for the purpose of preparation of comparative price statement.**

While preparing comparative price statement for evaluation of tender submitted, the VAT payable in Odisha shall be excluded and price comparison shall be made only on the basic price. However, any tax payable outside Odisha shall be added to the basic price for such price comparison. In case of VAT and CST payable for purchase of goods from outside the State, the principles enumerated below shall be followed.

- (i) The guidelines issued by Finance Department from time to time regarding principles to be followed in making purchases from outside the State vide F.D. Memorandum No.WF-1-3/89-18860(210)/F Dt.5.5.89, No.CTA-130/92-1897(225)/F Dt.13.1.93, No.CTA-147/98-48625(230)/F Dt.24.11.98 and No.CTA-50/2001-39386(273)/F Dt.21.8.2002 & Circular No.48317(230)/F., dated 23.11.2010 shall be followed.
- (ii) The said guidelines, inter-alia, stipulates that in comparing the cost of an article, if purchased from within the State with the price of similar article, if purchased from outside the State, the amount of Odisha Sales Tax (OST), now VAT should be deducted from the total cost since it accrues back as revenue to the State. If after such deduction, the cost of articles to be purchased within the State is not more than the cost including Central Sales Tax, transport and other charges of similar articles from outside the State, it would be economical to purchase articles within the State.
- (iii) Earlier, Government Departments were entitled to avail concessional rate of CST in case of inter-State purchase of goods by furnishing Form- 'D' under CST Act. This facility of inter-State purchases by Government Departments against Form-'D' is no longer available as the same has been withdrawn w.e.f. 1st April, 2007 by the Taxation Laws (Amendment) Act, 2007. Accordingly, rate of tax on inter-State purchases (purchase from outside the State) by Government Departments can go up from 4% to 12.5%. Hence, purchase of goods from outside the State by Government Departments is no longer economical if such goods are available inside the State. Besides, purchase of goods from outside the State erodes the State's consumption base for taxation.
- (iv) These instructions are to be strictly followed by the Departments and Sub-ordinate offices. It is further advised that if, in any case, after cost comparison of articles available inside the State with that of outside the State, a Government office decides to purchase goods from outside the State, the supplying dealer may be asked to supply the goods through billing by a branch office/a Sales Depot of the manufacture inside the State in order to protect State's consumption base for taxation.
- (v) These instructions will equally apply to statutory bodies, State Public Sector Undertakings and Autonomous Institutions under the administrative control of the State Government.

6. The guidelines issued by the erstwhile Industries Department vide their Notification No.I-SI-143/2009(Pt)/IND-2375, dt.11.2.2010 for constitution of Purchase Committee by inducting representatives of Director of Export Promotion & Marketing read with provisions of Rule-12 of the Delegation of Financial Powers Rules, 1978 shall be followed.

7. These guidelines/instructions enumerated above regarding procurement of goods from local MSEs registered with respective DICs, Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC shall be deemed to be a part of the Odisha General Financial Rules.

By order of the Governor

Sd/-

Additional Chief Secretary to Government

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

No. Codes-27/11-42280/F

Date. 26.9.2011

OFFICE MEMORANDUM**Subject: Guidelines for engagement of consultants.**

Consultants are now being engaged by the State Government and its various agencies to provide a wide range of services to supplement the capacity of the employers. Pending revision of Orissa General Financial Rules on the lines of General Financial Rules-2005, there is a need to lay down the fundamental principles regarding engagement of consultant(s) applicable to all Administrative Departments, Heads of Departments and Heads of Offices. These instructions are to be followed in conjunction with the guidelines contained in the “**Manual of Policies and Procedure for Employment of Consultants**” issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance (www.finmin.nic.in). However, engagement of Consultants for Externally Aided Projects funded by loan or grant from bilateral / multilateral donor agencies like IBRD, IDA, ADB, DFID, JICA etc. would be guided by the procurement procedures envisaged in the respective loan/credit agreement.

2. Identification of Work / Services required to be performed by Consultants: Engagement of consultants may be resorted to in situations requiring services for which requisite expertise and manpower is not available within the organisation.

3. Authority competent to hire Consultants: The Administrative Department and Heads of Department may hire professionals, consultancy firms or consultants (referred to as consultant hereinafter) for a specific job, which is well defined in terms of content and time frame for its completion or outsource certain services.

4. Powers to sanction expenditure and approved 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 limits indicated below:

Administrative Departments ₹ 200.00 lakh

Heads of Department ₹ 50.00 lakh

The Administrative Departments and Heads of Departments may enter into contracts for consultancy assignments within the aforesaid financial limits without reference to Finance Department. However, sanction of expenditure for consultancy services shall be subject to availability of budget provision.

5. Estimating reasonable expenditure: The competent authority proposing to engage consultant(s) should estimate reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other Organizations / Departments/ PSUs engaged in similar activities and ensure that available budget provision is adequate for the purpose.

6. Identification of likely sources:

(i) Where the estimated cost of the work or service is up to Rupees Ten lakhs, preparation of a long list of potential consultants may be done on the basis of formal or informal enquiries from other Administrative Departments, Heads of Departments, Heads of offices or Organisations involved in similar activities, Chambers of Commerce & Industry, Association of consultancy firms etc.

(ii) Where the estimated cost of the work or service is above Rupees Ten lakhs, in addition to (i) above, an enquiry for seeking 'Expression of Interest' from consultants should be published through a brief advertisement in at least one national daily, one local daily and the details be made available in the web site of competent authority. The web site address should also be indicated in the advertisement. Enquiry for seeking Expression of Interest should include in brief, the broad scope of work or service, inputs/support/materials/data to be provided by them, eligibility and the pre-qualification criteria to be met by the consultant(s) and consultant's past experience in similar work or service. Adequate time should be allowed for getting responses from interested consultants.

7. Short listing of consultants: On the basis of responses received from the interested parties as per the above paragraph, consultants meeting the requirements should be short listed for further consideration. The number of short listed consultants should not be less than three.

8. Preparation of Terms of Reference (TOR) : The TOR should include

- (i) Precise statement of objectives of the consultancy assignment;
- (ii) Outline of the tasks to be carried out;
- (iii) Schedule for completion of tasks;
- (iv) The support or inputs/ materials/ data to be provided by the competent authority to facilitate the consultancy.
- (v) The final outputs in quantifiable/ comprehensible terms that will be required of the Consultant;

9. Preparation and Issue of Request for Proposal (RFP): RFP is the document to be used by the competent authority for obtaining offers from the consultants for the required work / service. The RFP should be issued to the shortlisted consultants to seek their technical and financial proposals. The RFP should contain:

- (i) A letter of Invitation
- (ii) Information to Consultants regarding the procedure for submission of proposal.
- (iii) Terms of Reference (TOR).
- (iv) Eligibility and pre-qualification criteria in case the same has not been ascertained through Enquiry for Expression of Interest.
- (v) List of key positions/ resource persons whose CV and experience would be evaluated.
- (vi) Bid evaluation criteria and selection procedure.
- (vii) Standard formats for technical and financial proposal.
- (viii) Proposed contract terms.
- (ix) Procedure proposed to be followed for mid-term review of the progress of the work and review of the final draft report.

The standardized format developed by the Ministry of Finance, Government of India and available in the website of the Ministry of Finance (www.finmin.nic.in) may be adopted for the purpose with suitable customisation to meet specific needs.

10. Receipt and opening of proposals: Proposals should ordinarily be asked for from consultants in 'Two-bid' system with technical and financial bids sealed separately. The bidder should put these two sealed envelopes in a bigger envelop duly sealed and submit the same to the competent authority by the specified date and time at the specified place. On receipt, the technical proposals should be opened first by the competent authority at the specified date, time and place.

11. Evaluation of Technical & Commercial Bids: Technical & commercial bids are to be analysed and evaluated by the committee constituted under Rule 12 (3) of the Delegation of Financial Power Rules to identify the bids, which are technically & commercially qualified. However, suitable domain experts may be included in the Committee to render assistance in evaluation of the bids. This committee shall record in detail the reasons for acceptance or rejection of the bids analysed and evaluated by it.

12. Evaluation of Financial Bids of the technically qualified bidders: The competent authority shall open the financial bids of only those bidders who have been declared technically qualified by the Committee as per the provisions of the foregoing paragraph for further analysis or evaluation and ranking and selecting the successful bidder for placement of the consultancy contract. The task of evaluation and ranking may be carried out by the Committee referred to in paragraph 11 above.

13. Negotiations and Award of Contract:

13.1 Negotiations are not an essential part of the selection process. In many cases, however, it is felt necessary to conduct negotiations with the selected consultant. Negotiations shall include discussions of the TOR, the methodology, staffing, Government / Department's inputs, and special conditions of the contract. These discussions shall not substantially alter the original TOR or the terms of the contract, lest the quality of the final product, its cost, and the relevance of the initial evaluation be affected. The final TOR and the agreed methodology shall be incorporated in "Description of Services," which shall form part of the contract.

13.2 Financial negotiations shall only be carried out if due to negotiations as mentioned in para 13.1 above, there is any change in scope of work which has any financial bearing on the final prices or if the costs/cost elements quoted are not found to be reasonable. In such negotiations, the selected firm may also be asked to justify and demonstrate that the prices proposed in the contract are not out of line with the rates being charged by the consultant for other similar assignments. However, in no case such financial negotiation should result in increase in the financial cost as originally quoted by the consultant and on which basis the consultant has been called for the negotiations.

13.3 If the negotiations with the selected consultant fail, the employer shall cancel the bidding procedure and re-invite the bids.

14. Late Bids: Late bids i.e. bids received after the specified date and time of receipt, should not be considered.

15. Consultancy by nomination: Under some special circumstances, it may become necessary to select a particular consultant where adequate justification is available for such single-source selection in the context of the overall interest of the Department. Full justification for single source selection should be recorded in the file and approval of next higher authority be obtained before resorting to such single-source selection.

16. Monitoring the Contract: The competent authority employing the Consultant should be involved throughout in the conduct of consultancy continuously monitoring the performance of the consultant(s) so that the output of the consultancy is in line with their objectives.

These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

By Order of Governor

Sd/-

PRINCIPAL SECRETARY TO GOVERNMENT

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

No. Codes-27/11-42284/F

Date. 26.9.11

OFFICE MEMORANDUM**Subject: Guidelines for outsourcing of services.**

In order to reduce operating cost and provide more effective delivery of public services a number of auxiliary and support services are now being outsourced by the State Government and its various agencies. Pending revision of Orissa General Financial Rules on the lines of General Financial Rules-2005, there is a need to outline the basic policy framework for outsourcing of services.

Outsourcing of Services:

(i) **Authority competent to outsource services:** The competent authority i.e. Administrative Departments and Heads of Departments may allow outsourcing certain services in the interest of economy and efficiency.

(ii) **Conditions precedent to outsourcing:** Outsourcing of services may be resorted to if adequate man-power is not available in the Organization for providing the required services. The services to be outsourced may include routine jobs like cleaning and sweeping of the premises, watch & ward, horticultural work, housekeeping services, maintenance of buildings, transport services, courier services, information and communication technology related services, highly professional and technical services etc. which is illustrative but not exhaustive. Other kinds of services may also be outsourced in case of the need for economy and efficiency in provision of services.

(iii) **Identification of the service to be outsourced:** The identification of the service to be outsourced is to be finalized by the Administrative Department and Head of Department in respect of its own Office or any attached or subordinate Office(s).

(iv) **Cost Estimate and Budget Provision:** The competent authority proposing to outsource a particular service should estimate the reasonable expenditure for the same by ascertaining the prevalent market conditions and consulting other Organizations / Departments/ PSUs engaged in similar activities and ensure that available budget provision is adequate for the purpose and then proceed to outsource the service.

2. Powers to sanction expenditure and approve outsourcing of services: Administrative Departments and Heads of Department are hereby authorized to approve outsourcing of services and sanction expenditure on outsourcing of services in each case subject to the financial limits indicated below:

Administrative Departments : Full powers

Heads of Department : ₹10.00 lakh

The Administrative Departments and Heads of Departments may enter into contracts for outsourcing of services within the aforesaid financial limits without reference to Finance

Department. However, sanction of expenditure for consultancy services shall be subject to availability of budget provision.

3. Identification of Potential contractors : The authority proposing to outsource a particular service should prepare a list of likely and potential contractors on the basis of formal or informal enquiries from other Administrative Departments, Heads of Departments, Heads of offices and Organisations involved in similar activities, scrutiny of 'Yellow pages', and trade journals, if available, web site etc.

4. Preparation of Tender enquiry: The authority proposing to outsource a particular service should prepare a tender enquiry containing, inter alia:

- (i) The details of the work or service to be performed by the contractor;
- (ii) The facilities and the inputs/materials which will be provided to the contractor by the competent authority;
- (iii) Eligibility and qualification criteria to be met by the contractor for performing the required work / service; and
- (iv) The statutory and contractual obligations to be complied with by the contractor.

5. Invitation of Bids:

(a) For estimated value of the work or service up to Rupees two lakhs or less: The competent authority should scrutinize the preliminary list of likely contractors as identified as per the provisions of paragraph -3 above, decide the prima facie eligible and capable contractors and issue limited tender enquiry to them asking for their offers by a specified date and time etc. as per standard practice. The number of the contractors so identified for issuing limited tender enquiry should not be less than three.

(b) For estimated value of the work or service above Rupees two lakhs:

The competent authority should issue a brief tender enquiry in one local daily asking for the offers by a specified date and time etc. and the details be made available in the web site of competent authority. In case the estimated value of work / service exceeds rupees ten lakhs the under enquiry should be advertised in at least one largely circulated National Newspaper.

6. Late Bids: Late bids i.e. bids received after the specified date and time of receipt should not be considered.

7. Evaluation of Bids Received: The Committee constituted under Rule 12(3) of the Delegation of Financial Power Rules should evaluate, segregate, rank the responsive bids and select the successful bidder for placement of the contract.

8. Outsourcing by Choice: Should it become necessary, in an exceptional situation to outsource a job to a specifically chosen contractor, the Competent Authority may do so in consultation with the Financial Adviser. In such cases the detailed justification, the circumstances leading to the outsourcing by choice and the special interest or purpose it shall serve shall form an integral part of the proposal.

9. Negotiations and Award of Contract

9.1 Negotiations are not an essential part of the selection process. In many cases, however, it is felt necessary to conduct negotiations with the selected service provider. Negotiations shall include discussions on staffing, Department's inputs, and special conditions of the contract.

These discussions shall not substantially alter the original the terms of the contract, lest the quality of service, its cost, and the relevance of the initial evaluation be affected.

9.2 Financial negotiations shall only be carried out if due to negotiations as mentioned in para 9.1 above, there is any change in scope of work which has any financial bearing on the final prices or of the costs/cost elements quoted are not found to be reasonable. In such negotiations, the selected firm may also be asked to justify and demonstrate that the prices proposed in the contract are not out of line with the rates being charged for other similar assignments. However, in no case such financial negotiation should result into increase in the financial cost as originally quoted and on which basis the service provider has been called for the negotiations.

9.3 If the negotiations with the selected service provider fail, the employer shall cancel the bidding procedure and re-invite the bids.

10. Monitoring the Contract: The competent authority should be involved throughout in the conduct of the contract and continuously monitor the performance of the contractor.

These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

By Order of Governor

Sd/-

PRINCIPAL SECRETARY TO GOVERNMENT

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. WF-II-22/2011-5522(5)/F., Dt. 11.02.2011

From

Shri J.K.Mohapatra, IAS
Principal Secretary to Govt.

To

The Principal secretary to Govt./
Commissioner-cum-Secretary to Govt./
EIC-cum-Secretary to Govt./
Industries Department/Tourism Department/Home Department/
Water Resources Department/Works Department.**Sub: Rationalization of Supervision/Overhead charges in respect of execution of construction works allotted to Departmental Undertakings/Public Sector Undertakings.**

Sir,

State Government have already taken a decision that with effect from 1st April, 2011, proportionate charges in respect of deposit works, to be executed on behalf of the other Government/Non-Government Bodies/Institutions on turnkey basis, shall be levied @ 10%. Necessary instructions in this regard have been indicated in Finance Department Office Memorandum No.WF-I-(W)-15/2010-49660/F., dated 01.12.2010 (copy enclosed for reference).

02. Since the State Government have taken a decision in principle to levy supervision charges @ 10% in respect of the deposit works, it is desirable that the supervision/overhead charges being levied by the Departmental Undertakings/Public Sector Undertakings in respect of Government works allotted to them for execution by different Government Departments/Agencies is also aligned with the policy. Accordingly, overhead charges/supervision charges in respect of State Government works allotted to the Departmental/Public Sector Undertakings under your administrative control i.e. Orissa Bridge & Construction Corporation, Orissa Police Housing & Welfare Corporation, Orissa Industrial Infrastructural Development Corporation, Orissa Construction Corporation and Orissa Tourism Development Corporation should be limited to 10%.

03. You are requested to issue necessary instructions to the Departmental Undertakings/PSUs to limit supervision/overhead charges within the prescribed ceiling of 10%. The reduced rate of supervision charges will, however, be applicable to the new works taken up by them on or after 1st April, 2011 in respect of ongoing works, supervision charges may be levied at the existing rates.

Sd/-

Principal Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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OFFICE MEMORANDUM

No.WF-I-(W)-15/2010-49660/F.,

dated. Bhubaneswar the 1st December, 2010.

Sub: Recovery of proportionate charges on percentage basis towards cost of establishment in respect of public works executed through Government Departments.

Currently proportionate charges are being levied broadly on the basis of principles enunciated in the Central Public Works Accounts Code. However, in the meanwhile, the CPWD in Office Memorandum No.DGW/MAN/134, dated 16th March, 2006 have done away with the levy of proportionate charges onwards for which Central Government are providing funds. Keeping this development in view, the State Government have decided that no proportionate charges shall be levied w.e.f. 1.4.2011 on all works for which funds are provided in the Budget. Accordingly, the estimates of the ongoing work shall be revised in respect of the balance work to be executed on or after 1.4.2011 and no proportionate charges shall be levied thereon.

2. In respect of Contribution and Deposit Work to be executed on behalf of other Government, Non-Government bodies & individuals etc. on turnkey basis, proportionate charges shall be levied @ 10% towards establishment charges. This revised rate would be applicable to new works to be taken up on or after 1.4.2011. The estimate for all such works shall include the revised percentage rate of proportionate charges towards cost of establishment only.

3. In case of PSUs and other Agencies wish to entrust only some components of the Project execution to the State Government's Departments in-charge of Public Works, the percentage of proportionate charges will be levied as follows.

Components of work	Percentage rate of Establishment charges
1. Preparation of Preliminary sketches	½%
2. Preparation of detailed working drawings	1%
3. Preparation of preliminary estimates	½%
4. Preparation of detailed estimates/scrutiny of estimates/scrutiny of bills/approval of plan	1%
5. Preparation of structural designs/technical sanction	1%
6. Execution	6%
Total:	10%

4. All previous orders in this regard including Works Department letter No.7411/W, dated 23.4.2003 would stand modified to this extent.

5. Administrative Departments, Controlling Officers and Divisional Officers entrusted with execution of works / projects are advised to ensure that the estimates are prepared / revised and proportionate charges are levied in accordance with the instructions contained in the previous paragraphs.

Sd/-

Principal Secretary to Government

No. RIDF-21/09- 1316/F.,

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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OFFICE MEMORANDUM

Bhubaneswar, dated 17.01.2010

Subject: Process reengineering for accelerated implementation of RIDF Projects.

On the basis of the inputs received in the meeting of the High Power Committee held under the chairmanship of Development Commissioner-cum- Additional Chief Secretary on December 3, 2009, it has been decided to revise the process and procedure for implementation of RIDF Projects as follows:

2. Action to be taken before posing projects to the High Power Committee: Administrative Departments and Projects Implementing Agencies are requested to comply the following requirements before posing RIDF Projects for approval of the High Power Committee (HPC):

- Completion of Preliminary survey and investigation of the projects.
- Preparation of preliminary project with provisional cost estimates.
- Identification of Government land, forest land and private land required for the projects.
- Identification of utilities, if any, to be shifted for implementation of the projects.

3. Action required to be taken before posing the projects to NABARD: Administrative Departments and Project Implementing Agencies concerned should ensure compliance with the following requirements before passing the projects for NABARD assistance:

- Preparation of the Detailed Report (DPR) on the basis of the current schedule of Rates (SoR).
- Administrative approval should be accorded on the basis of cost estimates projected in the DPR for the purpose of going ahead with land acquisition, forest clearance and other regulatory clearances.
- Formal processes for acquisition of private land clearances and other regulatory clearances should be initiated before posing the projects to NABARD.
- Necessary budget provision should be made for impletion of the projects in anticipation of the NABARD clearance.
- Procurement plan detailing the contract packages, draft bill documents including time line for execution of contracts should be finalized.

4. Action to be taken after the Projects is recommended by the Regional Office of NABARD: Administrative Departments and Project Implementing Agencies concerned should

take action, as follows, after the projects are recommended by the Regional Office of the NABARD:

- Update the cost estimate to the extent required, if necessary.
- Technical sanction should be accorded on the basis of updated cost estimates.
- Bids may be invited subject to substantial completion of land acquisition, forest and other regulatory clearances including shifting of utilities.

5. Action to be taken on receipt of NABARD sanction: On receipt of the sanction from NABARD, Administrative Departments and Project Implementing Agencies concerned are required to comply with the following requirements:

- Revise estimate and technical sanction may be issued, if required.
- Additional budget provision may be made, if required.
- Work plan should be finalized for impletion of the projects with verifiable performance milestones.

6. Facility for Project Preparation: Implementation of RIDF Projects in accordance with the revised modalities indicated above would require necessary provision to be made in the budget of the Administrative Departments concerned for taking up preparatory activities like survey investigation, preparation of DPR, land acquisition, forest and other regulatory clearances and shifting of utilities. Accordingly, a lump sum provision should be made in the budget of the Departments concerned for facilitating these preparatory actions.

7. Administrative Approval and Tendering : Normally, Administrative approval is allowed to be accorded for the infrastructure projects only if budget provision is available at least to the extent of 15% of the project cost. However, in case of RIDF projects, this requirement would be waived and the Departments concerned would be allowed to accord administrative approval and to go ahead with the tendering process after the project is recommended by the Regional Office of the NABARD. However, before finalizing the bids, Administrative Departments concerned may kindly ensure that the required acquisition of land, forest and other regulatory clearances as well as shifting of utilities is substantially completed so that the contractors do not face hindrances afterwards.

8. Budget Provision : The revised procedure indicated above also requires provision to be made in the budget for execution of works in anticipation of sanction by NABARD. This facility will be allowed by the Planning & Co-ordination Department for RIDF projects as a special dispensation.

9. These guidelines would be applicable to all RIDF projects to be recommended henceforth. These guidelines will also be applicable to all RIDF Projects which have already been sanctioned by NABARD and for which Administrative approval may not have been accorded so far and/or tender may not have been finalized so far.

10. These guidelines have been issued with the concurrence of P & C Department.

Sd/-

(J.K.Mohapatra)

PRINCIPAL SECRETARY TO GOVERNMENT

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

NOTIFICATIONBhubaneswar, dated the 6th January '04

No.Codes-3/2002-701/F., The Governor has been pleased to order that in the Delegation of Financial power Rules, 1978 notified in Finance Department Notification No.Codes-19/78/12000/F., dated 9th March, 1978, the following amendments shall be inserted in Rule-13, of sub-section-5 in order to avoid delay and expedite the execution of various infrastructure projects/developmental works financed under long-term Action Plan for K.B.K. and Schemes financed under AIBP, RIDF, EAPs, Finance Commission and Modernisation of Police Force for according administrative approval.

Name of the Schemes	Existing Limit	F.D Notification No. & Date	Revised Limit	Authority to Whom power is delegated
LTAP for KBK, Schemes financed under AIBP, RIDF, EAPs and Finance Commission	Upto ₹2.00 Cr.	5017/F., dt. 31.01.2003	₹ 5.00 Cr.	Administrative Department
LTAP Projects of KBK Dists.	Upto ₹2.00 Cr.	7672/F.,Dt.22.02.2003	₹ 5.00 Cr.	Chief Administrator
	Upto ₹50.00 Lakhs	7672/F.,Dt.22.02.2003	₹1.00 Cr.	Dy. Chief Administrator, KBK (R.D.C.)
RLTAP Projects of KBK	Upto ₹10.00 Lakhs	12958/F.,Dt.29.03.2003	₹ 20.00 Lakhs	Collectors of KBK Dists.
Residential & Non-residential Bldgs. Under modernization of Police Force	Upto ₹2.00 Cr.	3995/F., Dt.10.09.2003	₹5.00 Cr.	Home Deptt.

2. The enhanced power to accord administrative approval as indicated above is subject to the condition that 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 OPWL Code Volume-1. 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.

3. While according Administrative Approval to a project within the enhanced Delegated Financial Power indicated in Paragraph-1 above, the competent Authority shall see that the requirements as indicated in the check list annexed to this Notification are fulfilled.

4. The existing Delegation of Financial Power in respect of works other than the works indicated in Para-1 shall remain unchanged.

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

Extract of Rules of OGFR on Refunds of Revenue

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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. All 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 are prescribed in subsidiary rules 345 to 349 of the Odisha Treasury Code. The authority competent to sanction refunds in certain cases are given in an Appendix 1 of Volume II, of the Odisha Treasury Code.

169. Before a refund of any kind, otherwise in order, is allowed, the original demand or realisation 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 Odisha Treasury Code ... Appendix – 6.2)

Extracts of Rules of Odisha Treasury Code on Refunds of Revenue

* * *

345. Refunds of revenue – Refunds of revenue can be drawn early on the demand and on the receipt of the person entitled to receive them after production of proper authority on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

346. Every refund shall be noted against the original credit in the departmental account other document in which such sum are entered in detail, and a certificate of such note having been made must be given in all vouchers for refund.

Note – A copy of the order of the competent authority sanctioning refund may also be sent independently to the Treasury Officer concerned for verification before payment of the amount received by the party on the order.

(Notification No.24966-Tr.-A-104/66-F., dated the 14th July, 1967)

347. Except as hereinafter provided, or unless some other form has been prescribed by departmental Code Manual for any particular class of refunds bill drawing money from the treasury on account of refunds of revenue shall be prepared in form O.T.C. 39. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, and the Treasury Officer shall verify the credit by means the particulars in columns 4 and 5 and affix his signature in column 6 in token his having done so.

348. If the amount of an examination fee or any part of it is refunded a certificate shall be endorsed upon the original receipt by the Secretary, Odisha Public Service Commission or the appropriate authority concerned specifying the amount to be refunded: and the amount so authorised may be paid on presentation of the original receipt so endorsed at the treasury or office when it was issued, the recipient giving his receipt below the endorsement.

(Notification No.3563-Try.-II-20/74-F., dated the 27th January, 1975)

Note – When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several in a school, for which a single collective receipt has been issued the procedure laid down in Subsidiary Rule 347 to be followed.

349. The following provisions apply to refunds of revenue credited where the amount involved does not exceed ₹100/-:-

- (i) On receipt of a refund order passed by the competent authority, the Treasury Officer may at his discretion, issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the treasury and (b) intimating that on failure to comply with the invitation within one month (or such longer

period as may appear necessary) the amount of the refund will be remitted to the payees by postal money-order at his expense.

- (ii) When the payee appears in person at the treasury the Treasury Officer should see that no avoidable delay occurs in getting 'the voucher for the refund signed' by the payee who may then receive the payment personally or by a duly authorised agent or by money-order at his own expense.
- (iii) When money-order is issued under (b) of the notice referred to in (i) above, the Treasury Officer should follow the procedure prescribed in sub-rule (1) of the Subsidiary Rule 156.
- (iv) On receipt of the money-order acknowledgement duly signed by the payee, it should be attached to the refund voucher in which the full amount of the refund and the deduction made therefrom on account of the money-order commission should be clearly shown, the voucher should then be disposed of in the user way. The Accountant-General will accept such voucher with the money-order acknowledgement as a valid receipt for the full amount of the refund entered therein.

349 – A. Unless otherwise provided by any law or rule or departmental regulations an order for refund of revenue shall remain in force for a period of three months only from the date on which it was issued and no payment shall be made on its authority thereafter unless is got revalidated by the sanctioning authority.

(Notification No.19747-TRA-103/65/F., dated the 17th May, 1965)

Extracts of Rules of OGFR on write off of losses

* * *

42. (a) Subject to the limits and conditions specified in the delegation 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 by 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 Department or the other sub-ordinate authority have power to write off loss in accordance with the orders of delegation passed on this behalf, subject to the condition -

- (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.
- (iii) All sanctions to write off should be communicated to the Accountant-General, Odisha, 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 precedent 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 transaction and by the State Government, if it is on account 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 recovery 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 –

- (vi) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it;
 - (vii) the enforcement of recovery will, in the opinion of the State Government, cause undue hardship or it will physically impossible to effect the recovery; and
 - (viii) in the cause of disallowances of emoluments of the nature of pay as defined in Odisha Service Code, Rule – 33, made within one year of the date of Payment–
- (2) the Government servant is not in receipt of pay exceeding ₹12,000 a year or in case of others, the over-drawal has not the effect of raising the Government servant's pay beyond ₹12,000 in any year; and
- (3) the over-drawal has not been occasioned by delay in notifying a promotion or reversion.

(b) All sanctions to forego recovery under the forgoing rule should be communicated to the Accountant-General, Odisha. 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).

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

NOTIFICATION

No.FIN.COD.RULE-0002-2012-28648/F., Dt.6.8.2012

Amendment of Rule 15 of Delegation of Financial Power Rules

Amendment of Rule 15 of Delegation of Financial Power Rules was made in the year 1992. The Delegation of Financial Powers made in the year 1992 to the Administrative Department and other Authorities is not sufficient to meet the present day requirements, as a result of which many write off proposals are being referred to the Finance Department. With a view to ensuring expeditious disposal of write off cases, it is felt necessary to amend Rule 15 of Delegation of Financial power Rules, read with Rule 42 of Odisha General Financial Rules.

After careful consideration, have been pleased to amend Rule 15 by further delegating financial powers to different authorities to sanction write off of losses as per the amended provision mentioned below:-

15. Power to write off of losses:-

- 1) Powers specified herein relating to write off of losses may be exercised by the appropriate authority provided that :
 - a) The loss does not disclose a defect in rules or procedure, the amendment of which requires orders of higher authority or concurrence of Finance Department; and
 - b) There has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.
- 2) Write off of losses of cash in Treasury whether in course of remittance or out of Treasury balance and of over - payment made to Government servants are governed by rules as mentioned in Rule 43 and 44 of Orissa General Financial Rules.
(See Appendix – 7.1 for Rules 42 to 44 of OGFR)
- 3) For the purpose of assessment of the value of stores, the book value should be taken where price accounts are maintained and replacement value in other cases.
- 4) Subject to the above conditions, the general powers of different authorities to sanction write-off of losses will be as follows:

	Authority	Existing extent of delegated powers w.e.f. 7.9.1992	Extent of enhanced delegated powers w.e.f. 6.8.2012
a)	Administrative Department	₹ 15,000/- in each case	₹2,00,000/- in each case
b)	Member, Board of Revenue	₹10,000/- in each case	₹1,50,000/- in each case
c)	Heads of Department	₹7,500/- in each case	₹1,00,000/- in each case
d)	Collectors	₹ 3,000/- in each case	₹50,000/- in each case
e)	Heads of other Sub-ordinate Offices	₹1,500/- in each case	₹25,000/- in each case

Note :

- 1) **Value in “each case” to be reckoned with reference to the total value of stores to be written off on one occasion.** – The term “ each case “ used in this case in regard to write-off of irrecoverable losses of stores, deficiencies and depreciation in the value of stores included in stock and other accounts, should be interpreted with reference to a given point of time. If, on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with reference to individual articles constituting the lot. In this context, losses arising out of one incident should not be split up and written off separately on different dates in order to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend on the amount written off each time.
- 2) **Book Value** - The term “gross book value” refers to the historical cost of a fixed asset or item of stores or other amount substituted for historical cost in the books of account or financial statements. When this amount is shown net of accumulated depreciation, it is termed as “net book value”.
- 3) **Replacement Value** - The term “replacement value” refers to the value of an asset or item of stores as determined by the current estimated cost of replacing it

By order of the Governor

Sd/-

Principal Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT*** * *****NOTIFICATION****No.FIN-ES3-BT-0021-2012-42148/F****Dated 28.12.2012****Sub: *Decentralisation of procurement and supply of office stationery.***

Government in Finance Department after careful consideration have been pleased to dispense with the existing arrangement of centralized procurement and supply of office stationery by the Government press to different Government offices. The stationery procurement wing of the Government press will continue to handle only the printing and supply of the Government Diary and Government Calendar.

The Government offices are allowed to procure their requirement of stationery locally following the prescribed procurement process and procedure w.e.f. 1.4.2013. Allocation of funds for office stationery will be made demand-wise under a separate unit from the financial year 2013-2014.

By order of Governor

Sd/-

Special Secretary to Government

List of Office Stationeries

Papers of all descriptions (including envelopes, litho transfer paper), Carbon paper, Pencil, Slate Pencil, Stencil, Stencil Pencil, pen holder, pen refills, Fountain and Style Pen, Ink and ink powder (Cartridge), Sealing wax, Boards, Cards, Mill, Printing and duplicating inks, Accessories for typewriters and other office machines, Spare parts of machines, File cover and file boards, Tag, Tapes, Eraser, Computer consumables, Stapler, stapler pins, Calculator, Punching machine, Gum, paste, Binding materials, Packing materials, Packing cases, Leather, Imitation Leather, Cloth Buckram, Needles, Thread (Lines, Cotton, jute or wire), Brush, Tracing cloth, Ferro-galic, Linen envelopes, Blank Note, Writing pads, Blotting pads, Pin and pin cushion, Office cutlery, Rubber stamp, and Rubber seal, Stamp ink-pad, Metal Seal, Card indexes systems and cabinets, Erasing fluid, Rulers Type-writer Ribbon, Signature Pad, Jam Clip, Colour flags, Paper weight, Register, Coloured marker, Plastic folder and cover,

N.B : The above list is illustrative but not exhaustive.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 1068 /F., Date 10.01.2013
Codes-27/2011

OFFICE MEMORANDUM

Sub: Systematic appraisal and approval of new schemes or new services under Non-Plan and State Plan Schemes and where the scope of an existing scheme is proposed to be substantially altered and/ or cost estimate of projects/ schemes are to be revised.

Systematic appraisal and approval of new schemes or a new service where the scope of an existing scheme is proposed to be substantially altered and cost estimate of projects/schemes to be revised was under consideration of the State Government for some time past in line with the Standing Finance Committee (SFC) and Expenditure Finance Committee (EFC) of Government of India. After careful consideration, it has been decided to prescribe the detailed procedure for appraisal and approval of schemes/Revised Cost estimate as mentioned hereunder.

2. Authority for appraisal of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered:

(i) New scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered shall be subject to appraisal at different levels depending upon the financial estimated outlay of the scheme as indicated below.

Sl. No.	Financial Limit	Appraisal Forum
1	Upto ₹5.00 crore under State Plan.	Concerned Administrative Department in consultation with the Financial Advisor of the Administrative Department.
2.	Above ₹5.00 crore and upto ₹25.00 crore under State Plan.	Standing Finance Committee of the Administrative Department under the Chairmanship of Secretary concerned with Financial Advisor as Member-Convenor, Special Secretary/ Additional Secretary/ Joint Secretary in-charge of the scheme concerned in the Department, concerned Heads of Department, representative of Finance Department, Planning & Coordination Department and representative of related Department, if required.
3.	(a) All Non-Plan schemes irrespective of the cost. (b) State Plan Schemes costing more than ₹25.00 crore.	Expenditure Finance Committee (EFC) headed by Secretary, Finance and consisting of Secretary and Financial Advisor of the Administrative Department, concerned Heads of Department, Special Secretary/ Additional Secretary, Planning & Coordination Department, representative of line Department not below the rank of Additional Secretary and Special Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary of Finance Department in-charge of Resources/ Expenditure Control Branch, Financial Advisor of the Administrative Department will be Member-Convenor

(ii) Decision whether the scope of the scheme has not been substantially altered, is to be taken by the Secretary of the Administrative Department in consultation with the Financial Advisor of the concerned Administrative Department. However, to facilitate a decision on uniform basis, as far as possible, the following changes shall be deemed to constitute alteration in the scope of a scheme and which may be taken into account while taking such a decision.

- a) Any change that may lead to a change in the objectives of an approved scheme (which includes any material change in its physical scope).
- b) Any change in the programmes through which the objectives of an approved scheme are to be achieved.
- c) Any change in the pattern of resources including funds.

(iii) The relevant detailed information for appraisal by the appropriate forum as indicated above would be furnished in the **format at Annexure**.

3. Authority for approval of the new scheme or new service or substantial alteration of the existing scheme.

(i) The authority competent to accord approval/sanction of the new scheme or new service or substantial alteration of the existing scheme would be as indicated below.

Sl. No.	Schemes/ Service outlay	Authority competent to accord sanction/ approve the outlay of the new schemes/ services outlay/ alteration of the existing scheme	Remark
1	(a) Upto ₹100.00 crore in case of Non-Plan (b) Upto ₹100.00 crore under State Plan schemes	Minister in-charge of the Administrative Department.	Prior concurrence of P&C Department and Finance Department is deemed to have been taken at the time of appraisal and further separate concurrence is not necessary.
2	(a) Above ₹100.00 crore and upto ₹250.00 crore in case of Non-Plan (b) Above ₹100.00 crore and upto ₹250.00 crore in case of State Plan schemes	Chief Minister	Prior concurrence of P&C Department and Finance Department is deemed to have been taken at the appraisal stage and further separate concurrence is not necessary.
3	(a) Above ₹250.00 crore in case of Non-Plan. (b) Above ₹250.00 crore in case of State Plan schemes.	Cabinet.	Prior concurrence of P&C Department and Finance Department is deemed to have been taken at the appraisal stage and further separate concurrence is not necessary.

(ii) Approval/ sanction of the schemes/ services include design, delivery mechanism, financial outlay and all other relevant parameters for monitoring and evaluation.

(iii) Irrespective of the recommendations of the Appraisal Forum, specific approval/ concurrence of Finance Department for creation of new posts is mandatory.

(iv) The cost ceilings specified in para-2(i) and sub-para (i) above will be calculated for the projected cost for a period of five years.

4. Appraisal and approval of the revised cost estimates of the projects/ schemes

(a) The Revised Cost Estimates (RCE) of the projects/ schemes, both new which have gone through appraisal forum as well as on-going projects/ schemes which have not passed through appraisal forum shall have to be appraised and approved in the following manner.

- (i) Projects/ schemes with original outlay upto ₹25.00 crores under State Plan schemes arising due to change in statutory levies, exchange rate variations and price escalation within the approved project time cycle and the cases involving further cost increase **upto 20%** of the original cost (excluding the change statutory levies, exchange rate variations and price escalation within the approved project time cycle) is to be appraised by the Standing Finance Committee (SFC) of the Administrative Department and approved by the Minister-in-Charge of the concerned Administrative Department.
- (ii) RCE cases Projects/ schemes indicated above (upto ₹25.00 crores under State Plan schemes), involving increase of **more than 20%** after excluding the increase due to change in statutory levies, exchange rate variations and price escalations within the approved project time cycle will require appraisal by Expenditure Finance Committee (EFC) headed by Secretary, Finance Department and approval by the Chief Minister.

(b) RCE cases Projects/schemes with original out-lay exceeding ₹ 25.00 crores and upto ₹250.00 crore in case of State Plan schemes and all Non-Plan schemes costing upto ₹ 100.00 crore arising due to change in statutory levies, exchange rate variations and price escalations within the approved project time cycle as well as the cases involving further cost increase (excluding the changes due to statutory levies, exchange rate variations and price escalation within the approved project time cycle) will require appraisal by Expenditure Finance Committee headed by Secretary, Finance Department and approval of the Chief Minister.

(c) RCE cases of the projects/schemes with original outlay of above ₹250.00 crore under State Plan and above ₹100.00 under Non-Plan schemes arising due to changes in statutory levies, exchange rate variations, price escalation within the approved project time cycle as well as the cases involving further cost increase (excluding the change due to statutory levies, exchange rate variations and price escalation within the approved project time cycle) shall require appraisal at the level of the Expenditure Finance Committee and approval by the Cabinet.

5. Procedure for appraisal by Standing Finance Committee / Expenditure Finance Committee

The Administrative Department shall prepare Standing Finance Committee/ Expenditure Finance Committee Memorandum in the prescribed format appended to this Office Memorandum. The Secretary of the Administrative Department shall approve the Memorandum after which the Administrative Department shall circulate the same to Finance Department, Planning & Coordination Department and other Departments whose functional jurisdiction as per the Rules of Business is likely to be affected. In case of beneficiary oriented Social Sector Schemes, SC & ST Development Department and Women & Child Development Department shall be consulted. The consulting Departments on receipt of copy of the Memorandum shall within 2 weeks time furnish their responses. In case no reference is received within 2 weeks the Administrative Department shall issue a reminder to the consulting Departments insisting for their response within further 7 days time. After conclusion of such period the Chairman of the Committee shall fix up a date for the meeting. **In the absence of clear cut 2+1 week prior notice, the memorandum shall not be taken into consideration for appraisal.**

6. On receipt of comments from the consulting Departments, the Administrative Department will prepare a statement showing the observations of the consulting Department and response of the Administrative Department to each such observation. The statement will be circulated along with the notice for convening the meeting. At least three clear days will be allowed between the issue of notice for the meeting and the scheduled date of the meeting.

7. Procedure for approval of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered after appraisal:

After appraisal of the new schemes or a new service, or where the scope of an existing scheme is proposed to be substantially altered and cost estimate of projects / schemes to be revised, the concerned Administrative Department will take the approval of the Competent Authority as indicated in Paragraph-3 and 4 above keeping in view the provisions of Rules of Business and internal delegation made within the Department.

8. Schemes funded under RIDF, Externally Aided Project, AIBP, Finance Commission grants etc are not required to be placed for appraisal and/ or approval as these are governed by separate appraisal and approval mechanisms. It is the new scheme/ service or programme as a whole which needs appraisal and approval but not the different item/ component of work thereunder, which is to be sanctioned/ approved by the competent authority as per the Delegation of Financial Power Rules and extant codal Provisions/ Rules and Regulations. As such the individual items of work like- construction of buildings, Roads and Bridges, Irrigation canals etc under different plans and programmes so appraised and approved are not required to be appraised and approved again.

9. After the schemes have been appraised and approved, the Administrative Department concerned should furnish a Memorandum in Form-I to Finance Department (Both for Non-Plan and State Plan) and for State Plan schemes to Planning & Coordination Department containing the relevant information relating to the new scheme or new service or where the scope of an existing scheme is proposed to be substantially altered for enabling the Finance Department and Planning & Coordination Department to take appropriate follow up action. Cost of the scheme appraised/ approved will normally remain valid for and limited to 5 years unless otherwise specifically stipulated at the appraisal/approval stage.

10. These instructions shall be deemed to be a part of Odisha General Financial Rules & Delegation of Financial Power Rules and the relevant provisions thereof would stand modified/ revised accordingly. The financial limits stipulated in Paragraph-2, 3 and 4 above will automatically stand revised as and when the Delegation of Financial Power Rules are amended from time to time.

11. This has been concurred-in by the Planning & Coordination Department vide their UOR No. 284/PL-I, dt. 17.11.2012.

By Order of the Governor

Sd/-

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT

FORMAT FOR SFC/ EFC MEMORANDUM**1. Project identification**

- 1.1 Title of the project/ scheme:
- 1.2 Name of the sponsoring agency (Department/ Autonomous Body/ PSU):
- 1.3 Proposed duration of the project :
- 1.4 Total cost of the project over the proposed duration :

2. Project Status

- 2.1 Please indicate which category the project belongs to :
 - (a) Continuing scheme from past Plan periods and included in current Plan period.
 - (b) New Plan Scheme proposed in the current Plan period/ New Plan scheme not included in the current Plan period.
 - (c) Revised Cost Estimate (RCE) proposal.
- 2.2 If project pertains to category 2.1 (a), please summarise the benefits already accrued and expenditure already incurred along with an independent evaluation of the past performance of the project scheme.

3. Justification for the project

- 3.1 The justification for taking up/ continuing the project or scheme may be provided.
- 3.2 The alternatives that have been considered before firming up the design of the project may be stated. (This should also include alternate modes of project delivery, e.g. outsourcing PPP etc. that have been considered).
- 3.3 Please state whether the project proposal has objectives and which overlap with projects/ schemes being implemented by the same or another agency (Department/ Government Agency). In cases of overlap, please state why the project scheme needs to be considered as a separate standalone effort.

4. Project Objectives and targets

- 4.1 The objectives of the project may be mentioned. These objectives should flow from the project justification.
- 4.2 The expected date of project/ scheme completion may be stated. This should be realistic and supported with a chart indicating timelines for the important activities, with a critical path analysis, identifying the main constraints.
- 4.3 The specific targets proposed to be achieved of the project/ scheme may be mentioned. These targets should be necessary measurable. These should also be monitor-able, against baseline data. The baseline may be indicated.

5. Project design

- 5.1 Briefly explain the project Design. This should include all components of the project.
- 5.2 In case the project or scheme is location specific, please state the basis for selection of such location.
- 5.3 If the project involves creation/ modification of structural and engineering assets or change in land use plans, disaster management concerns as brought out in OM No. 37(4)/PF-II/2003 dated 19-06-2009 of Plan Finance-II Division, Department of Expenditure, Ministry of Finance available in the web-site of Ministry of Finance should be assessed. A self-certification in this regard may be enclosed with the SFC/EFC memo.
- 5.4 In case of beneficiary oriented project/ scheme, the mechanism for identification of the beneficiary and the linkage of beneficiary identification with UID numbers / National Population Register/Photo Identity Card may be indicated as advised in O.M. No. 1(3)/PF-II/2001 dated 09.08.2010 of Plan Finance-II Division, Department of Expenditure, Ministry of Finance available in the web-site of Ministry of Finance.
- 5.5 Wherever possible, the mode of delivery should involve the Panchayati Raj Institutions and Urban Local Bodies. Where this is intended, the preparedness and the ability of the Panchayats for executing the project may be indicated. If exceptions are to be made, the reasons may be explained.
- 5.6 In case the project involves land acquisition or environmental clearances, the specific requirements and the status in this regard may be indicated.
- 5.7 The legacy arrangements after the scheduled project duration may be mentioned. In case the project creates assets, arrangements for their maintenance and upkeep may be stated. (For example the project assets may be taken over and maintained by the State Government/ PRIs; ULBs).
- 5.8 Whether the guidelines of Bureau of Energy Efficiency and other related guidelines for energy efficient buildings etc. have been considered / complied with.
- 5.9 Whether the project is secured against natural/ man-made disasters like floods, cyclones, earthquakes, tsunamis etc.

6. Project/Scheme cost

- 6.1 Please provide the project cost estimate for its scheduled duration along with a break-up of year-wise, component-wise expenses segregated into non-recurring and recurring expenses. It may also be indicated whether land is needed, if so whether which agency is providing for it, and in case the cost of land is to be booked to the project, whether it has been included in the estimates.
- 6.2 Estimated expenditure on project administration (including expenses on consultants, etc.) may be separately indicated.

- 6.3 The basis of these cost estimates along with the reference dates for normative costing may be provided. The firmness of the estimate may be indicated along with the cost components that can vary, the factors that could cause the variation and the extent of the expected variation.
- 6.4 In case the project/ scheme involves payout of subsidy, the year wise expected outgo, up to the last year of payout, may be indicated.
- 6.5 In case the project/ scheme intends to create capital assets, employ specialised manpower or involves other activities that necessitate a Recurring Cost of Capital Expenditure (RCCE) (e.g., maintenance and upkeep costs of assets, salary costs of manpower, etc.) over the lifetime of the asset, such expenditures, on an annual basis, may be indicated in the project proposal.
- 6.6 It may also be stated whether the agency which would be assigned this legacy responsibility has been consulted and has agreed to bear the continuing recurring expenditure. (e.g., the PRIs/ULBs may need to incur the maintenance and upkeep costs of assets created under Plan schemes).
- 6.7 The cost towards salary/ fees/ emoluments of the project human resources as being proposed should be indicated (procedure for seeking approval of the human resource requirements is however detailed at para-7 below).
- 6.8 The component of the costs mentioned at 6.1-6.7, that will be shared by the State Government/PRIs/ULBs may be indicated.
- 6.9 In the event of fund transfer being made to PRIs/Urban local bodies or other organisations, “grants for creation of capital assets” may be indicated separately.

7. Project Human Resources

- 7.1 Please indicate whether the nodal officer directly in charge of the project has been identified. Details about his status, past experience in executing similar projects and balance tenure left for steering the project may also be mentioned.
- 7.2 In case posts (permanent or temporary) are intended to be created, such proposal may be sent on file to Finance Department separately. Such proposals may be sent only after the overall project proposal is recommended by the appropriate appraisal body (SFC, EFC, etc.). However, posts can be created only after approval/concurrence of Finance Department is obtained.
- 7.3 In case outsourcing of services or hiring of consultants is intended, brief details of the same may be indicated. It may also be certified that the relevant O GFR provisions will be followed which engaging the agency/ consultant
- 7.4 In case additional manpower requirement, please indicate the phased requirement over the project timeline (i.e. year-wise break- up of the manpower requirement).

8. Project financing

- 8.1 The source of financing for the project may be indicated. In case of project already included in the FYP, the specific earmarking may be mentioned. In case

of any deviations from this quantum, the sponsoring agency may indicate how the gap will be addressed.

- 8.2 The availability of funds in the budget of the present year and the requirements projected may be mentioned. In case of any deviations, please indicate how the gap will be addressed.
- 8.3 If external sources are intended, the sponsoring agency may indicate whether such funds have been tied up. In case firm commitment is not available, alternate plans for arranging funds may be indicated.
- 8.4 Whether the funding requirements have been fully tied up with Planning Commission may be indicated.

9. Project viability

- 9.1 In case of projects which have identified stream of financial returns, the financial internal rate of return may be calculated. The hurdle rate is considered at 12%.
- 9.2 In case of projects where financial returns are not readily quantifiable (typically social development projects), the economic rate of return may be estimated.

10. Project implementation, monitoring and evaluation

- 10.1 The administrative structure for implementing the project may be stated. In case new structures/ entities etc. is by and large to be avoided. In case new structures are intended to be created for administering the scheme, the details of such structures and specific justification for the same may be provided. Such new structure should be proposed only if it is/has been established after proposed/additional work.
- 10.2 A flow chart for the intended fund flow mechanism may be indicated. Funds flows for all schemes/ projects should ordinarily be through the Government Departments/PSUs/PRIs/ULBs.
- 10.3 The monitoring framework for the project/ scheme may be indicated. The arrangements for audit of the project may also be stated.
- 10.4 Measurable parameters for evaluation of impact and outcome with reference to the scheme objective should be indicated.
- 10.5 Period of evaluation such as mid-term/concurrent/post project etc. and method of evaluation viz. in-house/third party will also be provided.

11. Project/Scheme sensitivities

- 11.1 Any foreseeable constraints/ uncertainties which can affect the technical design, costing and implementation of the project may be indicated.
- 11.2 The likely impact of these constraints/ uncertainties on the project parameters may be stated. In particular, the sensitivity of the project cost, project schedule and project viability towards the possible constraints/ uncertainties may be mentioned.

12. Project period

- 12.1 The expected date of project completion may be stated. This should be realistic and supported with PERT chart of the important activities, with a critical path analysis, identifying the main constraints.
- 12.2 The project closure date should be also indicated beyond which further government support/ disbursal of funds will not be required.
- 12.3 A time line for the project deliverables (i.e. measurable deliverables phased year-wise) may be included.

13. RCE proposals

- 13.1 Details of physical progress achieved and expenditure incurred and commitment made so far may be given.
- 13.2 Date of latest approved, revised and proposed completion schedule of the project along with time overrun and reasons thereof may be elaborated. Revised cost as propose may be given.
- 13.4 Reasons of increase in cost may be given in the following manner
 - (a) Price Escalation
 - (b) Foreign Exchange variation
 - (c) Statutory levies
 - (d) Change in Scope
 - (e) Addition/ deletion
 - (f) Under-estimation
 - (g) Others (to be specified)
- 13.5 The underlying justification for increases in cost due to various factors may be explained.
- 13.6 Effect of revision in capital cost estimates on cost of production and profitability / viability with reference to earlier approved capital cost of the project
- 13.7 Evaluation Reports by in-house/external agencies, Audit Reports etc. on the outcome of the projects, if any, should be brought out in the Memorandum.
- 13.8 Report of Departmentally related Standing Committee, if any, to fix the responsibility for cost and time overrun along with action taken report on its recommendations may be appended with the memo.

Form-I*[See Paragraph-9]***MEMORANDUM FOR PROPOSALS INVOLVING EXPENDITURE
ON NEW SERVICE OR NEW INSTRUMENT OF SERVICE**Government of Odisha
Department of**MEMORANDUM**

1. **Statement of Proposal :**
 - a) Title of the proposal / scheme.
 - b) Description of the proposal / scheme and its objects.
 - c) Justification for the proposal / scheme and what alternatives have been considered.
 - d) Description of the manner in which the proposal / scheme is proposed to be implemented including mention of agency through which the scheme will be executed.
 - e) Schedule of programme and target date of completion.

2. **Financial implications of the proposal :**
 - a. Nature of the scheme (Plan- State/Central or Centrally sponsored – or Non-Plan.)
 - b. Total outlay (recurring and non-recurring separately), its broad details and its year-wise phasing.
 - c. (i) Plan allocation, in a Plan scheme; and
(ii) Budget provision in the current financial year;
if no Budget provision exists, how is the expenditure proposed to be met?
 - d. Component of grant, loan and subsidy, if any, in the total outlay involved and their proposed terms.
 - e. Number of posts, their pay scales and the basis adopted for staffing
(Statement attached).
 - f. Broad details of construction works, their justification and basis of estimates
(Statement attached).
 - g. Requirement of stores and equipment together with justification and cost
(Statement attached).
 - h. Achievement / return expected and other economic implications, if any.

3.
 - a) Comments, if any, of the Planning & Coordination Department (for Plan Schemes only).
 - b) Comments, if any, of other Departments which may have been consulted.
 - c) Whether Appraisal made by SFC/ EFC and approval by the competent Authority.

4. Supplementary information, if any.

5. Points on which decision / sanctions are required.

Secretary to the Government
Department of

Extracts of Rule – 121 of O.G.F.R.

* * *

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 exceed ₹25,000 an advertisement shall ordinarily be made in a local Newspaper at least seven days before the date of auction

GOVERNMENT OF ORISSA
INFORMATION & PUBLIC RELATION DEPARTMENT

No.ADV-IIIA-192/98-33281/IPR

Dated Bhubaneswar the 16th December 1998.

RESOLUTION

SUB: ADVERTISEMENT POLICY OF GOVERNMENT OF ORISSA – 1998

Consequent upon transfer of subject relating to control of Newspapers etc. to I & P.R. Department, the question of amending the advertisement policy and framing a set of rules for issue of Government advertisements and advertisements of Government Undertakings, etc. was under consideration of Government for some time past, Government has after careful consideration, been pleased to decide as follows :-

1. DEFINITION

- | | | | |
|--------|---------------------------|-----|---|
| (i) | Government | ... | Government means the Government of Orissa in the Information and Public Relation department. |
| (ii) | Policy | ... | Means the advertising policy of the Government of Orissa. |
| (iii) | Advertisement | ... | Means all Government advertisements and advertisements of all government of Orissa Undertaking, Corporations and Board, etc. released through Information and Public Relations Department. |
| (iv) | Daily Newspaper | ... | Means a publication that circulates news and Comments on Current affairs and is Published everyday. Bi-weeklies and try-weeklies are included in this category. |
| (v) | Periodicals | ... | Include weekly, fortnightly, monthly, quarterly, half-yearly and annual Publications. |
| (vi) | Classified Advertisements | ... | Is that Advertisement which is published in a compact section of a Newspaper, under specified heads, as opposed to the display Advertisement.
This includes the Following, namely:-
(a) Situation Vacant
(b) Tender and auction notices, and
(c) Statutory notices and miscellaneous announcements. |
| (vii) | Display Advertisement | ... | Is that Advertisement which has conspicuous display of contents and is Published run over the paper, as opposed to the classified advertisement. This includes the following:-
(a) Mass Campaigns, and
(b) Sales Promotion |
| (viii) | Commercial Advertisement | ... | Means advertisements emanating from State Government Undertakings, Corporations, Board etc., Inter-state Joint Projects as well as those relating to centrally sponsored schemes and those connected with any commercial schemes: the Cost of Publication of which is borne by the clients concerned. |

2. CATEGORY

Small, Medium & Big Newspaper/Periodicals shall be categorized as under (to be revised as per R.N.I. guidelines from time to time).

- | | | | |
|-------|--------|-----|---|
| (i) | Small | ... | Up to a Circulation of 25,000 copies per issue |
| (ii) | Medium | ... | Circulation ranging between 25,000 to 75,000 copies per issue |
| (iii) | Big | ... | Circulation above 75,000 copies per issue |

3. PRINT AREA

Newspapers/ Periodicals should have the following minimum print area to be acceptable for issue of Government advertisements.

Periodically		Print area not less than
Dailies	...	760 Std. col. Cms
Weekly & Fortnightlies	...	480 Std. col. Cms
Monthlies & Other Periodicals	...	960 Std. col. Cms

Exceptions might be made in the case of newspapers / Periodicals Published in tribal languages or primarily for tribal readership.

4. ELIGIBILITY

Eligibility of newspapers and periodicals for release of Government advertisements:

- (i) Newspapers and Periodicals eligible for Government advertisements must have a minimum paid circulation of not less than 10,000 copies for issue.
- (ii) National daily newspapers and periodical with all-India circulation in the approved list of Directorate of Advertising and Visual Publicity, Government of India also be considered for release of advertisements.
- (iii) The Newspapers/Periodicals should have uninterrupted and regular publication for a period of not less than four (4) months. Quarterly journals have to bring out at least two issues before they are considered.
- (iv) Compliance with the Press and Registration of Books Act, 1867 and registration of daily newspapers/Periodicals with the Registrar of Newspapers of India, New Delhi (R.N.I.) are essential for being eligible to avail Government advertisements.
- (v) All Newspapers and periodicals published from Orissa Satisfying the above criteria must be either in Oriya or English language.
- (vi) All Newspapers and Periodicals published outside Orissa in Oriya language satisfying other eligibility Criteria.
- (vii) National Hindi and English newspapers satisfying the above criteria.
- (viii) House Journals, House Magazines and Souvenirs will not ordinarily qualify for Government advertisements.

(ix) All eligible newspapers may submit application in prescribed proforma as in the Annexure to be in the approved list of I. & P.R. Deptt. to obtain advertisements at rates to be settled as in Para 12 below.

(x) Relaxation will be made in the case of the following:

Specialised/Scientific/Technical Periodicals of uninterrupted regular publication and of repute with a paid circulation of 1000 copies for issue.

5. RELEASE OF ADVERTISEMENTS (GENERAL)

Policy for release of advertisements :-

(i) Keeping in view of Government policy, Publicity requirements and availability of funds, a balanced and equitable placing of advertisements is aimed at Government advertisements are not intended to be a measure of financial assistance to newspapers/Periodicals. However, appropriate Weightage or consideration will be given to;

(a) Small and Medium newspapers/Periodicals.

(b) Language newspapers /Periodicals.

(c) Specialised, Scientific and Technical Periodicals.

(d) Any other category which Government may consider appropriate for special and bonafide reasons.

(e) To only genuine newspapers which circulate news or comments on current affairs; likewise to only standard journals/ Periodicals on Science, art, literature, sports, films, cultural affairs, etc. Regularly in Publication is to be considered as one of the criterion for release of Government advertisements.

(ii) General policy governing release of advertisements within the funds available will be as follows:

(a) There must be widest possible coverage so as to reach the masses.

(b) Preference in release of advertisement will be given to Oriya dailies.

(c) Pulling power, Production standard and the language and areas that are intended to be covered.

(d) While political affiliation of a newspaper or periodical will not be taken in to account advertisement support may be withdrawn when the newspaper / Periodical acts in disregard to journalistic ethics. Whether or not the newspaper / periodical has violated journalistic ethics shall be judged by any of the following parameters, namely:-

(i) Baseless, motivated, malicious, scurrilous or obscene reports or comments;

(ii) Reports imputing a person of statements he/she has not make;

(iii) Reports or comments designed to affect communal harmony or national integration or preach violence or lawlessness, offend the sovereignty and integrity of India;

(iv) Reports or Comments repugnant to socially accepted norms of public decency and morals; and

(v) Non-Publication or Publication in a mutilated or tendentious manner of Government Press Notes, Handouts, Communiqués, Press Contradictions, etc.

(iii) No classified advertisement will be issued to journals / Periodicals unless specifically approved by Government.

(iv) Since the objective of advertisements is to provide information to the people, the following criteria shall be taken in to account while releasing the advertisements.

- (a) Whether the newspaper/periodical reaches the class – of people, whom the advertisement seeks to inform; and
- (b) Whether the newspaper / periodical has sufficient circulation in the area where the advertisement seeks to make an impact.

In view of limitation of funds, it will be legitimate to release advertisements to different newspapers/periodicals on rotation basis. This method will also provide some support to small newspapers/Periodicals.

(6) RELEASE OF ADVERTISEMENTS OF PUBLIC UNDERTAKINGS, CORPORATIONS, BOARDS ETC.

All commercial, classified and display advertisements by State Government Agencies, Undertakings, Corporations, Boards etc. will be routed through Information and Public Relations Department to eligible Newspapers / Periodicals in the approved list. The budget provision of the undertakings will be communicated to the Information and Public Relations Department at the beginning of the year for keeping an effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I. & P.R. Deptt. shall communicate approved rate in respect of each Newspaper / periodical to all such advertisers in order to enable them to make payment directly to the newspapers under intimation I. & P.R. Department.

(7) RELEASE OF ADVERTISEMENTS OF GOVERNMENT DEPARTMENTS AND HEADS OF DEPARTMENTS

All Government classified and display advertisements shall be released to Newspapers / periodicals in the approved list by I. & P.R. Department only. In no case advertisements shall be released directly by other departments of government, Heads of departments and subordinate Offices. All provisions of advertisement of all Government departments will be made in demand No.25 of I. & P.R. Department. All Land Acquisition officers shall deposit their advertisement cost in receipt head of the I. & P.R. Department.

(8) PAYMENT OF BILLS AND PROCEDURE FOR RELEASE O F CLASSIFIED AND DISPLAY ADVERTISEMENTS:

- (i) Classified advertisement will not be issued to more than four local dailies and that too, for more than one insertion, unless specially considered necessary. If it has a message particularly requiring wider publication outside the State, it may be released to outside dailies, but to not more than two such dailies for one insertion only, unless otherwise considered necessary.
- (ii) The advertiser shall allow a reasonable time gap (at least seven days) between the date of publication of the advertisement and last date of receipt of tenders/applications, etc. The advertisers should send their classified advertisements (tender, quotation, auction notices, etc.) in a precise form for publication to the Director, I & P.R. Department sufficiently in advance.
- (iii) I & P.R. Department will maintain a chronological computerized record and issue computerized acknowledgement to the advertiser after receipt of the advertisement matter to monitor proper distribution of advertisements. All advertisers shall ensure physical submission of the advertisement materials with the Director, Information and Public Relations and obtain Computerised receipt

there for. The Director, I. & P.R. shall be responsible for timely publication of the advertisements in the newspaper failing which sufficient reason shall be communicated to the advertiser well in advance. The concerned branch officer of advertisement shall be personally responsible for any lapse.

- (iv) The publishers of approved newspapers and periodicals published in Orissa will regularly send each of their issues to Information and Public Relations department to enable the Government to decide whether the publication is regular and whether the newspaper / periodicals is not acting in a manner repugnant to journalistic ethics.
- (v) Classified advertisements will be released for publication in the daily newspapers proportionately according to the circulation in order to maintain equitable distribution. Preference will be given to small and medium newspapers and periodicals.
- (vi) The advertisers should not issue more than two corrigenda relating to any particular advertisement for publication except in special cases.
- (vii) In case of any wrong publication of printing mistake which may misguide or which may not convey the intended message, the publisher shall republish the advertisement, free of cost on request, failing which the bill for such wrong publication will not be accepted for payment. The Newspapers shall publish the advertisements on the specified data failing which no payment shall be made.
- (viii) Not more than (4) advertisements need be released for publication in one particular issue of any journal/periodical ordinarily.
- (ix) After publication of the advertisement in the Newspapers / periodicals the publisher will have to submit the bill to I. & P.R. Department within 15 days from the date of publication.

(9) CIRCULATION OF NEWS PAPERS / PERIODICALS PROCEDURE FOR SETTLING CIRCULATION

The Districts Information and Public Relations Officers (DIPRO) duly authorized by Director Information and Public Relations shall verify the circulation figures and indicate his finding to the concerned newspaper/periodical within his jurisdiction. While verifying the circulations, the verification will be based on capacity of printing press. Purchase figures of news print used sales network and other relevant factors. The District Magistrate will carefully scrutinize and approve the finding of DPRO before concluding the findings.

In case the newspaper concerned do not agree to the finding of the DPRO they may first appeal to the District Level Circulation Monitoring Committee (DLCMC) as constituted below:-

District Level Circulation Monitoring Committee:-

- | | |
|-----------------------------|--------------------|
| 1. District Magistrate | - Chairman |
| 2. Superintendent of Police | - Member |
| 3. DIPRO | - Member- Convenor |

If the Newspaper/periodical concerned is not satisfied with the finding of the DLCMC (District Level Circulation Monitoring Committee) , they may appeal to the State Level Circulation Monitoring Committee (SLCMC) constituted as under;

State Level Circulation Monitoring Committee:

- | | |
|----------------------|--------------------|
| 1. Secretary, I.P.R. | - Chairman |
| 2. I.G. of Police | - Member |
| 3. Director, I&P.R. | - Member- Convenor |

Those Newspapers which have certificate of circulation as members of Audit Bureau of Circulation may be exempted from process of certification referred to above. Unless there are valid reasons to work out verification in the above manner.

Annual Verification: Annual Verification of the circulation and cessation or otherwise of the Newspaper will be made as per procedure prescribed above.

10. SETTLEMENT OF RATE

(i) Circulation (as determiner in para (2) above), size, Price per issue, standard of Production of a Newspaper/periodical, the rate charged by other Newspapers/periodicals of the same locality/region with comparable circulation will be taken into consideration for settling the advertisement rates.

(ii) The rate fixed by the Director of Advertising and Vidual Publicity (DAVP), Government of India, will be given due regard in settling advertisement rate of Newspapers and periodicals.

(iii) The rate of Newspapers and Periodicals which do not have any approved rate of the D.A.V.P for display and classified advertisements may be fixed by the Government taking in to consideration the criteria in item (i) above.

(iv) The State Government will enter in to appropriate rate contracts with individual Newspapers/periodicals both outside and inside the state before release of advertisements for publication. The rates shall specify uniform flat rate for both display and classified advertisements. Rates shall remain valid from 1st July of any year to 30th June of next year.

(v) The Decision of Government in the matter of fixation of rates will be final.

11. GENERAL

This policy supersedes all previous Government order and instruction in the matter.

N.B.:-This policy resolution has been published in the Extraordinary Orissa Gazette No.1708, dated 23-12-1998.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

Memo No.OFS II(S)58/11-26048(225)/F., Bhubaneswar, dated the 6th June, 2011

To

All Departments of Government
All Heads of Departments.**Sub: *Assignment of drawing and disbursement responsibilities to the Financial Advisors (FAs) / Assistant Financial Advisors (AFAs) / Accounts Officers.***

Specific instructions were issued by the Finance Department to the Administrative Departments / Heads of Departments vide Memo No. O.F.S.-196/61-3802/F., dtd. 29th January, 1962 not to entrust drawing and disbursing responsibilities to the FAs/AFAs and Accounts Officers. Further in Finance Department's Letter No.31487(21)-Codes-70/63/F., dated 26th September, 1963 Administrative Departments were advised not to utilize FAs / AFAs for administrative and miscellaneous works (including the work of DDO).

2. It has come to our notice that notwithstanding these instructions some Departments / Heads of Departments have assigned drawing and disbursement responsibilities to the AFAs / Accounts Officers. This is a clear violation of the instructions issued by the Finance Department. Administrative Departments and Heads of the Departments concerned are advised to divest their AFAs / Accounts Officers of drawing and disbursement responsibilities forthwith and assign these responsibilities to any other eligible officer working in their establishments.

3. Treasury Officers / Sub Treasury Officers are being advised not to entertain any bill submitted by any AFA / Accounts Officer functioning as Drawing & Disbursing Officer.

Sd/-
Principal Secretary to Govt.

GOVERNMENT OF ORISSA
FINANCE DEPARTMENT

* * *

No.Codes-33/2003-251/F/.

Dated, the 02.01.2004

MEMORANDUM

Sub: *Concurrence of Finance Department and of the Financial Advisors of the Department.*

The Orissa Government Rules of Business provides the manner in which Government business will be transacted by the Departments specified in the first schedule there-to.

2. Rule 10 of the Rules of Business relates to concurrence of Finance Department on various matters affecting the finances of the State. For ready reference, Rule 10 of the Rules of Business is reproduced below.

“10(1) No department shall without previous consultation with the Finance Department authorize any orders (other than orders pursuant to any general delegations made by the Finance Department) which either immediately or by their repercussions will affect the finances of the State or which in particular, either–

- b. relate to the number or grading or cadres of posts or the emoluments or other conditions of service or post; or
- c. involve any grant of land or assignment of revenue or concession, grant lease or license of mineral or forest rights or a right to water-power or any easement or privilege in respect of such concession; or
- d. in any way involve any relinquishment of revenue.

(2) No proposal which requires previous consultation with the Finance Department under sub-rule (1) of this rule but in which the Finance Department has not concurred, may be proceeded with unless a decision to that effect has been taken by the Cabinet.

(3) No re-appropriation shall be made by any department other than the Finance Department except in accordance with such general delegations as the Finance Department may have made.

(4) Except to the extent that power may have been delegated to the Departments under rules approved by the Finance Department, every order of an Administrative Department conveying a sanction to be enforced in audit, should be communicated in the manner as prescribed by the Finance Department from time to time.

(5) Nothing in this rule shall be construed as authorizing any department including the Finance Department to make re-appropriations from one grant specified in the Appropriation Act to another such grant.”

3. In addition, Rule 22 of the delegation of Financial Powers Rules, 1978 describes role, duties and responsibilities of the Financial Advisors. The said rule inter-alia stipulates as under.

“22(a) Financial Advisers/ Assistant Financial advisers have been posted to assist Administrative Departments in Budget formulation, scrutiny of projects and programme, and for post-Budget vigilance to ensure that there are neither considerable shortfall in expenditure nor unforeseen excess for which provision has not been made in the original Budget or in the revised estimates. Close association of the Financial Adviser with the formulation and implementation of programmes involving expenditure will facilitate more effective discharge of the Financial Adviser’s responsibility. It is cardinal to the working of the schemes that the Financial Adviser should be associated with the formulation of schemes from the initial stage. The Financial Adviser will also be responsible for preparation of the Department’s Performance Budget and monitoring of the progress of collection of revenues and other Government dues. Maintenance of an efficient accounting system is essential for the purpose.

- (b) The Financial Adviser shall be consulted in the matter of exercise of powers delegated under these rules. In all such cases where the Secretary of the Administrative Department proposes to over-rule the advice of the Financial Adviser reference may be made to the Finance Department.
- (c) The duties and responsibilities of the Financial Adviser/ Assistant Financial Advisers are defined and detailed in Annexure-E. The Financial Advisers should not be saddled with pure administrative functions and items of work of miscellaneous and routine nature as that may hamper in due discharge of the duties and responsibilities specially entrusted to them. The Financial Advisers and Chief Accounts Officers/ Accounts Officers attached to the Heads of Departments and other officers shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Departments.
- (d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/Assistant Financial Adviser.”

4. Despite clear provisions in the Rules of Business and Delegation of Financial Powers Rules, 1978 referred to above, it is seen that decisions are being taken by some Administrative Departments having financial implications without the concurrence of Finance Department or without concurrence of Financial Advisors of the Administrative Departments where powers have been delegated to the Administrative Departments. It is also seen that orders having financial implications are being taken from the Hon’ble Minister of the Department or orders of Hon’ble Chief Minister are being obtained without prior concurrence of Finance Department or even without consulting Financial Advisor of the Departments as the case may be. This practice should be dis-continued forth-with.

5. Instructions were issued in Finance Department Memo No.10126(45)/F., dt.08th March, 2000 regarding timely submission of counters/para-wise comments and timely compliance of the orders of Hon’ble Courts with prior concurrence of Finance Department. It has come to the notice of Finance Department that in certain cases, Hon’ble Court’s orders having financial implications have been implemented by the Administrative Department without taking concurrence of Finance Department. This should be avoided and the officers responsible for implementing such orders without concurrence of Finance Department shall be personally held responsible.

Sometime meetings are being taken up by Hon'ble Ministers or Secretary of the Administrative Departments or other senior officers where the representative of Finance Department are invited to attend such meetings. The decision taken in such meetings are, some-time, being interpreted as concurrence by Finance Department on the ground of presence of the representative of Finance Department in the said meetings. In this context, it is hereby clarified that concurrence of Finance Department is accorded to a proposal only after examining various aspects of the issue and after approval of the Principal Secretary, Finance Department or Hon'ble Minister, in-charge of Finance as the case may be. Hence, mere presence of the representative of Finance Department in the meetings should not be taken as concurrence of Finance Department. The decisions taken in such meetings may be treated as suggestions or recommendations made in the meeting which have to be vetted by the Finance Department at the level of Principal Secretary/Secretary of Finance Department or Hon'ble Minister, in-charge of Finance as the case may be.

7. The Administrative Departments are requested to scrupulously follow the guidelines enumerated in the Rules of Business, Delegation of Financial Power Rules, 1978 and the instructions issued from time to time by Finance Department as indicated in the preceding paragraphs. In case the procedure out-lined in the preceding paragraphs have not been followed, Finance Department will not make any budgetary provision for implementation of such decisions and the Finance Department will not be a party to such decisions.

Sd/-
Principal Secretary to Government

**GOVERNMENT OF ODISHA
FINANCE DEPARTMENT**

No.13863 /F., Date 08.04.2013

FIN-COD-RULE-0002-2013

OFFICE MEMORANDUM

Sub: Comprehensive Amendment and revision of the Delegation of Financial Powers Rules, 1978.

In order to decentralize the decision making process for expediting execution of various plans, programmes and projects, the financial power of different authorities have been enhanced from time-to-time. There is still greater need for further enhancement of the powers to avoid delay in taking decisions and providing operational flexibility for execution of various plans and programmes. Besides, there is also need to put in place a system of appraisal and approval of the new services/ programmes on the lines of the procedure adopted by Government of India in order to keep a close watch on implementation of these programmes right from the initial stage, so that time over-run and cost over-run are avoided and achievement of physical targets is ensured. Moreover, in the meantime, certain developments have taken place and new initiatives have been taken to ensure fiscal transparency, accountability, and gradually migrate to paperless transactions. These include enactment of Odisha Fiscal Responsibility and Budget Management Act, 2005, withdrawal of system of Letter of Credit for the Engineering Departments, performing certain functions through service provider, online compilation of budget and distribution of budgetary allocation, hiring of vehicles for use in Government Offices etc. In order to achieve the various fiscal targets stipulated under the FRBM Act, 2005 as amended from time-to-time and also keeping in view the recommendations of the 13th Finance Commission and to closely monitor implementation of various plans, programmes and projects for completion as per the timeline, the roles of Financial Advisor/Chief Accounts Officer/Accounts Officer posted to various Administrative Departments/Heads of Department and other offices have assumed greater importance to effectively assist the Secretary of the Department and the Heads of the Department. Hence, there is a need to redefine the role of Financial Adviser in a comprehensive manner.

2. After taking into account the need for effective fiscal management and to avoid delay in execution of various plans and programmes, the existing provisions of Delegation of Financial Powers Rules, 1978 and the amendments made thereto so far, have been thoroughly reviewed with reference to the present day need to expedite decision making process at different levels. Accordingly, in continuation of previous Notifications/Office Memoranda on delegation of financial powers, Government have been pleased to amend and revise the various provisions of Delegation of Financial Powers Rules, 1978 in a comprehensive manner.

3. Some of the highlights of the important amendments/revisions now made and incorporated in the present edition (i.e. Sixth Edition) are indicated below.

(1) Each Case - Rule – 2(d)(i) and 2(d)(ii)

Each Case with reference to recurring expenditure and non-recurring expenditure has been defined and elaborated separately as follows :-

(i) **Each Case** in respect of **non-recurring** contingent expenditure means ‘**on each occasion**’. If on a particular occasion, a number of articles of furniture are to be purchased, the powers of the sanctioning authority should be reckoned with reference to the total value of articles of furniture to be purchased on that occasion, and not with reference to individual articles like tables, chairs, racks, etc., constituting the furniture. Thus subordinate authority empowered to incur expenditure on the purchase of furniture to the extent of ₹1,500 in each case, would be competent to purchase various articles of furniture not exceeding ₹1,500 in value on each occasion.

It should, however, be borne in mind that purchases arising out of the same indent should not be split up and made separately on different dates with a view to avoiding the sanction of higher authority.

(ii) **Each case** in respect of **recurring** contingent expenditure means ‘**each type of expenditure per annum**’, e.g., if a subordinate authority is empowered to incur expenditure on repairs up to ₹1,500 per annum in each case, the said authority would be competent to incur expenditure on repairs on any number of occasions during the year but subject to a limit of ₹1,500 for that year.

(2) Financial Advisor – Rule-2(f) has been enlarged and re-defined as follows: -

“**Financial Adviser**” includes Assistant Financial Adviser in case of Administrative Departments and the Financial Advisers and Chief Accounts Officers/ Accounts Officers attached to the Heads of Departments and other offices who shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Administrative Departments.”

(3) A new Sub-Rule, namely, 2(o) has been added to define other terms not specifically defined in the Delegation of Financial Power Rules, 1978 as indicated below.

“2(o) - Any other term appearing in these Rules (Delegation of Financial Power Rules, 1978), but not specifically defined herein, will have the same meaning as defined in the Odisha General Financial Rules, Odisha Budget Manual, Odisha Treasury Code, Odisha Service Code, General Provident Fund (Odisha) Rules etc., as the case may be.”

(4) Rule – 3 – Budgeting

The existing financial limit of ₹50,000/- appearing in second para of Rule – 3(1) has been enhanced to ₹1,00,000/-.

(5) Rule – 8 – Creation, Extension & Permanency of temporary posts

Keeping in view the provision of Rule – 10 of Odisha Government Rules of Business and the restrictions imposed by Finance Department for creation of posts, following provisions have been added to Rule – 8 (Creation, Extension & Permanency of temporary posts).

“Mere budget provision does not ipso facto confer any right on the Administrative Department for creation of post for which specific concurrence of Finance Department is to be obtained. ... **Rule – 8(2)(i)** .”

Existing Rule 8(5) regarding creation of posts in Government Companies or Undertaking has been substituted after taking into account the latest revised scale of pay under Sixth Pay Commission, special dispensation allowed by Government in the Public Enterprises

Department in the matter of delegation of power to the Board of Directors on re-organisation and restructuring etc.

The various restrictions, stipulations and guidelines issued by Finance Department from time to time on creation of posts have been appropriately included in Rule – 8.

(6) Rule 9 – Re-appropriation

(a) In Sub-Rule (1) (xii) (h)(i) of Rule-9, the power of re-appropriation of the Secretaries Works, Rural Development, Water Resources, Energy, H&UD Departments is enhanced from ₹2.00 lakh to ₹60.00 lakh in each case.

(b) The existing power of Chief Engineers to sanction re-appropriation upto ₹50,000/- in each case under Sub-Rule (1)(xii)(h)(ii) is deleted.

(7) Rule – 11(A) – Investment of Share Capital

The existing limit of ₹10.00 lakh has been enhanced to ₹100.00 lakh for investment as equity capital in any statutory corporation or company fully owned by State Government and ₹10.00 lakh per annum in place of ₹1.00 lakh in case of other Corporate Bodies.

(8) Rule – 12 – Contract for purchase and works

The existing heading has been substituted as “Contract for Procurement of Goods, Engagement of Consultants and Outsourcing of Services.”

The existing power of Heads of Department to execute contract and sanction expenditure on purchase upto ₹500.00 lakhs by Heads of Department has been enhanced to ₹750.00 lakhs.

Sanction of expenditure for procurement of goods and execution of contracts will be governed by F.D. O.M. No. Codes-27/2011-4939/F dated 13.02.2012 read with O.M. No. Codes-27/2011(Pt.)-25893/F., dated 12.07.2012 and O.M. No. 27/2011(Pt.)-13290/F., dated 2.4.2013 on concession and special dispensation for purchase of goods from Local Micro & Small Enterprises etc.

Sanction of expenditure and approval for engagement of consultants and outsourcing of services would be governed by Finance Department OM No.Codes-27/11-42280/F., dt.26.9.2011 and OM No.Codes-27/11-42284/F., dt.26.9.2011 respectively.

No agreement for assistance from or technical collaboration with foreign Government/Agency shall be entered into without prior concurrence of Finance Department Rule -12(2).

The existing Rule-12(3) has been substituted elaborating constitution of Committees separately for procurement of goods, engagement of consultants and outsourcing of services.

(9) Rule – 13 – Administrative Approval

This has been enhanced as indicated below.

(a) Powers of Heads of Departments other than the Member, Board of Revenue, RDC, PCCF, DG&IG of Police and other than those under Works, Water Resources, Energy, Rural Development and Housing & Urban Development Departments in each case.

... Rule 13(1)

	Items of work	Existing Extent of Powers w.e.f 08.06.2012	Revised Delegation now made
(i)	Rural Water Supply	₹50,00,000/-	₹1,00,00,000/-
(ii)	Communication incl. Culverts	₹1,50,00,000/-	₹2,50,00,000/-

(b) Powers of Member, Board of Revenue, RDC, PCCF, DG&IG of Police and Collector to accord administrative approval for electrical installation in each case for residential and non-residential buildings are as follows ... Rule – 13(2)

Sl. No.	Descriptions	Existing Limit vide F.D. Notification No.Codes-14/2006-18256/F., dt.28.4.2006	Revised limit vide FD Notification No.FIN-Code-Rule-0002-2012-22393/F., dt.8.6.2012 and further revision now made
(i)	Electrical Installation		
	(a) Non-Residential		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹22,50,000/-	₹50,00,000/- w.e.f. 8.6.2012 Now revised to ₹75,00,000/-
	RDC	₹15,00,000/-	₹20,00,000/- w.e.f. 8.6.2012 Now revised to ₹50,00,000/-
	Collector	₹7,50,000/-	₹10,00,000/- w.e.f. 8.6.2012 Now revised to ₹20,00,000/-
	(b) Residential		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹15,00,000/-	₹30,00,000/- w.e.f. 8.6.2012 Now revised to ₹50,00,000/-
	RDC	₹11,30,000/-	₹20,00,000/- w.e.f. 8.6.2012
	Collector	₹5,60,000/-	₹10,00,000/- w.e.f. 8.6.2012

Note – In case of both residential and non-residential buildings, the power of different authorities to accord administrative approval for electrical installation is the same as that for the sanitary and water supply installation. While in other cases, the same principles have been followed, the existing power to accord administrative approval for electrical installation in case of Member, Board of Revenue/P.C.C.F/D.G & I.G of Police, R.D.C and Collector is less than those for sanitary and water supply installation. This has now been rationalised as indicated above.

(c) Powers of Member, Board of Revenue, P.C.C.F, D.G & I.G of Police, R.D.C and Collector in each case. ... Rule 13(2)

	Items of work	Existing Extent of Powers w.e.f 08.06.2012	Revised Delegation now made
(i)	Rural Water Supply		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹1,00,00,000/-	₹2,00,00,000/-
	RDC	₹50,00,000/-	₹1,00,00,000/-
	Collector	₹20,00,000/-	₹50,00,000/-
(ii)	Communication including culverts		
	Member, Board of Revenue, PCCF, DG&IG of Police	₹2,00,00,000/-	₹5,00,00,000/-
	RDC	₹1,50,00,000/-	₹3,00,00,000/-
	Collector	₹1,00,00,000/-	₹2,00,00,000/-

(d) Powers of Administrative Departments other than the Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and ST & SC Development Departments to accord administrative approval are double the financial limits indicated for Heads of Departments under Sub-Rule(1) i.e. as indicated in (a) above.

...Rule 13(3)

(e) Powers of Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and ST & SC Development Departments.

... Rule 13(4)

	Items of work	Existing Extent of Powers w.e.f 08.06.2012	Revised Delegation now made
(i)	Communication, Irrigation, Public Health & Electricity	₹15,00,00,000/-	₹25,00,00,000/-
(ii)	Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	₹10,00,00,000/-	₹15,00,00,000/-

(f) Powers of different authorities in respect of projects financed under LTAP for KBK, AIBP, RIDF, EAP, Finance Commission, Modernisation and security related expenditure.

... Rule 13(5)

	Existing Extent of Powers w.e.f 08.06.2012	Revised Delegation now made	Authority to whom power is delegated
LTAP for KBK, Schemes financed under AIBP, RIDF, EAPs and Finance Commission	₹50.00 Cr.	₹100.00 Cr.	Administrative Deptt.
LTAP Projects of KBK Districts	₹50.00 Cr.	₹75.00 Cr.	Chief Administrator
RLTAP Projects of KBK	₹10.00 Cr.	₹25.00 Cr.	Dy. Chief Administrator, KBK (RDC)
RLTAP Projects of KBK	₹2.00 Cr.	₹20.00 Cr.	Collectors of the KBK District

	Existing Extent of Powers w.e.f 08.06.2012	Revised Delegation now made	Authority to whom power is delegated
Residential & Non-residential buildings under modernisation of Police Force(also incl. modernisation of Prison Admn. & Security related expenditure)	₹50.00 Cr.	₹50.00 Cr.	Home Department

(g) Powers of different authorities for projects financed under Backward District Initiative (BDI) of Rastriya Sam Vikas Yojana (RSVY)/Backward Region Grant Fund (BRGF)/Integrated Action Plan (IAP) for selected Tribal and Backward Districts.

... Rule 13(6)

	Existing Extent of Powers w.e.f 08.06.2012	Revised Delegation now made	Authority to whom power is delegated
BRGF/ RSVY	₹50.00 Cr.	₹100.00 Cr.	Development Commissioner
BRGF/ RSVY	₹10.00 Cr.	₹25.00 Cr.	RDC
BRGF/ RSVY	₹2.00 Cr.	₹20.00 Cr.	Collectors of concerned Districts

(h) 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.

However, in case of RIDF Projects this requirement is waived and the Department concerned would be allowed to accord administrative approval and to go ahead with tendering process after the project is recommended by the Regional Office of the NABARD. Before finalising the bids, Administrative Departments concerned are required to ensure that the required acquisition of land, forest & other regulatory clearances as well as shifting of utilities is substantially completed so that the contractors do not face hindrances afterwards. (FD OM No.RIDF-21/09-1316/F, dt.17.1.2010).

Similarly, in case of works/projects for which firm funding arrangement has been made with the Government of India (including the award under the Finance Commission and any other scheme approved by Government of India) and external donor/funding agencies, the required minimum budget provision of 15% of the project cost may not be insisted upon while according administrative approval by the competent authority in view of the time bound nature of the work/project.

(10) Rule – 15 – Power to Write off of losses

The amendment notified in FD Notification No.FIN-COD-RULE-0002-2012-28648/F., dt.6.8.2012 regarding write off losses and No.Codes-25/2001-54813/F., dt.8.11.2001 regarding sanction of remission/write off cess, sairat as miscellaneous revenue in appropriate cases due to natural calamities in the State which caused crop loss of more than 50% have been incorporated and accordingly, the Rule – 15 has been substituted which includes a new sub-rule 5 i.e. Rule -15(5).

(11) Rule – 16 – Local purchase of stationary

(i) The amendments made by FD Notification No.FIN-E53-BT-0021-2012-42148/F., dt.28.12.2012 have been incorporated and the procedure outlined therein shall be followed for purchase of local stationary w.e.f. 1.4.2013.

(ii) Henceforward, the power to sanction expenditure on purchase of stationery by the Administrative Department, Heads of Departments and other Sub-ordinate offices will be as follows:

Authority	Extent of Powers to sanction purchase of stationeries per annum, each case (Recurring)	Remark Existing power to sanction contingent expenditure per annum each case under Rule 10 and 20 w.e.f. 8.6.2012 (Recurring)
Administrative Department	Full Power	Full Power
Member, Board of Revenue / DG&IG of Police / PCCF	₹25.00 lakh	₹ 20.00 lakh
Heads of Department/RDC	₹15.00 lakh	₹10.00 lakh
Collector	₹10.00 lakh	₹5.00 lakh
Head of Sub-ordinate Officers in the rank of Sr. Class-I & above. (Group-“A” Officers)	₹2.00 lakh	₹1.00 lakh
Heads of Sub-ordinate Officers in the rank of Jr. Class-I. (Group-“A” Officers)	₹1.50 lakh	₹0.75 lakh
Heads of Sub-ordinate Offices in the rank of Class-II. (Group-“B” Officers)	₹0.75 lakh	₹0.30 lakh

An illustrative list of stationery articles is at **Appendix – 8.2** of the Revised Delegation of Financial Power Rules, 1978 (updated as on date) for guidance.

(12) Rule – 17 – Expenditure sanction

(a) The existing sub-rule (d) regarding expenditure on Works/Projects has been substituted.

(b) The existing Sub-Rule (e)(i) of Rule 17 is amended by replacing the existing entry “Contingent expenses exceeding ₹1.00 lakhs” by “Contingent expenses exceeding ₹10.00 lakh” and adding Note-1 and Note-2 as Explanatory Note to explain the terms sanction of expenditure and allotment of funds.

Note-1. While sanction of expenditure of a scheme/project conveys total budgetary allocation under different units of appropriation for the relevant financial year, allotment of budgetary allocation indicates DDO-wise allotment under different units of appropriation out of the total budgetary allocation so sanctioned.

Note-2. When allotment is placed at the disposal of the DDO/ Head of the Office/Head of the Department under unit of appropriation "Other Contingencies", "R.R.T." etc. specific sanction order for incurring expenditure under those units of appropriation is necessary under Rule-10 read with Annexure-C or Rule-20 read with Annexure-D of the Delegation of Financial Powers Rules, 1978 as the case may be."

(13) Rule – 17-A –

A new Sub-Rule, namely, 17-A is added to provide for appraisal and approval of the new schemes as indicated below :-

"17-A Appraisal/approval of new scheme or a new service, or where the scope of an existing scheme is proposed to be substantially altered and revised cost estimates of the projects/schemes."

The guidelines and stipulations contained in F.D. Notification No. Codes-27/11(Pt)-1068/F dated 10/01/2013 have been incorporated under Rule 17-A. The financial limit for appraisal and approval of the new schemes inter-alia is indicated below:-

Sl. No.	Financial Limit	Appraisal Forum	Authority for Approval
1	Upto ₹5.00 Cr. under State Plan.	Concerned Administrative Department in consultation with the Financial Advisor of the Administrative Department.	Minister in-charge of the Administrative Department (Upto ₹100.00 Cr. both under Plan and Non-Plan)
2.	Above ₹5.00 Cr. & upto ₹25.00 Cr. under State Plan.	Standing Finance Committee of the Administrative Department under the Chairmanship of Secretary concerned with Financial Advisor as Convenor, Special Secretary/ Additional Secretary/ Joint Secretary in-charge of the scheme concerned in the Department, concerned Heads of Department, representative of Finance Department, Planning & Coordination Department and representative of related Department, if required.	-do-
3.	(a) All Non-Plan schemes irrespective of the cost. (b) State Plan Schemes costing more than ₹25.00 Cr.	Expenditure Finance Committee (EFC) headed by Secretary, Finance and consisting of Secretary and Financial Advisor of the Administrative Department, concerned Heads of Department, Special Secretary/ Additional Secretary, Planning & Coordination Department, representative of line Department not below the rank of Additional Secretary and Special Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary of Finance Department in-charge of Resources/ Expenditure Control Branch, Financial Advisor of the Administrative Department will be Member-Convenor.	(a) Upto ₹100.00 Cr. both under Plan and Non-Plan – Minister-in-charge of the concerned Administrative Department. (b) Above ₹100.00 Cr. and upto ₹250.00 Cr. both under Plan and Non-Plan – Chief Minister. (c) Above ₹250.00 Cr. both under Plan and Non-Plan - Cabinet

(14) Rule – 19 – Trading Operation -

The existing proviso under Rule 19(c) is amended by enhancing the existing financial limit of ₹2.00 lakh to ₹10.00 lakh. The said provision now reads as under.

“Provided, however, that a proposal under clause (a) or (b) may not be referred to the Finance Department for concurrence if the value of the transaction in each case is below ₹10.00 lakh.”

(15) Rule 22 – Financial Adviser -

Keeping in view various roles, the Financial Advisers attached to the Administrative Department, Heads of Departments and other offices are required to play in the present day context of financial administration, the role of Financial Advisers has been enlarged and re-defined. The Financial Advisers include Assistant Financial Advisers, Financial Advisers-cum-Chief Accounts Officer, Accounts Officer as the case may be. Accordingly, the existing Rule 22 is substituted as under :-

22.(a) Financial Advisers/ Assistant Financial advisers have been posted to assist Administrative Departments in Budget formulation, scrutiny of projects and programme, and for post-Budget vigilance to ensure that there are neither considerable shortfall in expenditure nor unforeseen excess for which provision has not been made in the original Budget or in the revised estimates. Close association of the Financial Adviser with the formulation and implementation of programmes involving expenditure will facilitate more effective discharge of the Financial Adviser’s responsibility. It is cardinal to the working of the schemes from the initial stage. The Financial Adviser will also be responsible for preparation of the Department’s Performance Budget, Outcome Budget, Cash Management System, On-line distribution of budgetary allocation and On-line compilation of Budget and monitoring of the progress of collection of revenues and other Government dues. Maintenance of an efficient accounting system is essential for the purpose.

(b) The Financial Adviser shall be consulted in the matter of exercise of powers delegated under these rules. In all such cases where the Secretary of the Administrative Department proposes to over-rule the advice of the Financial Adviser reference may be made to the Finance Department.

(c) The duties and responsibilities of the Financial Adviser/Assistant Financial Advisers are defined and detailed in Annexure-E. The Financial Advisers should not be saddled with pure administrative functions and items of work of miscellaneous and routine nature e.g. functions of Drawing & Disbursing Officer* as that may hamper in due discharge of the duties and responsibilities specially entrusted to them. The Financial Advisers and Chief Accounts Officers/Accounts Officers attached to the Heads of Departments and other officers shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Departments.

***Finance Department Circular No. OFS-II(S) 58/11-26048(225)/F., dt.6th June, 2011 has specifically banned entrusting duties of Drawing & Disbursing Officer to the FAs/ AFAs/ Accounts Officers.**
(Appendix – 11.1)

(d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/ Assistant Financial Adviser in terms of the clarification issued by Finance Department in their Memorandum No.Codes-33/2004-251/F., dt.2.1.2004

(See Appendix – 11.2)

(16) Annexure – A read with Rule -8 – Creation of posts :

This has been modified, revised and updated keeping in view the restrictions imposed by Finance Department vide FD OM No.Bt.1-9/2001-10954/F dt.14.3.2001 on austerity measures and Resolution No.FIN-BUD5-MISC-0009-2012-31715/F. dt.4.9.2012 on conferment of temporary status to Casual/Daily Wage Labourers engaged prior to 12.4.1993.

(17) Annexure – B read with Rule-8 - Regarding Annual Establishment Review :-

(i) Finance Department Resolution No.Codes-31/97-199/F, dated the 3rd January, 2000 on “Simplification of procedure for extension of temporary posts under regular establishment and annual review of establishments as per prescribed time schedule” has been updated vide FD Resolution No.Codes-27/2011(Pt.)-3602/F., dated 6.2.2013.

(ii) In the aforesaid Resolution Annexure-B has been updated based on the Revised Scale of Pay applicable for State Government employees, All India Service Officers, Judicial Officers and various other categories of State Government employees including employees drawing salary as per pay scale recommended by UGC/AICTE and as adopted by the State Government.

(iii) The prescribed time schedule for submission of information pertaining to Annual Establishment Review by electronic means through iOTMS (Integrated Odisha Treasury Management System) is summarised below :-

Sl. No.	The authority who would furnish information	The authority to whom the information is to be submitted	Time-line fixed for submission.	The month for which Pay Bill is not to be accepted in case of default in submission of information
(1)	(2)	(3)	(4)	(5)
1	(a)The DDO of the Head of the Office in respect of own Establishment (b)DDO of the Heads of Department in respect of own Establishment including attached offices, if any. (c)DDO of the Administrative Department in respect of respective own Establishment including attached offices, if any. (In Schedule-I, I-A & IV vide Para-3 of the FD Resolution dated 6.2.2013)	(a)Heads of Department. (b)Head of the Department (c) The Secretary of the Department.	By end of January	For February
2	The DDO for the Grantee Institutions to the grant-in-aid sanctioning authorities in Schedule I-B.	(i) The Head of the Department from whom Grant-in-Aid is received without intervention of Administrative Department.	By end of January	No release of salary for the month of February onwards in case of default.

Sl. No.	The authority who would furnish information	The authority to whom the information is to be submitted	Time-line fixed for submission.	The month for which Pay Bill is not to be accepted in case of default in submission of information
(1)	(2)	(3)	(4)	(5)
		(ii) The concerned Administrative Department from whom Grant-in-Aid is received directly (does not include those received from Head of the Deptt. as in (i) above.		
3	<u>Heads of Department</u> Consolidated information of Sub-ordinate offices, own Establishment including attached offices, if any, and Grant-in-Aid Institutions receiving Grant-in-Aid directly (In Schedule-II, II-A, II-B & IV vide Para-4 of the FD Resolution dated 6.2.2013)	Administrative Department	By end of February	For March
4	<u>The Administrative Department</u> Consolidated information of Sub-ordinate offices, Heads of Department, own Establishment including attached offices and Grant-in-Aid Institutions (In Schedule-III, III-A, III-B, III-C, III-D & IV vide Para-5 of the FD Resolution dated 6.2.2013)	Finance Department	By end of March	April
5	<u>Treasury Branch of Finance Department</u> Consolidated information of all Departments including that of Finance Department (In Schedule-III, III-A, III-B, III-C, III-D & IV vide Para-10 of the FD Resolution dated 6.2.2013)	The concerned Budget Expenditure Branch, Finance Commission Branch etc. of Finance Department	By end of May	

(18) Annexure – C read with Rule-10 – Regarding sanction of Contingent and other items of Expenditure by Administrative Department and Heads of Department :

The items revised and modified in Annexure-C is indicated below :-

The existing limit of ₹125/- per month for conveyance hire charges **(Sl.No.2)** is enhanced to ₹500/- per month.

For Fixtures and Furniture **(Sl.No.3)** the existing limit ₹50,000/-is enhanced to ₹5.00 lakh.

For Freight, demurrage **(Sl.No.4)** the existing limit upto ₹5,000/-is enhanced to ₹25,000/-.

For Hire of Office furniture **(Sl.No.5)** the existing limit ₹5,000/-is enhanced to ₹10,000/- per annum.

For Reimbursement of legal expenditure **[Sl.No.7(2)]** incurred by Government servant the limit is enhanced from ₹20,000/- to ₹1.00 lakh in case of Heads of Departments, from ₹10,000/- to ₹50,000/- in case of Collector.

For payment of decretal dues **[Sl.No.7(4)]** by Heads of Departments the limit is enhanced from ₹1.00 lakh to ₹5.00 lakh.

In case of Motor Vehicles **(Sl.No.8)** restriction imposed by Finance Department on purchase, OM dt.29.9.2012 regulating hiring of vehicles for offices under the State Government have been incorporated and accordingly the said entry has been revised and modified.

The existing **(Sl.No.9)** “Municipal Rates & Taxes” is replaced as under:-

“9. Municipal rates and taxes, water tax and electricity charges - 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 Finance Department.

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.

Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter - 4 of the Orissa Public Works Department Code and Government instructions issued from time to time.”

The existing financial limit of **not exceeding ₹25,000/-** for petty works and repair **(Sl.No.10)** is enhanced to **not exceeding ₹1.00 lakh**.

The existing stipulation of construction and repair **exceeding ₹25,000/- (Sl.No.10)** being treated as works expenditure is revised to **exceeding ₹1.00 lakh**.

Without obtaining Fair Rent Certificate **[Sl.No.15(2)]** the existing limit of monthly rent for hiring accommodation is enhanced from ₹5,000/- to ₹12,000/- in urban areas and from ₹2,500/- to ₹6,000/- per month in rural areas.

For hiring accommodation **[Sl.No.15(3)]** existing limit to sanction rent upto 10% of the Fair Rent is enhanced to 20%.

Hiring of accommodation outside the State **[Sl.No.15(7)]** would require prior concurrence of Finance Department and approval of the Chief Minister.

The existing limit for sanction of rent for hired accommodation (with Fair Rent Certificate) **[Sl.No. 15(8)]** for Heads of Department is enhanced from ₹2.00 lakh to ₹12.00 lakh per annum, for Revenue Divisional Commissioner from ₹15,000/- to ₹50,000/- per month for storage of food-grains.

Specific prior approval of Finance Department is made mandatory before according any sanction by the Administrative Department for Contingent paid staff **(Sl. No.16)**.

The existing entry “stationery and printing articles” is revised as under :-

“17. Local purchase of stationery is allowed w.e.f. 1.4.2013 in terms of Finance Department No.FIN-ES3-BT-0021-2012-42148/F., dated 28.12.2012.

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.”

The existing entry “Installation of Telephone **(Sl.No.20)**” is expanded to include Fax, Mobile and Internet facility.

Sanction of installation would be guided by Commerce Department Circular Dt.5.5.2003 read with dt.18.2.2010. Payment of rental dues for telephone charges, mobile, inter-net charges would be subject to ceiling prescribed by Finance Department/Commerce & Transport Department from time to time.

The existing entry **(Sl.No.22)** “Typewriter” has been revised as “Typewriter/ Computer/ Laptop”.

Further purchase of Typewriter is banned.

Adequate functional justification for purchase of Laptop should be ensured and in all cases sanction of the Secretary of the Administrative Department should be obtained.

Laptop issued to the concerned officer would remain as Government property.

Procedure/guidelines prescribed by IT Deptt. vide their Resolution No.IT-IV-37/2008-2185/IT, dt.3.6.2008 read with Resolution No.3345-IT-VI-11/2009-IT, dt.30.12.2009

(Appendix-3.5 & 3.4) as amended from time to time read with guidelines issued, if any, by Finance Department shall be followed for purchase of Computer Hardware and Laptop.

Duplicator **(Sl.No.24)** – omitted.

Purchase of instruments, minor equipment and apparatus - the existing financial limit of ₹50,000/- is enhanced to ₹1.00 lakh per annum.

Payment of Custom Duty **(Sl.No.26)** the existing limit of ₹1.00 lakh is enhanced to ₹2.00 lakh in each case for Heads of Departments.

Sanction of expenditure on lunch/ dinner/ entertainment **(Sl.No.27)** is enhanced from ₹3.75 lakh to ₹7.50 lakh per annum.

The existing entry purchase of plain paper copier **(Sl.No.30)** is substituted as plain paper copier/Xerox Machine/Scanner. Now the Administrative Department can purchase more than one Plain paper Copier/ Xerox Machine/ Scanner for the Department. HOD may sanction not more than two Plain Paper Copier/Xerox Machine/ Scanner for his/her own office.

Sl.No.32(d) has been added as follows for compensation to the victims.

Compensation to the victims who have suffered loss or injury as a result of the crime and require rehabilitation.

The sanction of compensation to the victims shall be regulated as per Home Department Notification No.CP/CR-07/12-27466 dated 12.07.2013 read with Notification No.CP/CR-07/12-49915/C&HR dated 27.12.2012 (Appendix-3.17 & 3.18).

Sanction of expenditure on official entertainment **(Sl.No.33)** is enhanced from ₹12,500/- per annum to ₹50,000/-. Member, Board of Revenue is added to the existing provision for Secretaries to Government and Special Relief Commissioner.

(19) Annexure – D read with Rule – 20 – Regarding sanction of Contingent and other items of Expenditure by the Sub-ordinate authorities :-

The items revised and modified in Annexure-D is indicated below :-

The existing limit of ₹10,000 per annum for purchase of fixture and furniture (repairs) **(Sl.No.5)** is enhanced to ₹30,000/-.

The existing limit for Freight charges **(Sl.No.6)** is increased from ₹5,000/- to ₹10,000/- in each case.

The existing limit for Demurrage and Wharf 'age charges **(Sl.No.7)** is increased from ₹2,500/- to ₹5,000/- in each case.

The existing limit for purchase of instruments and minor equipment and apparatus **(Sl.No. 9)** is enhanced from ₹10,000/- to ₹20,000/- in each case.

The existing entry Municipal Rates and Taxes **(Sl.No.11)** is substituted as "Municipal Rates, Taxes, Water Tax and Electricity Charges".

The stipulation is modified as under:-

“Payment 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 surcharge is required to be paid such additional expenditure towards surcharge shall be the personal liability of the concerned Head of Office/ Drawing and Disbursing officer”. 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.

The existing entry “Call charges including Trunk Calls” vide **Sl.No.13(ii)** is substituted as under:

“Call charges including Trunk Calls and Mobile and Internet facility to the entitled functionaries as specified in Commerce Department Circular No.Tel.17/03-3377/Com. Dt.5.5.2003 (Appendix-3.3) and No.Gen-II-Tel-21/2010-1177/Com. dt.18.2.10” (Appendix-3.2).

The existing limit is enhanced from ₹15,000/- per annum to “Full Power”, i.e., restriction removed.

Full Power to be exercised subject to the norms prescribed by Commerce Department and Finance Department, if any, from time-to-time.

For non-official publications (Sl.No.14), the existing financial limit of ₹1,250/- per annum is enhanced to ₹10,000/- per annum.

The existing entry “Purchase of Typewriter” vide **Sl.No.15** is substituted as “Purchase of Typewriter/ Computers”.

The existing restrictions/ conditions are substituted as under:-

“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 and/ or Finance Department from time-to-time shall be followed for purchase of computers and printers.”

The financial limit for “Hiring of accommodation for storage of food grains by Collectors” (**Sl.No.19**) is enhanced from ₹10,000/- per month to ₹15,000/- per month.

(20) Annexure – E read with Rule – 22

Based on the latest developments in the area of public financial management and the need to involve the Financial Advisors right from the conception to implementation of the plans and programmes, the role of Financial Advisors has been redefined by adding an introductory note and the existing list of duties and responsibilities have been enlarged and re-defined.

4. The 5th edition of Delegation of Financial Powers Rules, 1978 as corrected up to August,2000 was reprinted and published in September,2000.The amendments/modifications made from time to time and the amendments/revisions as indicated in Para-3 have been duly incorporated in the revised edition (Sixth Edition) now being reprinted. In these amendments certain provisions have also been elaborated and re-defined to make it self-explanatory and to avoid ambiguity. Further, various Notifications/Office Memoranda/Resolutions and instructions issued by Government from time to time, relevant provisions of O.G.F.R. and Treasury Code, where-ever referred to in the Rule, have been compiled and shown as Appendix in order to help the authorities at different levels to expedite decision making for implementation of various plans and programmes.

5. The revisions/amendments incorporated in this Office Memorandum are deemed to have come into force from the date of issue of such Notifications/Resolutions/Office Memorandum/Instructions issued by Finance Department or the date otherwise specifically mentioned there-in. The amendments now made as outlined in Para-3(1) to Para-3(20) shall come into force with effect from the date of issue of this memorandum. The re-printed version of the Delegation of Financial Powers Rules, 1978 as amended/revised up-to-date (Sixth Edition) is being made available in the Finance Department website (www.odisha.gov.in/finance/index.htm). Printed copies would also be made available in due course for official circulation.

By Order of the Governor

Sd/-

ADDITIONAL CHIEF SECRETARY TO GOVERNMENT