

ODISHA SERVICE CODE

When Britishers left India in August, 1947, they left behind them an organized and disciplined civil service. This was a great legacy to which India succeeded in the field of administration at the time of Independence who served Britishers with unquestionable loyalty and who had frequent brushes with national leaders shifted their loyalty to Infant Republic and started serving it with equal unquestionable loyalty and dedication.

Odisha became a separate province on 1st April 1936 with six districts viz. Balasore, Cuttack, Ganjam, Koraput, Puri and Sambalpur. Previously, Bihar and Odisha Service Code was in force. As the districts of Koraput and Ganjam were under Madras Province prior to 1st April, 1936, the Fundamental Rules and Subsidiary Rules of Madras Government were in force in those two districts.

Since separate service rules were not framed by Government of Odisha soon after Orissa became a separate province on 1st April, 1936, the Bihar and Orissa Service Code and the Fundamental Rules and Subsidiary Rules of Madras Government were in force in the respective districts upto 31st March, 1939.

On 1st April, 1939, the Orissa Service Code framed under (2)(b) Section 241 of Government of India Act, 1935. In the said rule (Rule-3), the privileges like age of superannuation of ex-Bihar and Orissa Government employees, who were in service on 31st March, 1939 were not withdrawn. The ex-Bihar and Orissa and Madras Government employees and some of some of the ex-State employees were entitled to retire at the age of 60 years though under the Orissa Service Code the age of retirement was, 55 years subsequently raised to 58 years from 11th June, 1974.

Odisha assumed the present form on 1st April, 1949. The number of district has been increased from 6 to 13.

Government of Odisha in Finance Department Notification No.11711 Estt. 126/49-F Dated 20.08.1950 direct that the Odisha Service Code shall deemed to be a Code of Rules made under Article 309.

1. General Scope	-	Rule-1- Rule-7
2. Definitions	-	Rule-8- Rule-48A
3. General Conditions of Service-		Rule-49-Rule-72A
4. Pay	-	Rule-73-Rule-97
5. Addition to Pay	-	Rule-98-Rule-129
6. Leave	-	Rule-130-197
7. Joining Time	-	Rule-198-211
8. Deputation on Foreign Service & to other Government	-	Rule-212-213

RULE-1: Short title and Commencement of this Code :

This Code of rules may be called the Orissa Service Code. Except as where as provided, the rule contained therein shall come in to force with effect from the 1st April, 1949.

The rules in the Orissa Service Code have been framed by the Governor of Orissa under Clause(b) of sub-section(2) of Section 241 of Government of India Act,1935;

Applicable to (i) State Services, (ii) Special Officers and (iii) Subordinate Services under the rule making control of Government of Odisha and

Not applicable to members of all India Services and those officers who are governed by Fundamental Rules framed by the Secretary of the State and the Supplementary Rules framed there under by the Government of Odisha.

RULE-2: Application of this Code :

This Code shall apply to all persons, appointed to public services and posts in connection with the affairs of the state (herein after referred to as the Government servant)

Government servant : "Government servant means any person appointed to serve in connection with the affairs of the State, in respect of whom the Government of Odisha is empowered to make rules under Article 309 of the Constitution of India. Whether for the time being such person is serving in connection with the affairs of the Government of India or of any State, or is on foreign service, or on leave.(P&S Department No.4757/Gen. Dated 07.04.1959.)

UPSC vs. Girish Jayantilal Vaghela, 2006, SCC 482:

Government servant means person who

- 1) Is a member of a service or holds a civil post under the Union and includes any such person on Foreign Service or whose services are temporarily placed at the disposal of the State Government or local or other authorities.
- 2) Is a member of service or holds a civil post under a State Government and whose services are temporarily placed at the disposal of the Central Government.
- 3) Is in the service of a local or other authority and whose services are temporarily placed at the disposal of the Central Government.

Raghunath Vs. Kishore Chandra, AIR 1958 Orissa 260

A Sarpanch is not a Government servant. A Government servant is certainly one appointed by the Government. But Sarpanch is part of Government.

Public Servant:- A public servant is an authority who must (i) be appointed by Government authority, (ii) remain in the pay of the Government & (iii) discharge duties in accordance with the Rules, regulations made by the Government.

Civil Servant:- A Civil Servant is a person who holds a civil post. The expression "Civil Post" used in article 311 of the Constitution means a appointment or an office on the civil side of the administration as distinguished from the military side. The said expression does not include civilian personnel of the Defence Department.

Service:- Any work done for a purpose

Public Service:- work done in the interest of the public

Post:- The word "post" means an appointment, job, office, and employment

A post exists apart from the holder of the post. A post may be created before the appointment or simultaneously with it. The post is an employment, but every employment is not a post.

Temporary Post:- A post which is treated not as casual vacancy, but as a regular post, but which is experimentally or otherwise kept as temporary under the time honoured classification. In case of officiating/temporary appointment there is no "lien".

Permanent Post:- "Permanent Post" means a post carrying a definite rate of pay sanctioned without limit of time. When a person is appointed to a permanent post substantively they are come into existence a right known as "Lien".

Permanent holder of the post is entitled to the protection of Article 311 of Indian Constitution. This is because when a permanent holder of a post is dismissed, removed or reduced in rank, his right to hold the post is disturbed. Article 311 of Indian Constitution comes into play.

Tenure Post- Fixed term during which the office is held.

Civil Post – Appointment on civil side and apart from post under defence forces.

Cadre Post – Any post specified in the schedule.

RULE-3: Restriction on the Application of this Code :

Nothing in these rules shall operate either to deprive any person of any right or privilege to which he is entitled by or under any law or by the terms of any contract or agreement subsisting between such persons and the Government or to confer on him any right or privilege in respect of any matter for which specific provision is made by the terms of any contract or agreement between himself and the Government.

1. Judicial Review for violation of basic principle / fundamental rights of Indian Constitution.
2. Violation of rights acquired through Law of Contract between such persons and the Government.
3. Violation of natural justice.
4. Violation of procedure established by law.

RULE-4: Delegation of Power :

- (a) Any Power which is expressed in these rules as residing in the State Government may after consultation with the Finance Department is delegated to any subordinate authority to such extent and subject to such conditions as the State Government may determine.
- (b) The authority to which a power is delegated may exercise that power in respect of those Government servants only who are thereby placed under the administrative control for the purpose. Unless it is otherwise expressly provided in the terms of delegation, no authority may exercise any power in its own favour.
- (c) No delegation made under this rule shall operate to restrict the powers conferred on any authority by other rules made under the Constitution of India.

Fundamental rules of delegation

1. Despite delegation, delegator remains responsible that exercise of delegated power is with due care and in accordance with rules, law and terms of delegation.
2. No delegation of power can take place unless the delegator is himself competent to exercise that power.
3. No re-delegation of power can take place.
“delegates non potest delegare” which means delegate cannot sub delegate its power in absence of any authority to do so.
4. Delegation does not imply parting with authority. The delegating body will retain not only power to revoke the grant of such delegation, but also act concurrently on matters within the area of delegated authority except in so far it may already have become bound by an act of its delegates.
5. Authority making appointment cannot delegate the inherent power to subordinate since it is a constitutional requirement under Article-311(1) of Indian Constitution.
6. Similarly as per the above said constitutional requirement the authority making appointment cannot delegate the power of dismissal or removal so as to destroy the protection afforded by power.
7. As per the constitutional requirement under Article-311(1) of Indian Constitution, the authority which takes disciplinary action must continue to have the power of making appointment to the Civil Service or on a Civil Post under the Union or a State. It can be any other authority so long as it is not subordinate in rank or grade to the authority by which delinquent government servant was appointed.

Illustrations

1. Even after principal delegates his power to an agent, he can never the less exercise the same himself unless the agent has already exhausted the power by virtue of the authority vested on him by the principal. For example, in case of a house owner who executes a power of attorney in favour of his agent to sell his house. So long as the house is not sold out by the agent, the house owner himself can dispose of the same notwithstanding the delegation made in favour of his agent.
2. If a person is appointed by Head of one Department and subsequently he was transferred to another Department, he can only be dismissed or removed by the Head of the Department by whom he is appointed.
3. Where an appointment was made by DIG of Police and subsequently the power of appointment and dismissal was vested in the Superintendent of Police and the Superintendent of Police has dismissed the officer appointed by DIG of Police, it was held that the order of dismissal was invalid on the ground that only that authority who had appointed the Government Servant or the authority who holds *equal or superior rank* is competent to dismiss a Civil Servant.

RULE-5: Power exercised by Finance Department :

“No power under these rules may be exercised by the State Government except after consultation with the Finance Department. It shall be open to the said Department to prescribe , by general or special order, cases in which its consent may be presumed to have been given.”

[Appendix 1 contains a list of delegation under Rule-4 and of cases in which Finance Department has prescribed under rule-5 that its consent may be presumed to have been given.]

Rule-5 is attracted only in matters involving Financial implications.

RULE-6: Reservation of Powers by the State Government.

“The State Government reserves the power of interpreting these rules and of changing them from time to time at its discretion.”

Relaxation of rules including quota rule for protection of members of a State or Subordinate affairs of the state is permissible under the said rule-6 of OSC.

When the recruitment Rules provide for relaxation clause in favor of “any person”, the same may be made available to any class of persons. Thus 10 % marks, for SC/ST candidates would not be illegal. **(Haridas Parsedia Vrs Urmila Shakya, 12000 SCC(1)81)**

RULE-7: Pay and allowances regulated by rules in force from time to time.

Except as otherwise expressly provided in these rules, a Government servant's claim to pay and allowances will be regulated by the rules in force at the time in respect of which the pay and allowances are earned : to leave, by the rules in force at the time the leave is granted.

CHAPTER-II**DEFINITIONS****Rule-8: Definition of Rule 9 to 78-A of this Code :**

Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in the rules in the sense here explained.

Rule-9: The Meaning of Apprentice :

"Apprentice" means a person deputed for training in a trade or business with a view to employment in Government Service, who draws pay at monthly rates from Government during such training but not employed in or against a substantive vacancy in the cadre of a Department.

Rule-10: The Meaning of Average Pay :

Average pay means the average monthly pay earned during the twelve complete months immediately preceding the month in which the event occurs which necessitates the calculation of average pay. If no pay was earned during a portion of the aforesaid twelve months, such portion shall be excluded from the calculation and the average pay which shall be determined by the pay earned during the remaining portion.

NOTE-1: The expression used in this definition should be interpreted liberally. Thus, any periods during which a Government servant may have been on leave or on joining time under clause (b) of Rule 198 should be excluded , as no pay is drawn during such periods. But the emoluments drawn during vacation by a Government servant of a vacation Department should be treated as pay drawn on duty should therefore be taken into account in calculating average pay.

NOTE-2: The term "Average Pay" in respect of Government servants governed by the Orissa Leave Rules, 1966, means the leave salary equal to average monthly pay earned during ten complete months immediately preceding the month in which the event occurs.

Rule-11: The Meaning of Cadre:

Cadre means the strength of a service or part of a service sanctioned as a separate unit.

Cadre is the strength of an establishment;

There are three kinds of posts that may exist in a cadre.

1. Permanent Posts

2. Temporary Posts; and
3. Quasi permanent posts

Cadre may also include temporary supernumerary and shadow posts created in different grades.

Rule-12: Compensatory Allowance: Allowance granted to meet the personal expenditure necessitated by special circumstances in which duty is performed.

Examples:- H.R.A,T.A etc.,

Rule-13: The Meaning of Duty:- A Government servant is said to be in duty:-

1. Service in India as Probationer or apprentice (Provided such service is followed by confirmation or by appointment to Government service).
2. Joining time.
3. One who is on deputation from service for higher studies, or training.

One is said to be not on duty when:-

1. Wilful and unauthorized absence from duty
2. Absence from duty due to detention in custody for more than 48 hours.

Rule-14: Fees:- Payment for rendering professional service.

Any remuneration, recurring or non- recurring for works or services rendered by Government servant from a source other than the Consolidated fund of India or Consolidated fund of the State is termed as fees.

Rule-15: Omitted

Rule-16: Foreign Service:

Foreign Service means:-

- (i) The service of a Government servant with the sanction of the Government under non-Government employer. In such service the Government servant is allowed to maintain his claim to pension and leave benefits, and continuous in the Government service.
- (ii) In this service, a government servant receives his pay with the sanction of the Government from any source other than the Consolidated fund of India or Consolidated fund of the State

Rule-17:

Gazetted Government servant means a member of any State Civil Service, class I or class II within the meaning of Odisha Civil Service (Classification, Control and Appeal) Rules, 1962.

Any other govt. servant who may be specifically declared by the state govt. to be a Gazetted Govt. servant.

With the abolition of gazetted and non-gazetted, classification of posts are now termed as Group-A, Group-B, Group- C and Group-D according to the scales of pay. (vide G.A. Dept No. 21317 Dt. 22.09.1995.)

- a) **Group 'A'** : All post in the scale the maximum of which is not less than Rs.13,500.
- b) **Group 'B'**: All post in the scale the maximum of which is less than Rs.13,500 but not less than Rs.9000.
- c) **Group 'C'**: All post in the pay scale the maximum of which is more than Rs.3540 and less than Rs.9000.
- d) **Group 'D'** : All post in the pay scales the maximum of which is Rs.3540 or less.

Rule-18 (omitted)

Rule-19 :

- **The Headquarters of a govt. servant** means the station where the records of his office are kept or such other place as the State govt. may by order prescribe.
- Headquarters is the principal place of duty.
- While in duty, an employee is required to be present at his headquarters at all time. He cannot leave that place without permission of the competent authority.
- While under suspension, the headquarters of an employee is fixed by the employer by a written order. He cannot leave his headquarter without prior permission.

Rule-20 :

Heads of Departments, an authority so declared by the Government for the purpose of the service rules. (Detail list in APPENDIX 3) and its reference has been taken in the Delegation of Financial Power Rules, 1978.

- with regard to procurement of goods and execution of works contract. Financial Limits and ceilings of HODs are detailed out in the said Rules.

Rule-21 :

Holidays , a day on which such office is ordered, by notification of govt. in the gazette, to be closed for the transaction of govt. business.

- An employee is eligible for availing gazetted holidays not exceeding 15 days in a calender year.
- Eligible for a day off in a week i.e. Sunday.
- May avail optional holidays on fixed occasions.
- May avail holidays declared by the RDC concerned.

Rule-22

Honorarium means a recurring or non- recurring payment granted to a govt. servant from the Consolidated Fund of India or State as remuneration for special work of occasional or intermittent character.

- Symbolic payment for work done in honorary capacity.
- It may be sanctioned only with prior concurrence of Finance Dept.
- No honorarium for duties falling under ordinary duties.
- No honorarium in favour of gazetted govt. servant.
- Honorarium sanctioned in a year should not exceed one month's basic pay.

Rule-23: (omitted)**Rule-24 :**

Joining Time means time allowed to a govt. servant to join a new post or to proceed to the place of training or return from training to the station to which he is posted.

Salient Points:-

- (a) 1 day for transfer to join a new post within the same station.
- (b) Maximum limit is 30 days including Sunday.
- (c) May be combined with vacation or leave of any kind except C.L.
- (d) 6 days of preparatory time to join.
- (e) Joining time is calculated from the place where the govt. servant makes over charge to a place where he takes over the charge.
- (f) Joining time is too admissible for journey by rail where two stations are connected by rail.
- (g) Joining time pay is pay equal to the pay drawn before relinquishment of charge along with usual D.A. and other allowance, if any.
- (h) Joining time counts for increment.
- (i) Number of days of joining time not availed (maximum 10 days reduced by availed joining time) shall be credited to the E.L. account subject to maximum of 300 days in such account.

Rule-25 : (omitted)**Rule-26 :**

Leave Salary is the monthly amount paid by Govt. to a govt. servant on leave.

Leave salary is paid after sanction of leave by the competent authority. It is paid at rate at which the pay was last drawn by the govt. servant before proceeding on leave.

Rule-27 :

Lien means the title of a govt. servant to hold substantively, either immediately or on the termination of a period of absence, a permanent post, including a tenure post to which he has been appointed substantively.

- It is the 'right to retain' a post which he holds substantively in a cadre.
- A substantive appointment to a permanent post in public service confers on the govt. servant a substantive right to the post.
- When a person with a lien against a post is appointed substantively to another post he acquires lien against the latter post. His lien against the previous post automatically disappears.

Rule-28:

Local Fund mean revenue administered by bodies having the force of law and control of Govt. in matters relating to budget, filling up of posts, enactment of pension and leave rules, etc. And such bodies are notified by the State Govt.

Revenue of anybody which may be specifically notified by the state govt.

Attributes:- autonomy, having the force of law, empowered with civil as well as revenue and management independence.

Rule-29:

Ministerial servant is a govt. servant of a subordinate service whose duties are entirely clerical. Ministerial duty is one that only involves following of instructions, no discretion is left with the officer on whom the duty is imposed.

The duties of a stenographer are entirely clerical in nature.

Rule-30:

Month means a calender month.

To calculate 3 months and 20 days from 25th January, following method should be adopted:-

		Year	month	days
25 th Jan to 31 st Jan	:	0	0	7
February to April	:	0	3	0
1 st May to 13 th May	:	0	0	13
		0	3	20

Rule-31:

Officiate : A govt. servant officiates in a post when he performs the duties of a post on which another person holds a lien.

A govt. servant may be appointed to officiate in a vacant post on which no other person holds a lien by the authority competent to make a substantive appointment to the vacant post.

- By its very nature an officiating appointment is of fleeting nature and does not create any service rights.
- In contrast, the word temporary usually denotes a person appointed in the civil service for the first time and the appointment is not permanent but for the time being with no right to the post.
- The service of an officer cannot be put to an end by terminating his officiating appointment. He is entitled to be reverted back to the post to which he holds a lien.

Rule-32: (omitted)

Rule-33:

Pay means the amount drawn by the govt. servant.

- i. The pay, other than special pay and pay granted in view of personal qualification,
- ii. Special pay and personal pay,
- iii. Any other recurring emoluments.

Pay is defined under Rule 3(5) of the O.R.S.P. Rules, 2008 as follows:

- i. Ad-hoc increment in shape of personal pay on account of stagnation increment at the maximum of the existing scale,
- ii. Personal pay granted due to fixation of pay under Rule 74(d) of OSC,
- iii. advance increment granted, if any.

Rule-34:

Pension includes a gratuity.

The amount of pension is determined under Rule 47 of the O.C.S. (Pension) Rule, 1992 and the gratuity is determined under Rule 49 thereof.

- Pension is a periodical payment,
- It is a bounty for past services rendered to the state,
- It is also a social security measure to support at old age in recognition of services rendered by a govt. servant.
- Last pay drawn and the length of service are the basis of calculation of pension and gratuity.

Rule-35:

Permanent Government Servant means a govt. servant who holds a lien on a permanent post or would hold a lien on such post had his lien not been suspended.

A person who is appointed temporarily to a substantive post cannot be equated with a permanent govt. servant.

A person even under suspension continues to hold lien on his permanent post.

Rule-36:

Permanent post may be defined as a post carrying a definite rate of pay and sanctioned without limit of time.

Under Rule 8(3) of the Delegation of Financial Power Rules, 1978, the Administrative Depts. have full powers to declare any post as permanent if the post is continuing for more than 3 years except in case posts created for time-bound or temporary schemes.

Rule-37:

Personal pay is granted to a govt. Servant to save him from a loss of substantive pay in respect of a permanent post other than a tenure post due to a revision of pay.

Personal pay is the additional pay granted to a govt. Servant to save him from loss of substantive pay in respect of a permanent post other than a tenure post consequent upon revision of pay.

Govt. of Odisha orders:-

- O.R.S.P. Rules, 1998:- three stagnation increments may be allowed as personal pay. It is at the rate equal to the last increment after reaching the maximum of the pay scale.
- It was stipulated that the benefit would be allowed to all employees whose maximum pay scale does not exceed Rs.18900/-.

It was allowed at an interval of every two years. And such benefits were treated as personal pay.

- **Event of allowing personal pay while fixing pay U/r 74(d) of the OSC:-**

Where a govt. servant is appointed to another post which does not involve assumption of duties and responsibilities of greater importance than those attached to the lower post, his pay will be fixed at the stage of the time scale which is equal to his pay in respect of the old post, or if there be no such stage, the stage next below that pay plus personal pay equal to the difference for the period after which an increment is earned in the time- scale of the new post.

Rule-38:

Presumptive pay of a post is used with reference to a particular govt. servant.

The rule merely provides a formula for calculation of the pay in a presumed posting. It does not denote the actual posting.

Rule-38 : (omitted)**Rule-39:**

Probationer is defined as a govt. servant employed on probation in or against a substantive vacancy in the cadre of Department.

No person appointed substantively to a permanent post in a cadre is a probationer, unless definite conditions for probation have been attached to his appointment such as the condition that he must remain on probation pending the passing of some examination.

- The purpose of probation is to judge the suitability of the person for eventual substantive appointment to the post.
- A probationer does not have a right over the post. Probation has been equated to a period of testing.
- A probationer may be terminated without taking recourse to the proceedings laid down in the relevant rules for dismissing a public servant.

Rule-40:

Special pay means an addition to the pay in consideration of

- a) the specially arduous nature of duties,
- b) A specific or significant addition to the work or responsibility.
- No special pay is allowed during training as the period of training is treated as on duty under the Rule 13 (b) (i) of OSC.
- It has accordingly been decided that no special pay should be allowed during the period of training, no matter a govt. servant would have continued to draw that special pay had he not been deputed for training.

(F.D.No.34736/F, Dt.21.10.1967)

- Special pay is in the nature of pay and is an addition to emoluments receivable by a govt. servant.

Rule-41:

Sphere of Duty is the local area within which the duty of govt. servant is ordinarily confined. In case of any doubt with regard to the sphere of duty of a govt. servant, the Govt. is the authority to take a decision.

Rule-42:

Subsistence Grant means a monthly grant made to govt. servant who is not in receipt of pay or leave salary.

- In no case the subsistence allowance may be denied to a govt. servant during suspension.
- This is a monthly amount paid to a govt. servant for subsistence.
- Payment of subsistence allowance is subject to the furnishing by the employee of a certificate that he is not engaged in any business.
- It should be sufficient for subsistence of employee and his family. The Supreme Court has also stressed on timely payment of the subsistence allowance.

Rule-43:

Substantive Pay may be defined as pay other than special pay, personal pay or emoluments classed as pay under Rule 33(a) (iii) of OSC, to which a govt. servant is entitled on account of a post to which he has been appointed substantively or by reason of his substantive position in the cadre.

- It is pay admissible to a govt. servant who has been appointed in a substantive or regular capacity.
- Ordinarily substantive pay of an employee has to be protected.

Rule-44: (omitted)

Rule-45:

Temporary Post means post carrying a definite rate of pay and sanction for a limited period.

- Tenure of post is for a limited period and specific period of time for which the person is appointed against such post would be his tenure.

Rule-46:

Tenure Post means a permanent post which an individual govt. servant may not hold for more than a limited period.

- The holder of tenure post will cease to be in service on the expiry of the tenure.
- The tenure, however, cannot be cut short without reason and without giving him an opportunity of being heard.

Rule-47:

Time Scale Pay is the pay which rises by periodical increment from a minimum to a maximum.

Time scales are said to be identical if the minimum, the maximum, the period of increment and rate of increment of the time scale are identical.

An employee advances from the lower point of the scale to the higher by virtue of periodical increment. Whereas a promotion is from one scale to the other scale.

Rule-48:

Transfer is the movement of a govt. servant from one headquarter station in which he is employed to another such station,

- to take up the duties of a new post, or
- In consequence of a change of his headquarter.

Rule-48-A:

Vacation Department means a Department or a part of a Department to which regular vacations are allowed during which the govt. servants serving in the department are permitted to be absent from duty.

General Conditions of Service

Rule-49-Rule-72A

Meaning:-

Conditions of service means all those conditions which regulate the holding of a post by a person right from the time of his appointment till his retirement and even beyond it in matters like pension etc.

In the normal course, the following may be classified as falling within the purview of the term “conditions of service”. **State of Punjab Vs. Kailashnath, 1989(I) SCC 321**

- Salary or wages including the subsistence allowance during suspension.
- Periodical increments
- Pay Scale
- Leave
- Gratuity
- Provident Fund
- Confirmation
- Promotion
- Seniority
- Tenure or termination of service
- Compulsory or premature retirement
- Superannuation
- Pension
- Changing the age of superannuation
- Deputation and
- Disciplinary proceedings

Medical Certificate on First Appointment: (Rule-49)

- All persons newly appointed, granted re-employment or granted extension of re-employment are required to produce medical certificate of health.
- State Government may dispense with the production of such certificates.

Form of Medical Certificate on First Appointment: (Rule-50)

- **Sub rule-1-(For Class-I, Class-II and Class-III), the medical certificate shall in the following Form.**

"I certify that I have examined Sri , a candidate for the employment in the Department/Office..... and cannot discover that he has any disease, constitutional weakness or bodily infirmity, except..... . I do not/ do consider this a disqualification for employment in the Department/Office of Sri..... age according to his own statement and by appearance is about..... ."

- **Sub-Rule-2 (in case of Class-IV Government Servant)** certificate referred in Rule-49 shall be to the effect that he is free from such communicable diseases as would render him unfit for service.
- A Class-IV Government Servant who has produced medical certificate during his entry in Government Service shall not be required to produce medical certificate prescribed in sub-rule-1

Medical certificate to be signed by competent authority: (Rule-51)

- In case of female candidate, medical certificate should be signed by female medical practitioner.
- Medical certificate to be signed by Medical Officer or Assistant Surgeon or above ranked medical officer,

Age Limit on First Appointment: (Rule-52 & 52A)

Apart from educational qualification as prescribed from time to time minimum / maximum age- limit for entry in to Government service is as under:

	<u>Minimum Age</u>	<u>Maximum age</u>
• Class -I , II & III Gazetted Posts.	21	32
• Non- Gazetted Class- III Posts other than	20	32

Ministerial.

- Non- Gazetted Class –III Ministerial and
 - Class IV Posts.
- | | | |
|--|----|----|
| | 18 | 32 |
|--|----|----|

Government may relax age limit in special cases.

Whole time of a Government servant at the disposal of Government: (Rule-53)

A Government servant shall remain at the disposal of the Government which pays him and he may be employed in any manner required by the proper authority, without claim for additional remuneration which is wholly or substantially owned or controlled by the Government.

Transfer of a Government servant on account of inefficiency or Misbehavior: (Rule-54)

The State Government may transfer a Government servant from one post to another –

1. On account of inefficiency or misbehavior; or
2. On his written request

Nothing in Rule-27(a) shall prevent the transfer of a Government servant to the post on which he would hold a lien had his lien not been suspended under Rule 68.

However, a Government Servant may not be transferred substantively or shall not be posted to officiate in a post carrying less pay than the pay of the permanent post on which he holds a lien.

Subscription to Family Pension and G.P.F.: (Rule-55)

The State Government has introduced the New Restructured Defined Contribution Pension Scheme for the new entrants to State Government Service w.e.f. 01.1.2005 vide Finance Department Notification No.4445/F Dt. 17.9.2005. Accordingly the existing provision of O.C.S. (Pension) Rules, 1992 and G.P.F. (O) Rules are not applicable in case of such employees.

Date of Commencement-Termination of Pay and Allowance: (Rule-56)

- Date of Commencement of Pay and Allowances of a Government Servant shall begin with effect from the date on which assumes the duty of that post.
- A Government Servant shall cease to draw them as soon as he ceases to discharge those duties.

Transfer of charge at its headquarters: (Rule-57)

The charge of an office must be made over at its headquarters both the relieving and relieved Government Servant being present.

Provided that it shall not be necessary for the relieved Government Servant to be present when he proceeds on leave to which he has been permitted to prefix holidays.

Pay during Journey beyond his sphere of duty: (Rule-58)

A Government Servant is not entitled for allowances for any time he may spend outside his sphere of duty without proper authority.

On Deputation out of India: (Rule-59)

A Government servant shall not be deputed out of India without the previous sanction of the State Government.

Person transferred from service to Government service under Local Fund: (Rule-61)

Persons transferred to Government service from service under a local fund which is not administered by Government shall be treated as joining a first post under Government and their previous service in such cases shall not count as duty performed.

However, the State Government may allow previous service in such cases to account as duty performed on such terms as it think fit.

Classes of Government servants serving in Vacation Department: (Rule-63)

The following classes of Government servants serve in vacation Departments, when the condition of Rule-48-A is fulfilled.

- Educational Officers other than the administrative and inspecting officers and their establishments.;
- Subordinate Judges, Munsifs and Establishments of Judicial Officers.
- Persons employed in Government Engineering Schools imparting the training in diploma course.
- The Physical Training Instructor and other teaching staff of Medical colleges in Department of Anatomy, Physiology and Pharmacology excluding the Laboratory Assistants, Technicians and Artists.
- The Officers and staff of Odisha High Court excepting those who belong to both the branches of the Orissa Superior Judicial Service and are officers of the Non-vacation Department.
- Any other classes of Government servants which the State Government may declare to be so serving.

In case of doubt the State Government shall decide whether or not a particular Government servant is serving in Vacation Department.

A Government servant serving in Vacation Department: (Rule-64)

1. He shall be considered to have availed himself of a vacation or portion of a vacation, unless, he has been required by general or specific orders of the higher authority, to perform duty of any kind during such vacation or portion thereof, other than the routine duties which do not necessitate his personal presence at the place where such duties are normally performed.

Provided that a Government servant, who owing to such an order, is able to avail himself of only fifteen or any less number of days of a vacation, shall be regarded as having been on duty throughout the vacation.

2. A Government servant who leaves his place of duty during vacation is liable to be recalled at his own expense.

Appointment of a Government servant to post on which another holds: (Rule-65)

- Two or more Government servants cannot be appointed substantively to the same permanent post at the same time.
- A Government servant cannot be appointed substantively except as a temporary measure to two or more permanent posts at the same time.
- A Government servant cannot be appointed substantively to a post on which another Government servant holds a lien.

Appointment of Government servant on substantive to any permanent post acquires a lien: (Rule-66)

Unless in any case it be otherwise provided in these rules, a Government servant of substantive appointment to any permanent post acquires a lien previously acquired on any other post.

Lien during on Leave, Joining time, Foreign Service and suspension: (Rule-67)

Unless his lien is suspended under Rule-68 or transferred under Rule -70, a Government Servant holding substantively a permanent post retains a lien on that post.

- (a) While performing the duties of that post;
- (b) While on Foreign Service, or holding temporary post or officiating in another post.
- (c) During joining time on transfer to another post, unless he is transferred substantively to a post on lower pay in which case his lien is transferred to the new post from the date on which he is relieved of his duties in the old post;
- (d) While on leave other than refused leave granted after the date of compulsory retirement; and
- (e) While under suspension.

Provided that no lien of Government shall be retained-

- Where a Government servant has proceeded on immediate absorption basis to a post or service outside his service/cadre/post in the Government from the date of absorption, and
- On Foreign Service /deputation beyond the maximum limit admissible under the orders of the Government issued from time to time.

Suspension of the lien of a Government servant on a permanent Post: (Rule-68)

- The lien of a Government servant on a permanent post which he holds substantively shall be suspended if he is appointed in a substantive capacity:

- a. To a tenure post
 - b. Provisionally, to a post on which another Government servant would hold a lien had his lien not been suspended under this rule.
- The State Government may , at its option suspend the lien of a Government servant on a permanent post which he holds substantively
 - if he is deputed out of India or transferred to foreign service , or
 - in circumstances not covered by clause(a) of this rule, is transferred in officiating capacity, to a post in another cadre and
 - if in any of these cases there is reason to believe that he will remain absent from the post on which he holds a lien for a period of not less than three years.
 - Notwithstanding anything contained in clause (a) or (b) of this rule, a Government servant lien on a tenure post may in no circumstances be suspended. If he is appointed substantively to another permanent post, his lien on the tenure post must be terminated.
 - If a Government servant's lien on a post is suspended under clause (a) or (b) of this rule, the post may be filled substantively and the Government servant appointed to hold it substantively shall acquire a lien on it: Provided that the arrangement shall be reversed as soon as the suspended lien revives.
 - A Government servant's lien which has been suspended under clause (a) of this rule shall revives as soon as possible he ceases to hold a lien on a post of the nature specified in sub-clause (1), (2) or (3) of that clause.
 - A Government servant lien which has been suspended under clause (b) of this rule shall revive as soon as he ceases to be on deputation out of India or on Foreign Service or to hold a post in another cadre.

Provided that a suspended lien shall not revive because the Government servant taken leave if there is reason to believe that he will not return from leave, continue to on deputation out of India or on foreign service or to hold a post in another cadre and the total period of absence on duty will not fall short of three years or that he will hold substantively a post of the nature specified in sub-clause (1), (2) or (3) of clause (a).

- Notwithstanding anything in the foregoing provisions of this rule when a Government servant holding substantively a selection grade post is appointed on probation to a higher post or when a permanent Government servant is appointed on probation to Orissa Administrative Service, the Orissa Finance Service, his lien on the permanent post shall automatically be suspended and consequential promotions may be made on a provisionally substantive basis. The suspended lien shall however, service as soon as the period of probation in the higher post or to the Orissa Administrative Service, the Orissa Finance Service, as the case may be terminate otherwise than by confirmation.

Termination of Government servant's lien on a post: (Rule-69)

1. A Government Servant's lien on post may in no circumstances, be terminated even with his consent if the result will be to leave him without a lien, or a suspended lien upon a permanent post.
2. A Government servant's lien on a post shall stand terminated on his acquiring a lien on a permanent post (whether under the Central Government or the State Government or another Government) outside the cadre, on which he is borne.

Suspension of the lien of Government servant who is not performing the duties of the post: (Rule-70)

Subject to provisions to Rule-54, the State Government may transfer to another permanent post in the same cadre, the lien of the Government servant who is not performing the duties of the post to which he has been appointed substantively.

Superannuation Age for Retirement of Government Servant: (Rule-71)

A Government servant shall retire in the afternoon of the month in which he completes the age of 60 years.

Vide Finance Department Resolution No. 19408/F, dated 28.06.2014, retirement age has been enhanced from 58 years to 60 years.

Removal from Service after remaining on leave for continuous period of 5 years: (Rule-72)

- No Government servant shall be granted leave of any kind for a continuous period exceeding five years.
- Where a Government servant does not resume duty after remaining on leave for a continuous period of five years;
- Where a Government servant after the expiry of his leave remain absent from duty otherwise than in foreign service or on account of suspension, for any period which together with the period of leave granted to him exceeds five years;

☞ He shall, unless Government in view of the exceptional circumstances of the case other determine, be removed from service after following the procedure laid down in the Orissa Civil Services (Classification, Control and Appeal) Rules, 1962

Recoveries from Subsistence Allowance :

The permissible deductions fall under two categories:-

- a. Compulsory Deduction
 - i. Income Tax provided income with reference to SA is taxable
 - ii. House Rent, electricity, water rent
 - iii. Repayment of loans and advances at such rate as fixed by the HOD

b. Optional Deduction

- i. LIC, Postal Insurance
- ii. Amounts due to co-operative societies and credit societies
- iii. Refund of advance taken from GPF

CONDITIONS OF SERVICE

(GA Dept. Notification No. **15946 – SC/6-142/87-Gen**Dated 25th May 1988

Subject – Change of permanent address in the Service Book.

Such change may be allowed if an employee requests with a certificate of permanent residence/Nativity from the competent authority as prescribed in Revenue Department Resolution No. 27407-111 E-Misc. 2/83-R., dated the 21st April 1984.

Sub:- Change of Name or Surname.

- The following procedure has therefore been decided upon in consultation with the Law Department and Government of India. This may be noted for future guidance.
- A Government servant wishing to adopt a new name or to effect any modification in his existing name should be asked to adopt the change formally by a deed changing his name. In order that the execution of the document may not be in doubt it is desirable that it should be attested by two witness preferably those known to the Head of the Office in which the Government servant is serving. The execution of deed should be followed by publication of the change in a prominent local newspaper as well as the *Gazette of Orissa*, publication being undertaken by the Government servant at his own expense. For the publication of the advertisement in the *Orissa Gazette* the Government servant should be directed to approach the publisher of the *Orissa Gazette*.

(Home Department Memo. No. 592 (22) - Ref., dated the 31st May 1955)

Subject – Maintenance of gradation lists of officers of all classes and to print them every year.

- It has been reported by the Orissa Public Service Commission that while referring cases of Gazetted and non-Gazetted officers for offering their views for promotion, sometimes the Departments of Government do not furnish the up-to-date gradation lists of officers while in some cases incorrect or provisional gradation lists are furnished.
- To avoid these difficulties and to enable the Commission to offer their impartial views, the Departments of Government are requested to send along with their recommendation a correct and up-to-date gradation list of officers to the Commission.
- The gradation list of the officers of the Department should be printed each year and a copy sent to Orissa Public Service Commission.

(Memo. No. 8215 (99) – O. & M.-540/66-Gen Dated 15th April 1966)

CHAPTER-IV & O.R.S.P. Rules, 2008

Fixation of Pay and Increment:-

Rule- 74(a), 74(b) and 74(d) of OSC

Increment: Rule- 77 of OSC

Factors that determine the fixation of Pay:-

- Whether the appointment is for the first time
- Whether it is a case of re-employment of pensioner
- Whether it is a case of appointment on promotion from one post to another
- Whether the new post carries duties and responsibilities of greater importance than those attaching to the old post

Rule-77:

Increment:-

An increment shall ordinarily be drawn as a matter of course unless it is withheld.

- The authority empowered to make substantive appointment enjoys the power to withhold an increment.
- The withholding of increment may be with cumulative effect or without cumulative effect.
- In withholding increment as a measure of punishment, the procedure laid down in the Odisha Civil Service (C.C.A) Rules, 1962 shall be followed.

Increment to be granted from the 1st of the month:-

- Increment may fall on any day in a month.
- The Third Central Pay Commission recommended that increment should be granted from the 1st of the month in which they fall due.
- Govt. of Odisha have accepted this recommendation in F.D. Resolution No.22947/F., dated 11.06.1974.
- Accordingly, an increment shall be granted from the 1st of the month in which it falls due irrespective of the date of the anniversary of appointment to a post.

Service that counts for Increment:-

- All duty in a post on a time-scale
- Service on deputation/foreign service terms and conditions

- All leave except extra-ordinary leave taken otherwise than on medical certificate
- Extraordinary leave granted due to the inability of the govt. servant to join new post on account of civil commotion or for prosecuting higher technical and scientific studies
- Joining time

In the following cases, the increased pay on account of increment will not be drawn from the 1st of the month:-

- If the employee happens to be on leave on the first of the month, increment in such case shall be drawn from the date of resumption of duty on return from leave
- If a govt. servant is on joining time on the 1st of the incremental month, the increment shall be drawn only from the date of joining duty
- When the normal increment is withheld for specified period and the period of such penalty expires after 1st of the month- increment in such cases will be granted/restored from the date the penalty ceases
- Not applicable to advance/enhanced increment due to passing of certain examinations. Increment allowed under Rule- 80 of OSC.

Protection of Pay :

Fixation/Protection of pay of the employees of public sector undertakings/ corporations, etc. owned or controlled by the State Government on their subsequent appointment under State Government in the post carrying identical scale of pay:-

- In such case the pay will be fixed at the same stage which is equal to the last pay drawn in the previous post under the said public sector undertaking.
- The date of increment will fall due on the anniversary date of increment of the previous post under the PSU.
- The period of interruption, if any, occurring between the date of relief from the previous post under the PSU and joining the new post under the State Government which does not exceed the normal joining time shall be condoned and the past service shall count for increment.

(F.D. Resolution No.48579/F., dated 04.12.1999.)

Presumptive Pay :

Rule-38 of OSC

Presumptive pay of a post is used with reference to a particular govt. servant.

The rule merely provides a formula for calculation of the pay in a presumed posting. It does not denote the actual posting.

Sanction of increments(s) on completion of punishment period of an employee awarded with the punishment for stoppage of increment(s) without cumulative effect whose pay is fixed in between the punishment period in a changing situation like promotion or fixation in revised scale under O.R.S.P. Rules etc.

But soon after completion of such punishment period pay of the employee concerned shall be fixed and drawn on the basis of the **presumptive pay** which he/ she would have drawn by that time, had he/ she not been awarded with the above punishment.

Pay Fixation

(CHAPTER-IV & O.R.S.P. Rules, 2008)

➤ Time Scale of Pay:

The rules in this section apply to all time scales of pay.

The time scale of pay means pay which rises by periodical increments from a minimum to a maximum.

Time scales are said to be identical if the minimum, the maximum, the period of increment and the rate of increment of the time-scales are identical.

(Rule-47 and Rule-73 of OSC)

Rule-74(a):

Fixation of pay on First Appointment : (Pre- ORSP Rules, 2008)

➤ Initial pay of a person, other than one already in service:

- The initial pay of a person, other than one already in service, when appointed to a post under govt. shall be the minimum of the pay scale prescribed for the post.

Mr. 'A' appointed to a post in the time scale of Rs.10,000-325-16,500 i.e., in the scale existing prior to ORSP Rules, 2008, shall be allowed pay at the initial of Rs.10,000/- with DA as admissible at the time of his appointment.

Rule-74 (b):

Fixation of pay on Promotion:

Where a govt. servant holding a post, is promoted to another post carrying duties and responsibilities of greater importance than attached to the post held by him, his initial pay in the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing his pay in respect of the lower post by one increment.

A' drawing pay of Rs.11,950 in the time scale of Rs.10,000-325-15,200 is promoted to a post carrying the scale of Rs.12,000-375-16,500. The post carries higher responsibility. Pay fixed as under:

- Pay on the date of promotion : Rs.11,950

- Pay after notional increase by
One increment in the lower post : Rs. 12,275
(Rs.11,950 +Rs.325)
- Pay in the promotional post(stage
above the pay notionally arrived at) : Rs. 12,275
or : Rs. 12,375

Fixation of pay on First Appointment

(with the implementation of ORSP Rules,2008)

Orissa/ Odisha Revised Scale of Pay, 2008 vide F.D. Resolution No.54080/F., dt.16.12.2008.

Highlights

- Date of Effect: 01.01.2006
- Whom Applicable:

It is applicable to all in whole-time govt. employment.

- 28 No. of pay scales of which 3 interim pay scales with grade pay and the remaining 25 scales have been compressed in 4 No. of pay bands with corresponding grade pay.
- Revised Scale:

Minimum of the Revised Scale being Rs.4750-14680 with GP Rs.1500/- and maximum of the Revised Scale being Rs.37400-67000 with GP Rs.9000/-.

(FD Resolution No.54080/F.,Dated16.12.2008 as amended by FD No.36518/F., Dated 30.10.2010)

Exercise of Option:-

All employees shall be deemed to have come over to the revised scale of pay with effect from 01.01.2006 except where the employee opted for a date after 01.01.2006 under the provisions of this Resolution. However, exercise of option shall be limited to the date of increment in the existing scale falling within a period of one year i.e., from 01.01.2006 to 31.12.2006.

- Introduction of Assured Career Progression Scheme (ACPS) in one grade and one scale on completion of 15, 25 and 30 years instead of TBA after 15 years and benefit of one increment after 25 years.

- Minimum gratuity amount has been raised to Rs.7.5 lacs from Rs. 2.5 lacs and commuted value of pension has been enhanced to 40% instead of 1/3rd of basic pension.

Fitment Principle:-

- i. The pay in the pay band/pay scale will be determined by multiplying the existing basic pay without special pay as on 01.01.2006 by a factor of 1.86 and rounding off the resultant figures to the next multiple of 10. Grade pay corresponding to the pay band will then be added.
- ii. If the minimum of the revised pay is more than the amount arrived at as per the above fitment principle, the pay shall be fixed at the minimum of revised scale with corresponding G.P.

Illustration-1

Fixation of pay in the revised pay structure (PB-2)

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

Illustration-2

Fixation of pay in the revised pay structure (PB-3)

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

Fixation of pay on promotion on or after 01.01.2006:-

In case of promotion from one scale of pay to another in the revised pay structure, one increment equal to 3% of the sum of the pay and grade pay will be computed and rounded off to next multiple of 10. This is then added to the existing pay. The grade pay corresponding to the promotional post will be allowed.

Promotion may involve change in the pay band or may not involve change in the pay band. But it definitely involves change in the grade pay.

Fixation of pay on first appointment:

Illustration

Example No.1 :-A person is appointed on 1.08.07 as Assistant Engineer. His pay will be fixed as follows :

<u>Name of Pay Band/ Scale</u>	<u>Revised Scale of Pay</u>	<u>Revised Grade Pay</u>
PB ²	Rs. 9300-34,800	Rs. 4,600

He/She will get Pay @ Rs.9300 pm. plus Grade Pay Rs. 4,600 pm. and in total Rs.13,900 pm.

Date of Increment:- ORSP Rules,2008

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

Example: Regulate the pay of a govt . Servant appointed to the post of Asst. Engineer on 01.08.2007 with basic pay of Rs.9300/- and GP of Rs.4600/- up to 01.08.2009.

Period	Pay	Grade Pay	Increment@3% Increment	Pay after	Total (Pay+GP)
Appointed					
On 01.08.07	Rs.9300	Rs.4600	---	----	Rs.13,900
1 st Anniversary					
On 01.08.08	Pay +	GP	3% of Rs.13,900 Rs.417or Rs.420	Rs.9720 + G.P Rs.4600	Rs.14,320
2 nd Anniversary On 01.08.09	Pay +	GP	3% of Rs.14,320 Rs.429 or Rs.430	Rs.10150+ G.P Rs.4600	Rs.14,750

This process of sanction of increment goes on with completion of each anniversary of service.

Exercise of Option in case of Promotion:-

In case of an employee who has been promoted on or after 01.01.2006 his/her pay is to be re-fixed in the promotional pay band retrospectively.

Consequent upon his promotion he may join the promotional post but may opt to avail promotional pay in the later date i.e., after sanction of his increment in the lower post on the date of accrual of increment.

And such option has to be exercised within a period of one month from the date of joining the promotional post.

FIXATION OF PAY ON PROMOTION

(Exercise of option in Fourth Schedule. Rule-13)

Illustration

“A” being an employee is in receipt of Rs.7350/- in the revised pay scale of Rs.5200-20200(PB-1) with G.P Rs.1900/- and usual date of increment on 01.03.2007. He/she is promoted on 01.12.2006 to the post carrying revised scale of pay Rs.5200-20200 with G.P. Rs.2400/-.Here, option is exercised under Fourth Schedule to remain in the existing scale till accrual of next increment falling due on 01.03.2007.

Period	Pay	Grade Pay	Increment	Total
01.12.2006 to 28.02.2007.	Rs.7350/-	Rs.2400/-		Pay + GP

(being in the

Promotional post)

W.e.f 01.03.2007 On such date two increments@3% in the lower pay i.e

(Grade Pay of the pre-promotional post is applicable for calculation of Increment)

(i) Increment Rs.7350/- + GP Rs.1900/- =Rs.278/- or Rs.280/-

Pay=Rs.7350/-+Rs.280/- =Rs.7630/-

(ii) Increment Rs.7630/- + GP Rs.1900/- = Rs.286/- or Rs.290/-

Pay = Rs.7630/- +GP Rs.290/- =Rs.7920/-

Pay & Grade Pay w.e.f. 01.03.2007 Rs.7920/- Rs.2400/-

Assured Career Progression (ACP):-

All the state govt. employees up to Group-A category can avail ACP in 3 stages i.e,

- 1st on completion of 15 years of service in the original post/grade.
- 2nd on completion of 25 years in original post/grade
- 3rd on completion of 30 years in original post/grade
- All the criteria of promotion are to be followed in considering the cases of granting ACP.
- An increase @3% of pay and grade pay taken together will be computed and added to the existing pay.

Stagnation Increment:-

- It is allowed @ 3% in the revised pay scale at an interval of 2 years after reaching the maximum of the pay band.
- Three such increments shall be allowed to be treated as personal pay.

Clarification of Grade/Post:- (as per ORSP Rules,1998)

1. A matriculate with kovid without training in the pay scale Rs.3200/--Rs.4900/- is as much a Hindi Teacher as Graduate with Kovid without training in the pay scale Rs.4500/--Rs.7000/-. But they do not belong to the same grade with identical scale of pay.
2. The post of peon and the post of Zamadar carry different scale of pay. If an employee has completed 12 years of service in the post of peon and 3 years in the post of Zamadar, then he would not be eligible for consideration of 1st ACP on the argument of completion of 15 years of service.

Revised Assured Career Progression Scheme (RACP):

(F.D. Resolution No.3560/F Dt.06.02.2013)

(Clarification on RACP vide F. D. Memo No.1738 Dt.20.1.2014)

The State Government considered the recommendations of the Fitment Committee and granted Assured Career Progression (ACP) to the State Government employees on completion of 15th, 25th and 30th years of service akin to the Time Bound Advancement (TBA) provisions of the Orissa Revised Scales of Pay Rules, 1998.

Accordingly, all State Government employees are entitled to avail ACP in 3 stages i.e. 1st ACP on completion of 15 years of service, 2nd ACP after 25 years of service and 3rd ACP after 30 years of service in their original post/grade by addition of one increment @ 3% on the Basic Pay + Grade Pay with next annual increment after a period of one year from the date of sanction of the ACP.

Taking into account the uncertain promotional avenues, career stagnation of the State Government employees and genuine demands of various service Associations of the State, Government after careful consideration decided to implement a career advancement scheme to

be known as REVISED ASSURED CAREER PROGRESSION SCHEME (RACPS) in line with implementation of the MACPS by the Government of India.

The RACPS is effective from 01.01.2013

Conditions for grant of Financial Up-gradation:-

1. There shall be three financial up-gradations under the RACPS, counted from the direct entry grade on completion of 10, 20 and 30 years of service in a single cadre in absence of promotion.
 - An employee if completed 10 years of service in the entry grade will be considered for 1st up-gradation under RACPS.
 - An employee completing 20 years of service and has got only one up-gradation either by promotion or by RACPS will be considered for the 2nd up-gradation.
 - Similarly an employee completing 30 years of service and has got two up-gradation either by RACPS or promotion or both will be considered for 3rd up-gradation under RACPS.

The three levels of RACP shall be decided on the basis of pay band and grade pay at which the employee entered the Govt. service.

2. The financial up-gradation under the RACPS would be admissible up to the highest Grade Pay of Rs.7600/ in the Pay Band PB-3 under ORSP Rules, 2008.
3. There shall be a Screening Committee to decide the eligibility of the persons for up-gradation under RACPS.
 - The Screening Committee shall follow a time schedule and meet twice in a financial year, preferably in the first week of January and first week of July every year for advance processing of the cases maturing in that half year.
 - Accordingly, cases maturing during the first-half i.e. April to September of a particular financial year shall be taken up for consideration by the Committee in the first week of January.
 - Similarly, the Screening Committee meeting in the first week of July shall process the cases that would be maturing during the second-half i.e. October to March of the same financial year.
4. RACPS shall be permissible in case of those employees only after regulation of their pay under O.R.S.P. Rules, 2008. On introduction of RACPS, the ACP Scheme as under O.R.S.P. Rules, 2008 shall cease to operate.
5. The manner of fixation of pay on promotion shall be applicable while fixing the pay under RACPS.
 - An employee can opt to get the pay fixed under RACPS after accrual of his next increment in existing Pay Band with Grade Pay within one month from the date of issue

of RACPS order in his/her favour in the pro forma appended as Fourth Schedule of O.R.S.P. Rules, 2008;

- Else the pay of the employee shall be fixed from the date of effect of RACP. The next increment due shall be 12 months from the date of such fixation.
6. On grant of financial up-gradation under the Scheme, there shall be no change in the designation, classification or status.
 - However, other financial benefits linked to pay drawn like HBA, allotment of govt. accommodation may be permitted.
 7. Financial up-gradation under the RACPS shall be purely personal to the employee and shall have no relevance to his position of seniority in the grade. As such, there shall be no stepping up of pay / antedating of increment between Senior and Junior after regulation of pay under RACPS.
 8. The Pay Band PB-3 of Rs. 15,600 - 39,100/- with Grade Pay of Rs.5400/- being the Group-A Entry Grade Pay Band shall not be allowed under RACPS to an employee in Pay Band PB-2.

For example, if an employee in the Pay Band PB-2 i.e. Rs.9,300-34,800/- with Grade Pay of Rs.4600/- gets financial up-gradation under RACPS, he shall be entitled to get his/her pay fixed in the Pay Band PB-2 i.e. Rs.9,300-34,800/- with Grade Pay of Rs.5400/- instead of Pay Band PB-3 i.e. Rs. 15,600-39,100/- with Grade Pay of Rs.5400/-.
 9. There shall be no further financial up-gradation under RACPS, if an employee has already availed three financial up-gradations by way of RACPS/ Promotion.
 10. Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial up-gradation under the RACP Scheme.
 - which means the pay shall be raised by 3% of the total of pay in the Pay Band and the Grade Pay drawn before such up-gradation.
 - **The employees of the cadre having promotional hierarchy will get the Grade Pay of the promotional post.**
 - In case the new Grade Pay corresponds to a different Pay Band, the employee will get the Pay Band corresponding to the revised Grade Pay.
 - There shall, however, be no further fixation of pay at the time of regular promotion.
 11. The RACPS contemplates mere placement on personal basis in the Grade Pay and pay scale of the higher post and shall not amount to actual functional promotion of the employees concerned.
 - Therefore, no reservation orders/ roster shall apply to the RACPS.
 12. If a regular promotion in due course is refused by the employee before becoming entitled to a financial up-gradation, then there shall be no financial up-gradation under RACPS as the employee has not been stagnated due to lack of promotional opportunities.

13. Employees on deputation need not revert to the parent Department for availing the benefit of financial up-gradation under the RACPS.

- They may exercise a fresh option to draw the pay in the Pay Band and the Grade Pay of the post held by them or the pay plus Grade Pay admissible to them under the RACPS, whichever is beneficial like the regular employee in the parent cadre had they not been deputed.

14. Assured Career Progression (ACP) availed under ORSP Rules, 2008 shall not be taken into account while considering the RACPS in favour of an employee.

- But, no pay fixation shall be allowed by extending the benefit of 3% of basic pay and Grade Pay to the existing Pay but only the Grade Pay as applicable shall be allowed while giving up-gradation under RACPS.

Modified Assured Career Progression Scheme (MACPS):

Date of Effect:- 01.01.2016

To address the issue of Stagnation

The Scheme is as follows:-

- There shall be three financial up-gradation counted from the direct entry grade on completion of 10, 20 & 30 years of service.
- An employee if avails first promotion before MACP he shall not be considered for 1ST MACP
- Similarly after availing 1st MACP, if he gets 1ST promotion this shall be covered as 1st financial up-gradation under the scheme.
- The second financial up-gradation under MACP shall be 10 years after the 1st promotion or 20 years whichever is earlier.
- Second promotion prior to that shall cover the 2nd MACP.
- The third financial up-gradation will be further 10 years from 2nd promotion or 2nd MACP whichever is earlier.
- 3rd MACP stands covered if 3rd promotion availed prior to the above.
- The MACPS envisages merely placement in the immediate next higher level in the pay matrix.
- Thus, the level at the time of financial up-gradation under MACP can, in certain cases where regular promotion is not between two successive grades, be different than what is available at the time of regular promotion.
- In such cases, the higher level attached to the next promotion post in the hierarchy of the concerned cadre will only be at the time of regular promotion.

- The financial up-gradation under MACP would be admissible up to the level-14 (previously GP-7600 in PB-3) in the pay matrix.
- There shall be a Screening Committee to decide the eligibility of the person under MACP.
- It shall meet twice in a financial year, preferably in the first week of January and first week of July.
- Authority empowered to constitute **Screening Committee** for RACP shall also constitute screening committee for MACP.

Benefits under MACPS:

- benefits of pay fixation available at the time of regular promotion shall also be allowed at the time of financial up-gradation under the scheme.
- There shall, however, be no further pay fixation at the time of regular promotion.
- Fixation benefits availed under TBA Scale under ORSP Rules, 1998, ACP and RACP under ORSP Rules, 2008 would be adjusted while considering financial up-gradation under MACPS.
- In the matter of departmental or judicial proceedings, grant of benefits under MACPS shall be subject to rules governing normal promotion. Such cases shall be regulated under OCS (CCA) Rules, 1962 and the laws under which the judicial proceedings are instituted.
- In case of such up-gradation there is no change in the official position of the employee.
- There shall be no stepping up of pay between senior and junior/antedating of increment.
- If a regular promotion is refused by an employee before being entitled to a financial up-gradation, then there shall be no financial up-gradation under MACP as the employee has not been stagnated due to lack of promotional opportunity.
- If financial up-gradation has been allowed and the employee refuses the subsequent promotion, he shall however not be considered for further financial up-gradation till he agrees to be considered for promotion again and the next financial up-gradation shall be deferred to the extent of period of debarment due to such refusal.
- Up- gradation of post in a cadre shall not be considered as an up-gradation under MACPS.
- if there is no fixation of pay on promotion on account of availing benefits under MACPS, the usual date of increment shall be retained.
- Financial up-gradation under MACPS shall not be considered if is found unsuitable for promotion or does not fulfill the conditions for promotion.

ORSP Rules, 2017

(Vide F. D. Resolution No.26342/F,dt.07.09.2017 & F.D.No.28046/F dt.22.09.2017.)

Date of Implementation:- 01.01.2016

Applicability:-

All persons in whole time Govt. Employment except the following:-

- a. Persons engaged by Govt. on contract basis
- b. Persons re-employed in Govt. service after retirement
- c. Persons paid out of contingency
- d. Persons paid otherwise than on monthly basis
- e. Persons not drawing pay in regular pay scales for whom no revised pay scales are prescribed
- f. Judicial officers of Subordinate Judicial Service who are drawing pay as per recommendation of Justice Shetty Commission and Justice Padmanavan Commission
- g. Employees governed by the ORSP (college teachers) Rules, 1978, 1989, 2001 & 2010, Medical College Teachers, Engineering College Teachers and Superior Judicial Service (Senior Branch)

Introduction of Pay Matrix and date of its effect

- Pay Matrix, in replacement pay bands and grade pay shall be as specified in Annexure-1
- There are 17 Levels covering minimum GP of Rs.1700 to maximum GP of Rs.9000.
- Fitment Principle:- the pay in the applicable level in the pay matrix shall be the pay obtained by multiplying the existing basic pay

(pay in the pay band plus grade pay) as on 01.01.2016 by a factor of 2.57 rounded off to the nearest rupee and the amount arrived at will be located in that level in the pay matrix.

- If there is no such cell is available in the applicable level, the pay shall be fixed in the immediate next higher cell in that applicable level in the pay matrix.

Exercise of Option:-

- All the employees shall be deemed to have come over to the revised scales of pay with effect from 01.01.2016 except where the govt. servants have opted for a date after 01.01.2016 under the provisions of ORSP Rules.
- Such options shall be submitted within three months from the date of publication of this notification of the revised pay scale rules.

Rate of Increment:-

After fixation of pay in the appropriate level in the pay matrix, the subsequent increment in the level shall be at the immediate next higher cell in that level.

Date of Increment:-

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

Fixation of pay on promotion on or after 01.01.2016:-

The fixation of pay in case of promotion from one level to another in the revised pay structure, one increment shall be given in the level from which the employee is promoted and he/she shall be placed at a cell equal to the figure so arrived at in the level of the post to which promoted and if no such cell is available in the level to which promoted, he/she shall be placed in the next higher cell in that level.

Option to avail promotional pay:-

HRA

DA

SPECIAL PAY

Procedure of drawl of pay under ORSP, 2017

1. DDO
2. PAY FIXATION AUTHORITY
3. CHECKING OFFICER
4. HEAD OF OFFICE

All the above stated officers have to play their respective roles in the matter of pay fixation of the subordinate employees working in an establishment.

Fixation of pay as per ORSP, 2017

Basic pay as on 01.01.2016	Rs. 29,260.00
Grade Pay corresponding	Rs. 7,600.00
Total	Rs. 36,860.00
To be multiplied by a factor of 2.57	
which is arrived at	Rs. 94,730.20
Fixed at as per matrix as on 01.01.2016	Rs. 96,900.00
Fixed as per the date of Increment	
01.09.2016	Rs. 99,800.00
01.09.2017	Rs.1,02,800.00

CHAPTER-XII

LEAVE RULES**(Rule-130-197)****1. What is Leave?**

It is permitted absence from duty. Any leave admissible under this Rule may be granted by the State Government; (Rule-130 of OSC)

2. What are the basic principles of leave?

The basic principles of leave rules are that

- (a) No Government servant is entitled to claim leave as a right and grant or its refusal is wholly discretionary; (Rule-131 of OSC)
- (b) The authority competent to grant leave is also competent to revoke the leave already grants to a civil servant and call him back to duty; (Rule-131 of OSC)

However, it is not open to that authority to alter the kind of leave due and applied for except at the written request of the Government servant. An employee may opt for grant of half pay leave when E.L is due to him.

- (c) Leave may be granted with retrospective effect from the date on which it is admissible. (Rule-16 of OLR Appendix-13 Odisha Service Code)
- (d) No Government servant shall be granted leave of any kind for a continuous period exceeding five years except with the sanction of the Government. (Rule-72 of Odisha Service Code)
- (e) A Government servant intending to leave his headquarters station during leave must obtain necessary prior approval of the authority competent to sanction leave except in emergencies and furnish him the address which will find him during his leave. (Rule-20(b) of Leave Procedure Rules, Appendix-13 Odisha Service Code).
- (f) Wilful absence from duty after expiry of leave renders a Government Servant liable to disciplinary action.
- (g) The Leave may not be sanctioned to Government Servant under suspension; (Rule-132 of OSC)
- (h) The leave shall be earned by duty only; (Rule-133 of OSC)
- (i) The leave begins on the day on which transfer of charge is effected and ends on the day on which charge is resumed; (Rule-137 of OSC)
- (j) When a Government servant avails a joining time in continuation of leave his leave ends on the day before such period of joining time commences; (Rule-137(b) of OSC)
- (k) Holiday can be prefixed and/or suffixed to leave; (Rule-137(c) &(d) of OSC)

- (l) No Government servant serving in a vacation department and sessions judges may be permitted to combine vacation with leave either at the beginning or at the end thereof; (Rule-139 of OSC)
- (m) Government servant who has been granted leave on medical ground has to produce medical certificate of fitness (in the format prescribed under this rule) at the time of joining; (Rule-140 of OSC)
- (n) Unless he is permitted to do so by the authority which granted his leave, a Government servant on leave may not return to duty more than fourteen days before the expiry of the period of leave granted to him; (Rule-141 of OSC)
- (o) All orders recalling a Government servant to duty before the expiry of the leave should state whether the return to duty is optional or compulsory. If the return is optional, the Government servant is entitled to no concession. If it is compulsory, he is entitled for the following benefits:-
 - (a) If the leave from which he is recalled is out of India :
 - (i) To receive free passage to India, and, if he has not completed half the period of his leave by the date of leaving for India on recall, or three months whichever period is shorter to receive a refund of the cost of the passage from India;
 - (ii) To count the time spent on the voyage to India as duty for purpose calculating leave; and
 - (iii) To receive the leave salary during the voyage to India and for the period from the date of landing in India to the date of joining his post to be paid leave salary at the same rate at which he would have drawn it had he not been recalled but returned in ordinary course on the termination of the leave
 - (b) If leave from which he is recalled is in India,
 - to be treated as on duty from the date on which he starts for the station to which he is ordered, but to draw until he joins his post leave salary only. (Rule-142 of OSC)
- (p) A Government servant who remains absent after the end of the leave is entitled to no leave salary for the period of such absence and period will be debited against his leave account. (Rule-144 of OSC). Willful absence from duty after the end of his leave will be treated as misconduct.
- (q) Absence from duty for short periods on casual leave is not governed by the rules in this Chapter. (Rule-145 of OSC) The conditions on which such leave may be granted to a Government servant are set out in Appendix-6.

- (r) A Government servant on leave may not take any service or accept any employment including the setting up of a private professional practice as accountant, consultant or legal or medical practitioner without obtaining the previous sanction of the authority empowered to appoint him:

3. What are the different kinds of leave ?

A.

- (1) Earned Leave
- (2) Half Pay Leave
- (3) Commuted Leave
- (4) Leave not due
- (5) Extra ordinary leave
- (6) Additional Earned Leave

Above leaves are debited to Leave Account

B.

- (1) Study Leave.
- (2) Hospital Leave
- (3) Special Disability Leave
- (4) Maternity Leave
- (5) Paternity Leave
- (6) Casual Leave

Above leaves are not debited to Leave Account

Earned Leave :

“Earned leave” mean leave earned in respect of period spent on duty.

From 1.1.1976, a new procedure has been followed to calculate earned leave in respect of Government Servant.

1. Each employee's account of leave should be credited with 30 days and 31 days earned leave in alternative calendar years. This should be done in two installments. 15 days on the first of January and July every year, except that on the first of July of an even year (ending with 1, 4, 6, 8 or 10) credit shall be 16 days.
 - a. Thus credit of E.L for the year 1976-
 - i. 1st January- 15 days
 - ii. 1st July - 16 days

b. Credit of E.L for the year 1977-

- i. 1st January- 15 days
 - ii. 1st July - 15 days
2. The leave at the credit of the employees at the close of the previous half year shall be carried forward plus the credit for that half year will be limited to 300 days from 1.7.2002 (F.D.O.M. No.7351/F Dt. 19.02.2003)
 3. When a Government is appointed on or after 01.01.2076, earned leave should be credited to his leave account at the rate of 2 ½ days for each completed month of service, which he is likely render in the calendar half year, in which he is appointed.
 4. The credit of the half year in which a Government servant is due to retire or resign from service, shall be afforded only at the rate of 2 ½ days per completed month in that half year up to the date of retirement/ resignation.
 5. If a Government servant has taken any leave other than earned leave except extraordinary leave in a half year, the credit to be afforded to his leave account at the commencement of the next half year shall be reduced by 1/11th of such leave. (F.D. No.31633/F Dt. 14.8.98)
 6. When affording credit under the above mentioned procedure fraction of day will be rounded up to the nearest day.
 7. Earned Leave can be taken up to 150 days at a time w.e.f. 01.7.2002 (Enhanced from 120 days to 150 days vide F.D. No. 7351/F Dated 19.02.2003).
 8. Earned leave exceeding 120 days but not exceeding 180 days may be granted to Government Servant in Class-1 State Civil Service if the entire leave so granted or any portion thereof shall be outside India and Nepal. In such case the period of leave spent in India shall not in aggregate exceed 120 days? (Rule-7(1) OLR).

Earned Leave in Vacation Department :

Earned Leave is admissible to a permanent Government Servant in a vacation department as per the following conditions.

- (i) For each year of duty in which the Government servant has availed himself of the vacation , his earned leave shall be reduced as follows:-
 - a. For Sud-ordinate Judges and Munsif by 15 days
 - b. For other Government servant by 20 days
- (ii) If part of the vacation has been taken in any year, the period by which the earned leave shall be reduced shall be fraction of 15 days or 20 days, as the case may be, to the proportion which the part of the vacation taken bears to the full period of vacation. For easier calculation the rate of earning leave of a Government servant in

vacation Department of category (b) above who avails full vacation may be taken as 13 days per annum. ($360/11=32.8$ say $33-20=13$ days)

- (iii) In cases of urgent necessity the earned leave as reduced above, except in case of subordinate Judge and Munsif, be increased by one twenty-second of the period of duty in vacation department.
- (iv) Vacation can be taken in combination with or in continuation of any kind of leave.
- (v) The total duration of vacation and earned leave taken in conjunctions shall not exceed 180 days.
- (vi) The total duration of vacation, earned leave and commuted leave taken in conjunctions shall not exceed 240 days.

(Rule-8 of OLR)

E.L to be calculated if a Govt. servant joins service during middle of the half-year:

Illustration :

“A” joins service on 25.02.1997

He avails E.L as follows:-

(i) 18 days from 14.07.1997 to 31.07.1997

(ii) 18 days from 27.12.1997 to 13.01.1998

Additional Earned Leave :

Additional Earned Leave 15 days for doing duty on Sundays and Public Holidays as well as for putting them into extra hours of duty on working days, the following staff of the Government are entitled to Additional Earned leave of 15 days a year.

1. Staff of State Guest House.
2. Staff of Orissa Bhawan and Utkal Bhawan
3. Non-Gzatted Police and Fire Service Personnel
4. Inspector of Police
5. Orderlies attached to Police Officers
6. Jail employees

Additional Earned Leave is not admissible to the employees of above said category if they remain absent for more than four months in a half year.

Half-Pay Leave :

“Half Pay Leave” means leave earned in respect of completed year of service as provided in Rule 9 of Orissa Leave Rules, 1966

1. Half Pay Leave Account is generally credited with 20 days for every completed years of service inclusive of the period of leave of all kinds.
2. It is granted either Medical Certificate or private affairs.
3. Half Pay Leave can be converted into full pay leave by call it as Commuted Leave.

Commuted Leave :

Commuted Leave has been defined under sub-rule (3) of Rule-9 of the Orissa Leave Rules, 1966.

1. It is granted to an employee who desires to convert half pay leave into full pay leave.
2. When Commuted leave is granted twice the amount of such leave is debited against the half pay leave due.
3. It may be granted to permanent and temporary employees.
4. It may be granted on medical certification
5. Commuted Leave can be granted only the Leave Sanctioning Authority is satisfied that there is a reasonable prospect of the Government Servant returning from duty on its expiry.
6. Commuted leave may be allowed to Government Servant who retires from service while undergoing medical treatment for fatal diseases like Cancer etc.
7. Where Government servant on long leave on medical ground dies while on earned leave the period of earned leave availed by the deceased Government servant immediately before his death may be treated as Commuted Leave if otherwise admissible.
8. Limits:-
 - a. 240 days during the entire service; and
 - b. Total duration of E.L and Commuted leave taken in conjunction should not exceed 240 days.

Leave not Due :

“Leave Not Due” has been defined under of Rule-10 of the Orissa Leave Rules, 1966.

1. “Leave Not due” is granted to a permanent Government who has got no half pay leave at his credit.
2. The period of leave not due should not exceed 360 days during the entire service period of the employee on production of medical certificate.
3. It is granted for a period of 90 days at a time and 180 days in the entire service period without medical certificate.
4. The amount of leave is to be limited to the “Half Pay Leave” that the employee is likely to earn subsequently.

5. It is debited against the half pay leave which the employee may earn subsequently on return to duty.
6. It is granted only when the leave sanctioning authority is satisfied that there is a reasonable prospect of the Government Servant returning to duty on its expiry.

Extraordinary Leave :

“Extra Ordinary Leave” has been defined under of Rule-13 of the Orissa Leave Rules, 1966.

1. This is a leave without pay.
2. This type of leave is granted to an employee in special circumstances when no other leave is admissible.
3. When other leave is admissible, but employee applies in writing for grant of E.O.L.
4. Leave Sanction Authority may grant E.O.L
 - i. In Combination with or in continuation of any kind of leave that is admissible, and
 - ii. Retrospectively convert period of absence with leave into E.O.L
5. The maximum period of continuous absence from duty on leave or on vacation and leave combined, is twenty eight months. In calculating the maximum, account shall not take into account the leave granted on medical certificate or extraordinary leave.
6. For a temporary employee who has not rendered 3 years of continuous service, the E.O.L on any one occasion should not exceed the following limits:-
 - (a) two months;
 - (b) four months in case supported by medical certificate;
 - (c) eighteen months where an employee is undergoing treatment of tuberculosis and leprosy (will not be allowed to an employee who has not rendered one year of service.
7. No Leave Salary is admissible during E.O.L

Maternity Leave

1. Granted to female Government Servant
2. It is admissible on account of pregnancy, miscarriage/abortion and in cases of female Government servants having less than two surviving children.
3. Maternity leave on pregnancy may be granted for a period of 180 days from the date of its commencement in all cases w.e.f 01.12.2011. (F.D.O.M No.51856/F., Dt. 07. 12. 11).

4. A woman employee in whose case the period of 90 days of maternity leave has not expired on the aforesaid date shall be entitled to the modified maternity leave of 180 days.(F.D.O.M No.51856/F., Dt. 07.12.2011).
5. In case of abortion including miscarriage, maternity leave granted does not exceed six weeks.(F.D.O.M No.63452/F., Dt.13.12.77)
6. Application is to be supported by authorized medical practitioner. In Case of miscarriage or abortion the medical certificate granted by a private registered medical practitioner may be accepted. In case of doubt the certificate of a civil surgeon or a Gazetted Medical practitioner may be called for.(F.D.O.M No.26950/F., Dt. 05.8.1961).
7. Leave is not debited against the leave account. (Rule 194(e) of OSC).
8. No maternity leave shall be granted to a female Government servant for the third or subsequent issues. (Rule. 194(f) of OSC).
9. It may be combined with leave of any other kind, but any leave applied for in continuation of maternity leave may be granted only on the request to be supported by a medical certificate. (Rule. 194(d) of OSC).
10. Counts for increment in the post in which the Government servant was officiating at the time of proceeding on such leave. (F.D No.3514/F., Dt. 30.11.68).
11. Counts as service for pension.
12. **Sanctioning Authority-** The authority empowered to grant ordinary leave to the Govt. servant concerned.

Paternity Leave

1. Granted to male Government Servant.
2. It is admissible to a male Government Servant with less than two surviving children during the confinement of his wife for child birth i.e. upto 15 days or up to 6 (six) months from the delivery date of the child.
3. Paternity leave may be granted for a period of 15 days during the confinement of his wife.
4. During such period of 15 days, he shall be paid leave salary equal to the pay drawn immediately before proceeding on leave.
5. The paternity leave may be combined with leave of any other kind.
6. The paternity leave shall not be debited against the leave account.
7. If paternity leave is not availed of within the period mentioned above such leave shall be treated as lapsed.
8. The paternity leave shall not normally be refused under any circumstances except in case of exigencies of service of the employee by the Government time to time.

(F.D.O.M No.51856/F., Dt. 07. 12. 11)

Quarantine Leave

- Quarantine Leave is leave of absence from duty necessitated by orders not to attend office in consequence of the presence of infectious disease in the family or household of a govt. servant.
- It is allowed by the sanctioning authority on the certificate of a Medical or Public Health Officer for a period not exceeding 21 days or in exceptional cases 30 days.
- A govt. Servant on quarantine leave is not treated as absent from duty and his pay is not intermitted.
- Cholera, smallpox, plague, diphtheria, typhus fever etc. may be considered as infectious diseases for the purpose of this rule.

Child Adoption Leave

F.D.OfficeMemorandumNo.31059 Dt.18.11.2016

(Effective from the Date of Issue)

Sub:- Admissibility of Child Adoption Leave to female contractual employees engaged in Govt. Establishment.

- Govt. in F.D. have been pleased to extend the benefit of child adoption leave to female contractual employees engaged in Govt. establishment for 180 days at par with regular female govt. servants subject to following conditions.
 - The facility shall not be admissible to an adoptive mother already having two surviving children at the time of adoption.
 - Child adoption leave shall not be debited against any leave account.
 - The application for such leave shall be supported by the deed of adoption and the certificate of birth from the competent authority.
- It is granted for 180 days as in the case of regular female govt. servants and there will be no interruption of service.
- In case of female contractual employees appointed not against any sanctioned post or without following any recruitment procedure/ORV Act, then her child adoption leave is limited to the contractual period in maximum.
- Female contractual employees engaged in govt. establishment through service provider are not entitled to avail child adoption leave as there is no employer and employee relationship

Rule-195:**Hospital Leave:**

- This leave is allowed to class-iii and class-iv employees who are involved in handling dangerous machinery, explosive materials, poisonous drugs or in the performance of hazardous tasks.
- If any such injury is incurred in course of official duties such leave is granted.
- It is granted on production of medical certificate from an authorised medical attendant.
- This type of leave may be combined with any other kind of leave and the total period of leave will not exceed 28 months.
- The authority competent to grant hospital leave is the authority competent to grant ordinary leave.
- Hospital leave will not be debited against leave account.

APPENDIX-13
Leave Procedure Rules

- 1) Leave account shall be maintained in the form prescribed under the OLR, 1966.
- 2) Leave account shall be maintained by the head of office in which the govt. servant is employed.
- 3) All application for leave including extension of leave shall be made in Form OGFR-3.
- 4) A govt. servant on deputation/Foreign Service should submit all applications for leave to authority competent to sanction leave.

APPENDIX-6
(Rule-145)

(Rules for grant of Casual Leave, Quarantine leave and leave of absence during Gazetted Holidays or Vacation)

Casual Leave

- These rules shall apply to all Govt. servants including the work-charged employees other than casual labourers whose conditions of service the Governor is competent to determine.
- Casual leave is admissible to a Govt. servant up to 10 days .And special casual leave may be granted to the extent of 05 days in addition to the normal casual leave of 10 days.
- C.L is intended to meet the emergency situations like temporary indisposition, the illness or death of near relative, the performance of religious rites, the obtaining of medical advice and the adjustment of urgent family or business affairs.

- Technically, a govt. servant on casual leave is not treated as absent from duty and his pay is not intermitted.
- If public service suffers, the person granting it and the person taking it will be held responsible.
- CL and Spl.CL can not be claimed as a matter of right.
- CL and Spl.CL shall not be allowed for more than 10 days at a time. It may be combined with Sunday and public holidays.
- Specific reason for availing CL must be mentioned and general grounds like 'urgent affaires' or 'certain ceremony' should not be mentioned.
- No govt. servant may be allowed to CL at short intervals.
- CL application for anticipated cause should be submitted at least 3 days prior to the date of availing leave.

Half Day Casual Leave

- This leave has been introduced in consideration of the fact that a govt. servant may have some urgent private work either in the forenoon or in the afternoon session of the office hours which does not require a full day CL.
- For grant of half day CL , the lunch-break is to be treated as the deviding line.
- Half day CL may be allowed in conjunction with full day's CL subject to sub-rule 2(a) of Appendix-6.

(F.D No. 25168/F Dt.15.07.1994)

Effective from 01.08.1994)

Leave Salary Admissible:-

- E.L-Leave salary equal to the pay drawn immediately before proceeding on leave.
- H.P.L- Leave salary equal to half the amount admissible while on E.L.
- Commute Leave- Leave salary equal to the amount admissible while on E.L but double the number of days availed of as leave is debited to the leave account.
- Leave not due- Amount equal to leave salary admissible during the period of H.P.L.
- E.O.L- No leave salary is admissible.
- Maternity Leave- Full pay.
- Study Leave- Entitled to leave salary equal to pay and D.A. admissible to him while on duty immediately before proceeding on leave Study leave with no debit in the leave account.

CHAPTER-VII

JOINING TIME

(Rule 198 to Rule 211 of Odisha Service Code)

What is joining time?

- The time allowed enabling an employee to join a new post at the same or another station. F.R.-10 defines the term as the “time allowed to a govt. servant in which to join a new post or travel to or from a station to which he is posted”.
- Joining time may be combined with vacation or leave of any kind except casual leave.
- Joining time pay and allowances equal the amount drawn at the time of making over of charge is the basis of allowing joining time pay.
- Joining time is regarded as duty. Pay is that which the govt. servant would have drawn if he would have continued in the old post, or the pay which he will draw on taking over charge of the new post, whichever is less.

Rule-198 : Joining time means the time allowed to a Govt. Servant

- (a) to join a new post either at the same or new station without availing of any leave on relinquishing charge of his old post
- (b) to join a new post in a new station on return from (i) leave not exceeding 6 months duration (ii) leave other than specified in sub- clause (i) when he has not had sufficient notice of his appointment to the new post
- (c) to proceed to the place of training or return from it to the station to which he is posted.

Rule – 199 : Transfer from one post to another at the same station entitles the Government servant to joining time for one day including holidays.

Rule-200 : Joining time of a govt. servant admissible under Rule 198 is subject to a maximum of thirty (30) days. Six (6) days are admissible for preparation and in addition, a period to cover actual journey calculated as follows:-

Journey by Air craft	Actual time occupied in the journey	Part of the day will be treated as one day
Ocean Steamer	350Kms.	One day or any longer
By River Steamer	150 Kms.	Time occupied in the journey
By Railway	500 Kms.	One day for each
By Motor Vehicle	160 Kms.	One day for each
Horse drawn carriage	50 Kms.	One day for each
By any other way	25 Kms.	One day for each

For any fractional portion of any distance indicated above, an extra day is allowed.
[Rule-200 (1) of OSC]

Rule-200 (2)

- When training period does not exceed 3 months, joining time for the minimum period required for transit including Sundays and holidays is allowed.

Exception: The authority sanctioning the transfer, may, in exceptional circumstances, reduce the period of joining time admissible under this rule.

Rule-202 : The joining time shall be computed on the route which travellers ordinarily use.

Rule-203 : If a govt. servant is authorised to make over or take over charge of a post elsewhere than at his headquarter, his joining time shall be calculated from or to the place at which he makes over or takes over charge.

Rule-204 : When a Government servant is appointed to a new post while in transit, his joining time begins on the day following that on which he receives fresh order but no second period of six days for preparation is admissible.

Rule- 205 : In case a Government servant takes leave while in transit from one post to another, the period which has elapsed since he handed over charge of the old post must be included in his leave and on expiry of leave, he will be allowed normal joining time.

Rule-206 : When a govt. servant appointed to a new post while on leave of not more than six months, his joining time will be calculated from his old station or from the place at which he receives the order of appointment whichever calculation will entitle him to the less joining time.

Rule-207 : Joining time for vacation Dept.

Rule- 208 : Unless there are very special reasons, extension of joining time beyond the prescribed maximum of 60 days should not be granted.

Rule-209 :

Joining Time Pay

- When the Government servant joins new post after handing over the charge of the old post and without availing leave and the period of joining time is treated as duty, he will get the pay of the old post or new post whichever is less.
- If he joins after availing leave, he is to get joining time pay equal to leave salary.
- In case, a Government servant is allowed joining time while proceeding on training or return from it, he will get the pay of the old post or new post or the pay drawn during training whichever is the least.

Compensatory allowance as provided in the rules for its drawl is also admissible during joining time.

Rule-210 : A govt. servant has to join within the period of joining time and in case he fails to join after expiry of joining time , the absence from duty shall be treated as wilful absence and misconduct and he will be disallowed pay and allowances or leave salary after the end of the joining time .

Joining Time- Salient points

- Minimum limit: 1 day, to join a new post within the same station.
- Maximum limit: 30 days inclusive of sundays.
- May be combined with vacation, or leave of any kind or duration except C.L.
- Preparation time: 6 days
- It is calculated from the place where he makes over or takes over charge.
- When two stations are connected by rail, joining time is admissible as per rail journey even if it is actually conducted by road.
- Joining time counts for increment.
- Number of joining time not availed is credited to E. L. Account.

Orders of Govt. of Odisha

1. Extension of joining time beyond the maximum limit causing unnecessary expenditure to the Govt.

- When officers are relieved from their old post without detailed posting by the new dept. with whom their services are placed.
- At times, officers are also being deputed to foreign bodies, etc. without any prior consultation with such bodies resulting in non acceptance of joining report by such bodies.

It leads to payment of idle salary, extension of joining time and creation of temporary post.

Govt. in Finance dept. have requested all Depts. and HODs to ensure arrangement of detailed postings before relief.

(F.D. No. 38027/F, Dt.16.08.1973)

2. Arrangement for detail posting of an officer on his transfer to be made well in time:

Various proposals for extension of joining time under Rule 208 of OSC were forwarded to Finance Dept. for consideration from time to time. By allowing such joining time the state govt. are put to loss as the officers without working are getting joining time pay. This is caused due to delay in issue of posting orders, relief and joining on transfer from one post to another.

Govt. in Finance Dept. issued instruction for arrangement of detailed posting to all govt. depts. and HODs.

(F.D. No. 5015/F, Dt. 04.02.1976)

3. Measures to curb the tendency to submit proposals for grant of extension of joining time:

The implication of Rule 208 of the OSC is that the govt. servant are expected to join the next post within the period of joining time normally admissible under Rules 199 and 200 of the code. Extension of joining time beyond the limit prescribed under these rules is to be granted only under specified circumstances.

If, however, the situation arises for extension of joining time beyond the limit, Govt. in FD have instructed all administrative depts. and HODs to record the circumstances leading to such extension of joining time.

(FD No. 5711/F, Dt. 05.02.1980.)

F.D. O M.N.47352/F Dt. 09.10.2002

Extension of joining time

Where joining time is required to be extended beyond 90 days and above, the proposal for such extension of joining time has to be submitted with comments of the Secretary of the concerned Administrative Dept. to Finance Dept. for consideration of sanction.

4. Entitlement of joining time for journeys between two stations connected by rail :

The entitlement of joining time of govt. servants in cases where the old headquarters and the new headquarters are connected by rail should be calculated as admissible for a journey by rail, though the journey may actually be performed by other means.

(F.D. No.7312/F., Dt. 06.03.1966)

5. Un-availed joining time to be credited to the Leave Account of the Govt. Servant:

In a situation where a govt. servant is ordered to join a new post at a new place of posting without availing of full joining time to which he is entitled to or a govt. servant proceeds alone without availing joining time and takes his family later, in that case the number of days of joining time admissible reduced by the number of days actual availed shall be credited to the Leave Account of the govt. servant.

(F.D. No.42876/F., Dt. 07.10.1992)

CHAPTER-VIII
ODISHA SERVICE CODE
DEPUTATION ON FOREIGN SERVICE

Rule 212 to Rule 231 of OSC
(Contains Section I to Section IV)

APPENDIX – 9

(RATES OF CONTRIBUTION PAYABLE DURING FOREIGN SERVICE /DEPUTATION)

“DEPUTATION” and “FOREIGN SERVICE”

Both the terms are conceptually identical.

But the incidents are not identical.

Meaning of Deputation :

In simple words ‘deputation’ means service outside the cadre or outside the parent Department. Deputation is deputing or transferring an employee to a post outside his cadre on a temporary basis. After the period of deputation, the deputationist /employee have to come back to his parent Department to occupy the same position unless in the meanwhile he has earned promotion in his parent Department as per recruitment rules.

“Deputation” in the context of service law, as observed by the Hon’ble Supreme Court, is described as an assignment i.e., assignment on deputation. It would therefore be more proximate to accuracy to describe deputation as an assignment of an employee (commonly referred to as the deputationist) of one department or cadre or even an organisation more commonly referred to as the parent Department or lending authority to another organisation commonly referred to as the borrowing authority/Department.

The Hon’ble Supreme Court observes that the service of an officer on deputation in the department to which he is deputed is equivalent to service in parent department.

(AIR 1965 SC 868: (1966)

Deputation and Foreign Service:

Here ‘Foreign Service’ refers to the expression which is often used in service Rules. (not to be confused with the Indian Foreign Service under All India Service Act, 1951.)

Although there are broad conceptual similarities between ‘Foreign Service’ and ‘Deputation’, their incidents are not identical.

In Foreign Service a govt. employee receives his pay with the sanction of Govt. from any source other than the Consolidated Fund of India or State.

(Rule-16 of OSC)

Foreign Service may be defined as the service in which a govt. servant receives salary etc. with the sanction of the State Govt. from a source other than the Consolidated Fund of India

or of the State. Government sanctions the terms and conditions of transfer of the Government servant to Foreign Service and consent of the govt. servant concerned is necessary.

Where the transfer is on deputation to bodies, incorporated or not, which are wholly or substantially owned or controlled by the state govt., no consent of the govt. servant is necessary and the salary of the govt. servant may be drawn from the source of the Consolidated Fund of India or State.

Justice Ranganath Mishra (presiding over a Division Bench of the Odisha High Court) brought out the difference between “foreign service” and “deputation” in the following words:

In case of deputation to bodies, incorporated or not, which are wholly or substantially owned or controlled by the state govt. no consent of the govt. servant is necessary: deputation to Foreign Service is not permissible unless for public reason the duties are exceptional and there is consent of the govt. servant.

Events of Deputation :

- A person who is working as an officer on deputation in a Govt. of India undertaking or in a state govt. undertaking cannot be said to be on Foreign Service as he is drawing his salary from the Consolidated Fund of India or the State.
- Posting of a govt. servant on deputation in Indian Council of Agricultural Research does not require the consent of the govt. servant.

Two sets of Rules :

An officer taken on deputation from any other govt. dept. is called a borrowed officer and he is subject to two sets of rule – one applicable to him in his parent dept. and the other applicable in the borrowing dept. The purpose is that while major penal action can be taken in the parent dept. only, he is made subject to the disciplinary control of the borrowing authority to some extent. Thus the borrowing authority has the power to initiate departmental proceedings against him.

Rule-212

- a) No govt. servant may be transferred to Foreign Service or on deputation to other Govt. against his will unless he is so liable by the terms of his appointment applicable to the service of which he is a member.

Provided that where the transfer is on deputation to bodies incorporated which are owned, controlled aided or financed by the state govt. such as corporation, boards, etc, no consent of the govt. servant would be necessary.

- b) A deputation to Foreign Service and other Govt. requires the sanction of State Govt.

Rule-214

During the period of foreign service , the lien of the Government servant is maintained in the parent cadre and he is entitled to promotion and other benefits due to him had he not been transferred to foreign service .

Rule- 218

The Government servant cannot receive any financial benefit from the foreign employer not covered under the terms of deputation.

Rule- 221

During Foreign Service, the foreign employer or Government servant himself is to deposit pension and leave salary contributions at the prescribed rates.

No deputation allowance is payable to a Government servant during Foreign Service.

- The Government servant on deputation will have the option to get his pay either in his parent scale or the scale of the Foreign Body.

Foreign employer outside India will pay the pension contribution to the consolidated fund of the State. If the Foreign Service is inside India, the pension contribution and leave salary contribution shall be paid by the Government servant himself if the foreign employer does not agree to pay the same.

SECTION-III: Pay and other concessions during Foreign Service.**Rule- 226 (a)**

The Government servant ceases to draw pay / leave salary from the parent office with effect from the date of his deputation to Foreign Service. Incidence of payment of joining time pay and allowances, duty pay etc. to the Government servant shall be borne by the foreign employer from the date on which he is transferred to the date he resumes duty under Government.

Rule 226(b)

No Govt. servant shall receive, during the period of deputation, any remuneration or enjoy any concession which is not so specified.

That is to say, the pay, deputation pay, compensatory allowance, travelling allowance, medical concession, residential accommodation and other concession of pecuniary value etc. admissible to govt. servant during deputation and authority liable to meet charges shall be fixed by the deputation sanctioning authority in consultation with the foreign employer or the borrowing govt.

Rule 227

The terms granted to a govt. servant who is transferred to Foreign Service shall not be so greatly in excess of the remuneration which he would have received in govt. service as to render Foreign Service appreciably more attractive than the govt. service.

Rule 229

When a govt. servant reverts from Foreign Service or from the service of the borrowing Govt. to his parent dept., his pay shall cease to be paid by the foreign employer or the borrowing Govt. and his contributions (leave salary and pension contribution) shall be discontinued with effect from the date of reversion.

Rule 230

The travelling allowance of a govt. servant, both when proceeding on transfer to foreign service or service under a borrowing Govt. and when reverting to service under the Govt. of Odisha shall be borne by the foreign employer or the borrowing govt. , as the case may be.

Important conditions governing the Foreign Service:-

- i. No gratuity or pension should be received from the foreign employer.
- ii. A deputation to Foreign Service or other govt. requires the sanction of govt.
- iii. Active Foreign Service commences from the date the person hands over charge under the Govt., on relief from the foreign employer.
- iv. While on leave if a govt. servant is transferred on Foreign Service or on deputation, he ceases from the date of such transfer to be on leave and to draw leave salary.
- v. A Govt. Servant on Foreign Service is entitled to proforma promotion in his parent dept. under the 'next below rule' on one principle.
- vi. Consent of govt. servant is obtained for deputation to Foreign Service or on deputation to another govt. But on deputation to bodies owned, aided and controlled by the govt. such as Corporation, Boards, Co-operative societies, etc., no consent of the govt. servant would be necessary.
- vii. While on leave in Foreign Service, the period of leave should be sanctioned by the state govt. or by the authority sanctioning Foreign Service according to the rules and order of service to which the govt. servant belongs.
- viii. A govt. servant on Foreign Service shall not accept from the foreign employer any financial benefit to which he is not entitled under the rule and orders relating to his deputation.
- ix. In case of foreign service out of India, a govt. servant may be granted leave by his employer on the conditions determined by the employer. Leave salary in respect of the

leave so sanctioned will be paid by the same employer and the leave will not be debited against the leave account of the govt. servant.

- x. A govt. servant reverts from the Foreign Service or deputation under another govt. to the service under Govt. of Odisha on the date on which he takes charge of the post under the govt. of Odisha.
- xi. Administrative Depts. have been empowered to sanction deputation of service in cases where such deputation does not exceed three years. (F.D No. 22566/F., Dt.22.06.1963.)
- xii. Head of Office/ Department shall send service books of deputed officials to the A.G (A&E) who will return it after noting necessary particulars with due attestation. (F. D. Memo No. 17621/F., Dt.25.04.1995.)
- xiii. A govt. servant on deputation retains his lien on the post against which he has been substantively appointed during the period of deputation.
- xiv. Service as deputationist in borrowing department counts for promotion in parent department.

Case-Law

1. Deputation is only a transfer.
2. Borrower can repatriate and lender can recall the deputationist at any time.
3. Deputationist retains lien on his post in parent department.

(V.H.K. Murthy vs. Special Protection Group and another, Delhi High Court, SLJ 2001)

Contribution on account of Pension and Leave Salary:

- 1) While in Foreign Service the contribution towards the cost of pension of a govt. servant must be paid to the Consolidated Fund of the State. (APPENDIX-9)
- 2) If Foreign Service is in India, contribution must be paid on account of the cost of leave salary also.
- 3) Contribution shall be paid by the govt. servant himself unless the foreign employer consents to pay them. They shall not be paid for the period of leave taken while on Foreign Service.
- 4) In the sanction order of govt. the provisional rate of contributions towards leave salary and pension are mentioned. Final rate of contributions are communicated by the A.G. (A & E) which the foreign employer has to adjust later on.

Rationale of Pension Contribution:-

- The rates of contribution for pension are based on the pensionary benefit admissible for an officer according to the service or grade to which he belongs.

- This contribution is designed to secure to the govt. servant the pension that he would have earned if he had remained in service under Govt. without being transferred to foreign service.
- The principle behind this is that, Government undertakes the pension liability of Govt. servant in lieu of service rendered to Government and in the case of foreign service the service is not rendered to Govt. but to foreign employer.
- The pension liability cannot be met unless a pension contribution in the place of service to Government is recovered.

Rationale of Leave Salary Contribution:-

- Leave is earned by a Government Servant by service under Govt. In lieu of such service Govt. undertakes to pay him leave salary under the rules applicable to him.
- Even though during foreign service, a govt. servant is getting pay and allowances from the foreign employer, the leave salary in respect of leave earned during foreign service is payable by Government, as if such service has been rendered to the Government.
- A contribution towards meeting this liability is, therefore, recovered in order to secure to the Govt. servant the right to get leave salary under the rules applicable to him.

Rights of a Govt. Servant Deputed on Foreign Service Terms and Conditions:-

- Increment- Foreign Service counts for accrual of periodical increment.
- Promotion-The principle of 'one for one' under next below Rule will apply. He is entitled to promotion in the cadre in which he belongs. He may also be given pro forma promotion by the competent authority.
- Leave Salary-He is also entitled to leave salary in accordance with the rules applicable to his service under the Government.
- Pension- Foreign Service counts as qualifying service for promotion.

Govt. of Odisha Orders :

1. Administrative Dept. competent to sanction deputation:
 - It is decided that the Administrative Dept. of govt. is competent to sanction deputation without referring the matter to Finance Dept. subject to condition as per G.O. mentioned below.
 - The period of deputation shall not exceed 3 years.
 - No govt. servant shall continue or be sent on deputation during last 3 years prior to his date of superannuation.

(F.D. No.22556/F, Dt.29.06.1963.)

2. Appointment of O.F.S. officers against foreign service post:

It has been decided O.F.S. officers posted in foreign bodies through notification issued by the FD will join their assignment without any further notification from the Administrative Dept. concerned.

(F.D.No.49135/F Dt.24.10.2002.)

3. Maximum period of Deputation - Further clarification:

- It was issued by the Finance Dept. to clarify the proposals of borrowing organizations for extension of period of deputation beyond six years for some reasons or other.
- It was decided that the period of deputation shall not exceed six years.
- In case, the foreign body request Govt. sufficiently in advance requiring the services of deputationist, the extension may be extended for another one year.
- The govt. servant on deputation will have the option to have the benefit of HRA, medical advance, travelling allowance, etc., as per the rules of state govt. or rules of the foreign body. Grant of leave shall be regulated as per the rules of the state govt.

(F. D. Dt.52958/F, Dt. 26.10.1987)

4. Period of deputation of Engineering personnel:-

Engineering personnel deputed to Govt. undertaking/ Corporation who are in Foreign Service terms and conditions and performing duties similar to which they would have performed had they not been deputed, may be allowed to continue as such beyond 7 years and may be allowed deputation allowance. No deputation allowance will be allowed beyond 10 years of deputation.

(F.D.No.38747/F, Dt. 07.10.1988)

ODISHA CIVIL SERVICES (PENSION) RULES 1992

Constitutional background :

- **Article 309 of Constitution of India**
- deals with **Recruitment and conditions of service** of persons serving **the Union or a State**.

Acts of the appropriate Legislature may regulate the recruitment, and conditions of service of persons appointed, to public services and posts in the **Union** or of **any State**.

Definitions :

- "Child" means a Child of the Government Servant who-
- (i) in the case of a son, until he starts earning his livelihood or attains the age of twenty five years, whichever is earlier, and
- (ii) in the case of a daughter, until she gets married or starts earning her livelihood or attains the age of twenty-five years, whichever is earlier,
- (iii) in case of unmarried / widowed / divorced / disabled widowed / disabled divorced daughter

even after attaining the age of twenty five years,

until she gets married / re-married or starts earning her livelihood as provided in rule 56 or till her death whichever is earlier.

(Vide Finance Department Notification No.32745/F., dtd.23.07.2011 SRO No 660/2011)

Emoluments :-

The **basic pay** as defined in rule 33 (a) (i) of the Orissa Service Code and under the Orissa Revised Scale of Pay Rules, issued time to time by the Government including the grade pay wherever applicable, which the Government servant has received actually or fixed notionally immediately before retirement or on the date of death and includes

(Vide Finance Department Notification No.24142/F., dtd.04.09.2015)

- "revised emoluments" means the pay in the pay band plus grade pay of a Government servant in the revised pay structure

ORSP RULES 2008

Pension Sanctioning Authority :-

Means the **appointing authority** competent to make appointment, to the post held by the retiring Government servant; Provided that where the appointing authority is the

Government or the Principal Secretary, Commissioner-cum-Secretary, or Secretary to Government or Heads of Departments listed in Appendix-3 in the Odisha Service Code, **may delegate the power** of authority to sanction pension to any Subordinate Officers not below the rank of Group –A, working under his / her direct control.

(Vide Finance Department Notification No.46557/F., dtd.09.11.2010)

Provisional Pension Sanctioning Authority :-

In case of sanction of provisional pension of a retired Government servant as provided under rule 65 and 66 of these rules, **the Head of Office** under whom the retiring Government Servant worked last is the pension sanctioning authority.

(Vide Finance Department Notification No.30293/F., dtd.08.07.2010).

Application :-

- these rules shall apply to Government servants, appointed to the posts and services which are borne on pensionable establishment, prior to 01.01.2005.
- persons appointed under the Government of Odisha with effect from 01.01.2005 shall be covered by the **contribution pension scheme**.

(Vide Finance Department Notification No.44451/F., dtd.17.09.2005 and Finance Department Circular No-Pen40/2005-16950(255)/F., dated 02.04.2007).

CONTRIBUTION PENSION SCHEME :-

- The monthly contribution would be 10% of the salary and Dearness Allowance to be paid by the employee
- The contribution so made would be deposited at his option

either

- in a **non withdraw able pension tier-I account** (the Government would provide a matching contribution).

or

- In a **withdraw able tier-II account** (Government will make no contribution into this account). The employee would be free to withdraw part or all of his money at any time.
- Such funds will be invested by pension fund managers as approved by **Pension fund Regulatory and Development Authority (PFRDA)**.

- At the time of retirement, Government servant will receive **60%** deposited in pension tier-I account as pension wealth and mandatorily invest remaining **40%** of his pension wealth to purchase as **annuity** from a life insurance company regulated by Insurance Regulatory and

Development Authority. The annuity shall provide **pension** for the life time of the employee and his dependent parents and his spouse.

+

- **LAST WORKING DAY**

- Date on which the Govt servant

- Retires
- Is retired
- Is allowed to resign
- Dies

[RULE 5 (2)]

Power of Government to Withhold or Withdraw Pension :- (RULE 7)

- When in any departmental or judicial proceedings, the pensioner is found guilty of grave misconduct or negligence in duty **during the period of his service including service rendered on re-employment after retirement :**

The Government has the power

- ❖ to **withheld** a pension or gratuity, or both **either in full or in part**, or
- ❖ to **withdraw** a pension in full or in part,
- ❖ whether permanently or for specified period
- ❖ to **recover** the whole or part of any pecuniary loss caused to the Government, from a pension or gratuity
- Odisha Public Service Commission shall be consulted before any final orders are passed
- Provided further that when a part of pension is withheld / withdrawn, the amount of such pension shall not be reduced **below the amount of minimum limit.**

Limitations on number of pension :- (RULE 9)

- (1) A Government servant shall not earn two pensions in the same service or post at the same time or by the same continuous service.
- (2) When a Govt servant having been retired on superannuation pension or retiring pension, is subsequently re-employed, he shall not be entitled to a separate pension or gratuity for the period of his re-employment.

Qualifying service :-

- **Definition:-** It means the service rendered by a Government servant which shall be taken into account for the purpose of pension and gratuity.

[RULE-2(r)]

- qualifying service of a Government servant shall commence from
 - ❖ the date on which he takes charge of the post to which he is first appointed

(RULE-10)**Conditions of qualifying service :-**

- it must conform to the following conditions, namely:-
 - (1) The service must be under Government,
 - (2) The employment must be in a pensionable establishment/post and
 - (3) The service must be paid by Government.

(RULE -11)**Leaves counted as qualifying services :-**

- ❖ (1) All leave during service of a Government servant for which leave salary is payable and all extraordinary leave granted-
 - (i) On medical certificate, or
 - (ii) Due to his inability to join or rejoin duty on account of Civil Commotion, or
 - (iii) For prosecuting higher scientific or technical studies.

[RULE - 23 (1)]**Leaves not counted as qualifying services :-**

- Period of **unauthorised leave of absence** or joining time for which no joining time pay and allowances are admissible.

NOTE- The period of extraordinary leave taken on all other grounds which does not count as qualifying service shall be mentioned in the Service Book/Record.

RULE - 23 (2)**Counting of period of suspension :-**

- Time spent by a Government servant under suspension pending inquiry shall count as qualifying service where on conclusion of such inquiry, he has been **fully exonerated** or the suspension is held to be wholly **unjustified**.
- In other cases, the competent authority shall declare as to what extent the period of suspension will count as qualifying service.
- **Specific entry in this regard will be made in the Service Book/Record in absence of which the entire period of suspension shall count as qualifying service.**

(RULE-25)

Counting of past service on Reinstatement :-

- (1) A Government servant who is dismissed, removed or compulsorily retired from service, but is **re-instated** on appeal or review, is entitled to count his past service as qualifying service.
- (2) The **period of interruption** in service between the date of dismissal, removal or compulsory retirement, and the date of reinstatement, and the period of suspension, if any, shall not count as qualifying service **unless regularised** as duty or leave as due and admissible.

(RULE-26)**Forfeiture of service :- (RULE 33 & 34)****➤ on dismissal or removal -**

- Dismissal or removal of a Government servant from a service or post shall entail forfeiture of his past service.

➤ on resignation -

- (1) Resignation from a service or a post, unless it is allowed to be withdrawn in the public interest by the appointing authority, entails forfeiture of past service.
- (2) A resignation shall not entail forfeiture of past service if it has been submitted to take up with proper permission, another appointment, whether temporary or permanent under the State Government where service qualifies.

“Provided that the employees, who have joined pensionable establishment under subsequent appointment in any other post in pensionable establishment under the State Government on or after 01.01.2005 by dint of technical resignation / proper permission from the authority shall continue to be governed under the provisions of this rule.

(Vide Finance Department Notification No.24142/F., dtd.04.09.2015)**Class of Pension :- (RULE- 37)**

- Pension for service rendered under Government are classified into the following categories, namely:-
- (a) Compensation Pension;
- (b) Invalid Pension;
- (c) Superannuation Pension ; and
- (d) Retiring Pension

❖ Compensation Pension- (RULE -38)

- If a Government servant is selected for discharge owing to the abolition of his post, he shall, have the option:-

- (a) of taking compensation pension to which he may be entitled for the service he had rendered; or
- (b) of accepting another appointment on such pay as may be offered and continuing to count his previous service for pension.
- A notice of **at least three months** shall be given to Government servant before his services are dispensed with on the abolition of his post.
- Where the notice is not given and the Government servant is not provided with any other employment on the date on which his services are dispensed with, the authority shall sanction the payment of a sum not exceeding the **pay and allowances** for the period by which the notice actually given to **him falls short of three months**.
- No compensation pension shall be payable for the period in respect of which he receives pay and allowances in lieu of notice.
- In case a Government servant is granted Pay and allowances for the period by which the notice given to him falls short of three months and he is **appointed before the expiry of the said period** for which he has received pay and allowances he shall **refund** the pay and allowances so received for the period covered by his employment.
- If a Government servant who is entitled to compensation pension accepts instead another appointment under the Government and subsequently becomes entitled to receive a pension of any class, the amount of such pension **shall not be less than the compensation pension** which he could have claimed had he not accepted the appointment.

❖ **Invalid Pension :- (RULE 39)**

- (1) Invalid pension may be granted if a Government servant retires from the service on account of bodily or mental infirmity which permanently incapacitates him for the service.
- (2) A Government servant applying for an invalid pension shall submit a medical certificate of incapacity from the following medical authority, namely:-
 - (a) **Medical Board**, in the case of all Gazetted and specially declared Gazetted Government servants, and
 - (b) **A Chief District Medical Officer** or Medical Officer of equivalent status in case of other Government servants.
- **NOTE 1** - The applicant to produce a letter to show that the Head of his Office or Department is aware of the intention of the applicant to appear before the medical authority.

- The medical authority shall be supplied with the data relating to the date of birth of the applicant as recorded in his service book.
- **NOTE 2** - A **lady doctor** shall be included as a member of the Medical Board when a woman candidate is to be examined.
- **NOTE 3** - The form of the Medical Certificate to be granted by medical authority shall be as in **Form-B**. (Notification No 24142/F., dated 04.09.2015)
- **NOTE 4** - Where the medical authority declares a Government servant fit for **further service of less laborious character** than that which he had been doing, he should, provided he is willing to be so employed, be employed on lower post
- **NOTE 5**- A Government servant who has submitted a medical certificate of incapacity for further service shall,
 - **if he is on duty** be invalidated from service from the date of relief of his duties which should be arranged without delay on receipt of the medical certificate.
 - **if he is on leave** at the time of submission of medical certificate, he shall be invalidated from service on the expiry of that leave or extension of leave, if any, granted to him.

❖ **Superannuation Pension :- (RULE 40)**

- (1) A superannuation pension shall be granted to a Government servant who is retired on his attaining the **age of compulsory retirement**.
- (2) The provisions relating to the date of compulsory retirement as contained in the Odisha Service Code shall apply to all Government servants other than Class IV.
- (3) The date of compulsory retirement of a Class-IV Government servant is the date on which he attains **sixty years of age**.
- (4) The Government servant shall retire from service with effect from the **afternoon of the last day** of the month in which his/her date of retirement falls as per the date of birth recorded in the Service Book.
- Provided that the date of birth of an employee where falls on the **1st day of the month, shall retire on the last day of the previous month**.

❖ **PROBLEM**

- Date of birth of A Govt servant is on 12.05.1960. Determine the date of his retirement on superannuation.
- Ans :
- Date of birth of A Govt servant is on 01.06.1960. Determine the date of his retirement on superannuation.
- Ans :

❖ **Retiring Pension- (RULE 41)**

- (1) At any time after attaining the **age of fifty years or completion of thirty years** of qualifying service , a Government servant-
 - (a) may retire from service, or
 - (b) may be required by the appointing authority to retire in the public interest,
- in the case of such retirement the Government servant shall be entitled to a **retiring pension**
- **Provided that-**
 - (a) If a Government servant wishes to retire, he shall give a notice in writing to the appointing authority **at least three months** before the date on which he wishes to retire; and
 - (b) If the appointing authority decides to get a Govt. Servant retired in the public interest, he shall give a notice in writing to that Government servant, **at least three months before** the date on which he is required to retire or three month's pay and allowances in lieu of such notice.
- **Provided further that -**
where the Government servant giving notice to the appointing authority for retirement, is **under suspension**, the appointing authority to withhold the permission to such Government servant to retire under this rule.

Voluntary Retirement :- (RULE-42)

- **Voluntary Retirement on completion of 20 years Qualifying Service-**
- (1) After completion of twenty years of qualifying service, a Government servant may retire from service, by giving notice of not less than three months in writing to the appointing authority,.
- (2) The said notice must require acceptance by the appointing authority.
- **NOTE-** Such acceptance may be generally given in all cases
EXCEPT THOSE
 - (a) in which disciplinary proceedings are pending or contemplated against the Government servant concerned for the imposition of a major penalty **and** the disciplinary authority is of the view that the imposition of the penalty of removal or dismissal from service would be warranted in the case or
 - (b) in which prosecution is contemplated or have launched in a Court of Law against the Government servant concerned.

If it is proposed to accept the notice of voluntary retirement in such cases, approval of the Government should be obtained:

Grant of Pension in case of compulsory retirement :- (RULE -45)

- (1) A Government servant compulsorily retired from service as a **measure of penalty** may be granted, by the authority competent to impose such penalty, pension or gratuity or both at a rate
- **two third to full compensation** pension or gratuity or both admissible to him The Odisha Public Service Commission shall be consulted before such order is passed.
- A pension granted as above shall not be less than the amount of minimum pension admissible.

Compassionate Allowance :- (RULE-46)

- A Government servant who is dismissed or removed from service shall **forfeit his pension and gratuity**
- **Provided that** the authority competent to dismiss or remove him from service may, sanction a compassionate allowance **if the case is deserving of special consideration,**

**** AMOUNT**

- Up to two-third of pension or gratuity or both which would have been admissible to him if he had retired on compensation pension.
- A compassionate allowance shall not be less than the amount of minimum pension admissible.
- On receipt of the order of the competent authority removing an officer from service for misconduct, insolvency, or inefficiency, if the Head of Office proposes to grant compassionate allowance to the said Govt. Employee,
- He shall obtain **due concurrence of Finance Department**
- He shall fill in the application form for pension and send the same to the Accountant-General for necessary action.

The Head of Office shall not wait for receiving the application from the Officer.

CHAPTER V
(DETERMINATION OF AMOUNT OF PENSION)

Amount of Pension :- (RULE-47)

(A) In Normal Retirement

(1) **after** completing **twenty five years of** qualifying service

- Government servant shall be entitled for pension at the rate of **50% of the last emoluments drawn by him** on the date of his retirement.

(w.e.f. dtd. 01.12.2008)

- Judicial Officers of the State shall be entitled for pension at the rate of **50% of the last emoluments drawn by him** on the date of his retirement.

(w.e.f. dtd. 01.01.2006)

(2) **before** completing **twenty five years of** qualifying service but after completion of **10 years** of qualifying service :-

- the amount of pension shall be proportionate to the amount of pension admissible under rule 47 (2) (a). Not less than the minimum amount of pension of Rs. 3500/- and maximum up to 50% of the highest Pay and Grade Pay admissible to the Government employee. (w.e.f. dtd.01.12.2008).
- for State Judicial Officer (w.e.f. dtd. 01.01.2006).

(vide Finance Department Notification No.24142/F., dtd.04.09.2015)

(3) **before** completion of the minimum qualifying service of **ten years**

- he shall not be entitled for pension,
- he shall be entitled to **service gratuity** at a uniform rate of **half month's emoluments for every completed six monthly period of service."**

(vide Finance Department Notification No.24142/F., dtd.04.09.2015)

(ii) The amount of service gratuity as finally calculated shall be **rounded off** to the next higher rupee.

- If the pay of an employee is notionally fixed, after his retirement, that shall be taken into consideration for the purpose of retirement benefit.

(B) In Voluntary Retirement :-

- **NOTE 1-** In voluntary retirement cases, full pension is to be allowed
 - for maximum **twenty five years** of qualifying service w.e.f. dtd.01.12.2008 &
 - for maximum **thirty three years** of qualifying service upto 30.11.2008.

- Where the total qualifying service is less than twenty five years the amount of pension shall be proportionate to the amount of pension admissible i.e. 50% of emolument.

(vide Finance Department Notification No.24142/F., dtd.04.09.2015)

(C) Government Servant retiring after completion of ten years to < twenty five years of qualifying service, the amount of pension shall be proportionate to the amount of pension admissible.

and in no case the amount of pension shall be less than the minimum amount of pension of Rs. 3500/- upto 31.12.2015 & Rs. 8300/- w.e.f 01.01.2016. maximum up to 50% of the highest Pay and Grade Pay admissible to the Government employee w.e.f. dtd.01.12.2008.

(D) In Invalid Pension:-

the amount of invalid pension shall not be less than the amount of family pension admissible .

rounding off the pension amount

The amount of pension finally determined shall be expressed in whole rupees.

- where pension contains a fraction of a rupee, it shall be rounded to the next higher rupee.

PROBLEM :-

- A Govt. Servant joined in Govt service on 15.6.1990 & retired from that on 31.8.2015.
The emolument he has last drawn is
- Pay = Rs 25,000/-
- Grade pay = Rs 5400/-
- DA = 29,600/-

Calculate the amount of pension due to him.

Ans :-

- A Govt. Servant joined in Govt service on 15.6.1995 & retired from that on 31.8.2015.
The emolument he has last drawn is
- Pay = Rs 25,000/-
- Grade pay = Rs 5400/-
- DA = 29,600/-

Calculate the amount of pension due to him.

Ans :-

Calculation of length of qualifying service.

- For fraction of a year :-
 - equal to three months and above but less than six months shall be treated as a completed **one-half year** .
 - the period of nine months and above shall be reckoned as **two-half years**.

Additional Pension- RULE 47(4)(c)

- In addition to the pension,
- the quantum of pension payable to the old pensioners after completion of eighty years of age shall be increased in the following manner :-

Age of pensioner	Additional quantum of pension
From 80 years (on completion) to less than 85 years	20% of the basic pension
From 85 years (on completion) to less than 90 years	30% of the basic pension.
From 90 years (on completion) to less than 95 years	40% of the basic pension.
From 95 years (on completion) to less than 100 years	50% of the basic pension.
100 years (on completion) or more	100% of the basic pension.

- **vide Finance Department Notification No.24142/F., dtd.04.09.2015)**
- in case of State Government employees **w.e.f. dtd.01.12.2008** and
- in case of State Judicial Officers **w.e.f dtd.01.01.2006**
 - The Pension sanctioning Authorities shall indicate the date of Birth and the age of the pensioner in the pension sanction form.
 - The amount of additional pension shall be shown distinctly in the pension payment order indicating the **Basic Pension + Additional Pension** and date of commencement of the additional amount.
 - For calculation of additional pension the age of the pensioner shall be reckoned from the first day of the month even if the date of birth of the pensioner falls in the middle of the month.

vide Finance Department Notification No.24142/F., dtd.04.09.2015

GRATUITY :-

- **On retirement :- [RULE 49(1)]**
- who has completed five years of qualifying service :-
- Amount of retirement gratuity =
 - $\frac{1}{4}^{\text{th}}$ of last emolument X no of completed 6 monthly period of qualifying service.
 - (maximum of 16.5 time of emolument)

- Provided that maximum 2.5 lakh (who retires on/before 31.12.2005)
- maximum 7.0 lakh (who retires on/after 01.01.2006)
- maximum Rs.10.00 lakhs for State Judicial officers (who retires on or after dtd.01.01.2006).
- maximum 15.00 lakh (who retires on/after 01.01.2016)
- in cases of voluntary retirement, while calculating gratuity, the total qualifying service after addition of **weightage of five years**
 - shall not exceed **thirty three years** .
 - it should not take the employee **beyond the date of superannuation**.

(vide Finance Department Notification No.24142/F., dtd.04.09.2015)

In the event of death, while in service :- [RULE 49(1)]

Length of Service	Rate of Gratuity
Less than one year	2 times of emoluments
One year or more but less than 5 years	6 times of emoluments
5 years more but less than 11 years	12 times of emoluments
11 years more but less than 20 years	20 times of emolument
20 years or more	Half of emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times emoluments <ul style="list-style-type: none"> ➤ shall not exceed Rs. 7,50,000/- for the Government servants retiring on or after dtd. 01.01.2006 ➤ Rs. 10,00,000/- for Judicial Officers retiring on or after dtd. 01.01.2006. ➤ Rs. 15,00,000/- w.e.f. 01.01.2016

shall be rounded off to the next higher rupee.

PROBLEM :-

- A Govt. Servant joined in Govt service on 15.6.1990 & retired on VRS on 31.8.2015. His date of birth is 12.12.1957. The emolument he has last drawn is
- Pay = Rs 25,000/-
- Grade pay = Rs 5400/-
- DA = 29,600/-

Calculate the amount of retirement gratuity due to him.

Ans :-

- A Govt. Servant joined in Govt service on 15.6.1990 & died while in service on 31.8.2015. The emolument he has last drawn is
- Pay = Rs 25,000/-
- Grade pay = Rs 5400/-
- DA = 29,600/-

Calculate the amount of death gratuity due to him.

Ans :-

- Date of birth of a Govt. Servant is 20.5.1955. He joined in Govt service on 24.3.1985 & retired on superannuation age of 60. The emolument he has last drawn is
- Pay = Rs 25,000/-
- Grade pay = Rs 4600/-
- DA = 29,000/-

Calculate the amount of pension & retirement gratuity due to him.

Ans :-

- Date of birth of a Govt. Servant is 12.4.1956. He joined in Govt service on 21.6.1995 & retired on superannuation age of 60. The emolument he has last drawn is
- Pay = Rs 50,000/-
- DA = 6,000/-

Calculate the amount of pension & retirement gratuity due to him.

Ans :-

- Where the sanction of payment of gratuity is **delayed for more than a year** from the date it is due, and such delay is attributable to administrative lapses,
 - **interest payable @ 7 per cent per annum** for the period beyond one year.
- Provided that where a departmental or Judicial proceedings is continued or initiated in respect of the pensioner the gratuity shall become payable **on the date of finalisation** of such proceedings and the period of one year shall be reckoned from that date.
- The payment of interest on delayed sanction of gratuity shall be ordered by the **Secretary of the concerned Administrative Department**. Where he is satisfied that the delay in sanction of gratuity has been caused on account of administrative lapses he shall sanction payment of interest so payable with the **concurrence of the Finance Department and approval of the Government**.

- Amount of such interest shall be recovered from the Pension Sanctioning Authority or the authority who is responsible for such delay.
- **If a Government servant dies after retirement without receiving the gratuity**, the gratuity shall be disbursed to the **family**.

[RULE- 50(2)]

- For the purpose of this rule and rules 50, 52 and 53, "**family**" in relation to a Government servant means-
 - (i) **wife or wives** (including judicially separated wife or wives) in the case of a male Government servant,
 - (ii) **husband** (including judicially separated husband), in the case of a female Government servant,
 - (iii) **sons** including step sons and adopted sons,
 - (iv) **unmarried daughters** including step daughters and adopted daughters.

- (v) **widowed / divorced / disabled widowed / disabled divorced daughters** including step daughters and adopted daughters (Added vide Finance Department Notification No.32745/F., dtd.23.07.2011)
- (vi) **father**
- (vii) **mother**
- (viii) **brothers** below the age of eighteen years including step brothers,
- (ix) **unmarried sisters** and widowed sisters including step sisters,
- (x) **married daughters**,
- (xi) **children of a pre-deceased son**, and
- (xii) **children born out of void wed lock**.

NOMINATION FOR DEATH/ RETIREMENT GRATUITY :- (RULE-53)

- **Nomination** - (1) A Government servant at any time after his appointment shall nominate one or more persons to receive the gratuity **in From-C**.
- (substituted vide Finance Department Notification No.24142/F., dtd.04.09.2015)

Provided that

- if at the time of making the nomination-

(i)

(ii)

- If a Government servant **nominates more than one person**, the amount of share (%) payable to each of the nominees, to be specified as to cover the entire amount of gratuity. i.e 100% of gratuity.
- A Government servant may, at any time, **cancel a nomination** by sending a notice in writing to the Head of Office.

Provided that

along with such notice, he shall send a **fresh nomination**.

PERSONS TO WHOM GRATUITY IS PAYABLE :- (RULE- 50)

- The gratuity shall be paid to the person or persons those nominated by the Govt. Servant.
- If there is no such nomination or if the nomination made is lost/not traceable, the gratuity shall be paid in the manner indicated below:-
 - (i) If there are one or more surviving members of the family as in clauses **(i), (ii), (iii) and (iv) of sub-rule (6)** of rule 49 to all such members in equal shares.
 - (ii) If there are no such surviving members of the family as indicated in sub-clause (i) above, but there are one or more members as in clauses **(v), (vi), (vii), (viii), (ix), (x), (xi) and (xii) of sub-rule (6)** of rule 49 to all such members in equal shares.
- (2) If a Government servant dies after retirement without receiving the gratuity, it shall be disbursed to the family members in the same manner .
- (3) The right of a **female member** of the family, or that of a **brother**, of a Government servant who die while in service or after retirement, to receive the share of gratuity shall not be affected if the female member marries or re-marries, or the brother attains the age of eighteen years **after the death of the Government servant and before receiving her or his share of the gratuity**.
- (4) Where gratuity is granted in favour of a **minor member** of the family, it shall be payable to the **guardian** on behalf of the minor.

Gratuity in case of Death/Retirement in the absence of Family Members or Nomination- (RULE-52)

- Where a Government servant dies while in service or after retirement without receiving the amount gratuity and leaves behind him no family, and
 - (a) has made no nomination, or
 - (b) the nomination made by him does not subsist, the amount of death/retirement gratuity shall be payable to the person in whose favour
- **a succession certificate in respect of gratuity in question has been granted** by a competent Court of Law.

Gratuity payable to the Family of the deceased Government servant on contributory Provident Fund Scheme- (RULE-54)

- If a Government servant **dies while in service**
- **(i) In case of death after completing five years of service,**
 - the difference between **twelve months' emoluments** and the amount of Government's contribution together with interest thereon standing to his credit in the fund;
- **(ii) In case of death before completing five years of service,**
 - a gratuity equal to the difference between his **six months' emoluments** and the amount of Government's contribution together with interest thereon standing to his credit in the said fund;
- **(iii) In case of death in the first year of service,**
 - a gratuity equal to the difference between his two months' emoluments and the amount of Government's contribution together with interest thereon standing to his credit in the said fund.

CHAPTER VII

FAMILY PENSION :- (RULE-56)

- **where a Government servant dies-**
 - (a) **after completion of one year** of continuous service, or
 - (b) **before completion of one year** of continuous service provided the deceased Government servant concerned immediately prior to his appointment to the service or post was examined by the appropriate medical authority and declared fit by that authority for Government service, or
 - (c) on the date of death in receipt of pension, or compassionate allowance, referred to in Chapter IV other than the pension referred to in rules 43 and 44 the family of the deceased shall be entitled to family pension,

TO WHOM.....

(A) If a deceased Government servant or pensioner leaves behind a widow or widower, the family pension shall become payable to the widow or widower,

(B) In absence of a widow or widower to the eligible "**child**".

- Family pension to the children shall be payable in the **order of their birth** irrespective of sex of the child.
- When **to twin children**, it shall be paid to such children in equal shares;

Provided that

when one such child ceases to be eligible, his/her share shall be payable to the other child

- Where the family pension is payable **to more than one widow :-**
- shall be paid to widows in equal shares.
- On the death of a widow, her share of the family pension shall become payable to her eligible child:
- Provided that if the widow is not survived by any child, her share of the family pension shall not cease but shall be payable to the other widows in equal shares, or if there is only one such other widow, in full, to her.
- Where the deceased Government servant or pensioner is survived by
- a widow &
- eligible child or children from a deceased wife, the eligible child or children shall be entitled the share of family pension which the mother would have received if she had been alive at the time of the death of the Government servant or pensioner.

THE AMOUNT OF PENSION :-

- **30% of emoluments** in all cases and shall be subject to
- minimum of Rs.3500/- having no maximum limit w.e.f. 01.01.2006 to 31.12.2015.

(vide Finance Department Notification No.24142/F., dtd.04.09.2015)

- minimum of Rs.8300/- having no maximum limit w.e.f. 01.01.2016.

(vide Finance Department Notification No.24142/F., dtd.04.09.2015)

- (a) The amount of family pension shall be at **monthly** rates and be expressed in **whole rupees**.
- and where the family pension contains **a fraction of a rupee**, it shall be **rounded off to the next higher rupee**. (substituted vide Finance Department Notification No.24142/F., dtd.04.09.2015)
- (b) after completion of 80 years of age or above In addition to the family pension, increased pension w.e.f 01.12.2008, for State Judicial Service w.e.f. 01.01.2006 in the following manner :-

<u>Age of pensioner</u>	<u>Additional quantum of pension</u>
• From 80 years (on completion) to less than 85 years	20% of the basic pension
• From 85 years (on completion) to less than 90 years	30% of the basic pension.
• From 90 years (on completion) to less than 95 years	40% of the basic pension.
• From 95 years (on completion) to less than 100 years	50% of the basic pension.

- 100 years (on completion) or more 100% of the basic pension.

ENHANCED PENSION :-

- Where a Government servant **dies while in service** after having rendered not less than **seven years** of continuous service, the rate of family pension payable to the family shall be equal

- 50 per cent of the pay last drawn or
- twice the family pension admissible

whichever is less

- payable from the date following the date of death of the Government servant **for a period of ten years without any upper age limit** w.e.f. dtd.01.12.2008.”
- W.e.f 1.1.2006 for family pension holders of State judicial Service

(substituted vide Finance Department Notification No.24142/F., dtd.04.09.2015) **[RULE 56(4) (a)(i)]**

- In the event of death of a Government servant **after retirement**, the family pension
 - 50 per cent of the pay last drawn or
 - twice the family pension admissible**whichever is less**
- shall be payable for a period of, **seven years**, or for a period up to the date on which the retired/deceased Government servant would have attained **the age of 65 years** had he survived, whichever is less:

RULE 56(4) (a)(ii)

- If the deceased Government servant or pensioner has left behind neither a widow / widower nor an eligible child,
the family pension shall be granted for life time
 - to the father
 - in the absence of father to the mother
 - also to adoptive parent.

(vide Finance Department Notification No.45865/F., dtd.01.09.2001 and F.D. O.M. No-36185-Pen-35/97/F., dated 04.09.1997)

CHAPTER-VIII

[PROCEDURE FOR GRANT OF PENSION]

Preparation of list of Government Servants due for retirement –

- ❖ Every year on **1st day of July** Head of Office shall prepare a list of all Government servants working under him, due to retire within the next **18 to 24 months**.

(Substituted vide Finance Department Notification No.24142/F., dtd.04.09.2015)

- A copy of every such list shall be supplied to the
 - Accountant-General, Odisha,
 - Appointing Authority,
 - Administrative Department concerned,
 - Director of Treasuries and Inspection, Odisha, and
- Within 31st of July each year in **Form A**.

Substituted vide Finance Department Notification No.24142/F., dtd.04.09.2015

Preparation of pension papers :- (RULE-58)

- Head of Office shall prepare pension papers in **Form F** two years before the date of superannuation.
- Where retiring Government servant is himself the Head of Office/Head of Department, the Head of Department/Administrative Department concerned shall prepare the pension papers.
- The Head of Office shall be responsible for obtaining the particulars from the Government servant in **Form E**
- at least one year before the date of retirement
- complete the processing of pension not later than **eight months in advance** of the date of retirement of the employee.
- The Head of Office shall go through the service book and /the service roll, of the Government servant and verify that, whether the **certificates of verification** for the entire service period are recorded therein.
- The Head of Office shall prepare the pension papers on the basis of the qualifying service determined by and send the pension papers
 - to the Accountant General, Odisha
 - through the Pension Sanctioning Authority

for authorisation of Pension Payment Order/Gratuity Payment Order

Four months in advance of the date of retirement.

- After completing Part-I portion of **Form-F in triplicate**, the Head of Office shall forward the same along with **Form-E** to the Appointing Authority (where the Head of Office is not the appointing authority) with the service book or services roll of the government Servant duly completed up to date and any other documents relied upon for the verification of the service.
- (where the Head of Office is not the appointing authority)

- with the up to date service book or services roll of the government Servant and any other documents relied upon
for the verification of the service.
- where the Original Service Book is completely damaged or destroyed or lost, duplicate copy of Service Book in an up to date form available with the Government Servant shall be relied upon
for the verification of service without insisting upon the original service book.
(vide Finance Department Notification No.24142/F., dtd.04.09.2015)
- The Appointing Authority shall sanction the pension in **Part-II of Form-F** and
- intimate the same to the Accountant-General, Odisha in **Form-G**

not later than **two months before** the date of retirement of Government servant.

(Substituted vide Finance Department Notification No.24142/F., dtd.04.09.2015)

- The Accounts Officer **countersign** the **Part III** of the **Form-F** as certified by the appointing authority,
 - retain one copy
 - forward one copy as countersigned by him to the **pensioner**, along with the intimation of having sent the pension payment order to the Treasury.
 - Return one copy to the **appointing authority** concerned who shall keep the same in a guard file with a proper index for future reference.

Provisional Pension :- (RULE-65)

- (1) In cases where, the Pension Sanctioning Authority is of the opinion that
the Government servant shall retire before sanction of his pension and gratuity or both,
he shall without delay,

take steps to determine **the qualifying years of service and emoluments** qualifying for pension after the most careful summary investigations that may be made.

- he shall-
 - (i) rely upon such information as may be available in the official records, and
 - (ii) ask the retiring Government servant to furnish a written statement on plain paper stating the total length of qualifying service including details of emoluments last drawn but excluding the breaks/other non-qualifying periods of service.
- retiring Government servant to subscribe a **declaration** as to the truth of the
- Head of office shall, and then determine the amount of provisional pension and the amount of provisional gratuity.
- He shall issue a sanction order in **Form-N** endorsing a copy thereof to the Accounts Officer/Head of Office/Government Servant/Treasury Officer authorizing:-
 - (i) 100 per cent of pension as provisional pension till final pension is authorized by the Accountant-General, Orissa; and
 - (ii) 100 per cent of the gratuity as provisional gratuity as determined withholding **ten per cent of such gratuity or one thousand rupees**, whichever is less.
- (b) He shall also indicate in the sanction letter the amount recoverable from the gratuity
 - arrears of license fee
 - balance of house building advance, conveyance advance or any other advance,
 - overpayment of pay and allowances or leave salary and
 - arrears of income tax deductible at the source,
- After issue of the sanction order the Head of Office shall draw-
 - (i) the amount of provisional pension; and
 - (ii) the amount of provisional gratuity after deducting there from the amount of the dues, determined if any.

Where departmental or judicial proceeding is pending :-

- **Qualifying service**
- if he is under suspension on the date of retirement
 - up to the date immediately preceding the date on which he was placed under suspension.
- if he is on duty on the date of retirement
 - up to the date of retirement
- **No gratuity** shall be paid to the Government servant until the conclusion of the departmental or judicial proceedings and issue of final orders thereon received.

where departmental or judicial proceeding is pending-

The authority competent to sanction pension shall be the authority competent to sanction provisional pension.

RULE 66 (4)

Recovery and Adjustment of Government dues-

- Head of Office to ascertain and assess Government dues before retirement.
- The outstanding Government dues as ascertained and assessed by the Head of Office ,till the date of retirement, shall be adjusted against the amount of the retirement gratuity becoming payable.
- The Head of Office shall write to the authority in charge of Government accommodation **at least two years before** the date of retirement of the Government servant who is in occupation of a Government accommodation for the issue of a **“No Demand Certificate”** in respect of the period preceding to eight months of retirement of the allottee.

(RULE-69)

- on receipt of intimation from the Head of Office the authority in charge of Government accommodation shall scrutinize its records and inform the Head of Office **eight months before** the date of retirement of the allottee, if any license fee was recoverable from him in respect of the period prior to eight months of his retirement.
- If it is not possible for the-authority in charge of Government accommodation to determine the outstanding license fee, then they said authority shall inform the Head of Office that **ten per cent** of the gratuity may be withheld, pending receipt of further information
- If the authority in charge of Government accommodation intimates the amount of license fee recoverable, the Head of Office shall ensure that outstanding license fee is recovered in installments from the current pay and allowances of the allottee.
- If the entire amount is not recovered from the pay and allowances, the balance shall be recovered out of the gratuity before its payment is authorized.
- **If no intimation** in regard to recovery of outstanding license fee is received by the Head of Office by the stipulated date, it shall be presumed that no license fee was recoverable from the allottee in respect of the period preceding to eight months of his retirement.
- The Head of Office shall ensure that license fee for the next eight months, that is up to the date of retirement of the allottee, is recovered every month from the pay and allowances of the allottee.
- The authority in charge of Government accommodation shall also inform the Head of Office the amount of license fee **for the retention of Government accommodation for the permissible period of four months** beyond the date of retirement of the allottee.

The Head of Office shall adjust the amount from gratuity along with un-recovered license fee if any.

- The recovery of license fee for the occupation of the Government accommodation **beyond the permissible period of four months** after the date of retirement of allottee shall be the responsibility of the authority in charge of Government accommodation or the authority competent to allot quarters.
- If no report about the quantum of arrear license fee is received from the authority in-charge of Government accommodation within-
 - a period of 2 months from the date of retirement and
 - 3 months from the date of death of concerned Government employee,
- it shall be deemed that no arrear licence fee is outstanding against the retired or deceased employees
- in that event the amount of **gratuity so withheld shall be released** by Accountant General, Odisha on receipt of intimation from Head of Office or Pension Sanctioning Authority where the latter is the Head of Office.
- The assessment of Government dues other than license fee, shall be started by the Head of Office, two years before the date of retirement & be completed eight months prior to the date of the retirement of the Government servant.
- To recover from pay & allowances.
- If not recovered, then from Gratuity.
- Any **over payment to a retired Government employee or his/her family** on account of final payment of General Provident Fund, Gratuity, Pension and Temporary Increase detected before or after retirement, shall be deemed to be Government dues and shall be recovered from his / her gratuity and / or Temporary Increase on pension.

Declaration towards recovery :-

- Government servant shall furnish the declaration in duplicate, in Orissa Civil Service (Pension) **Form-E** to the Head of Office before his / her retirement.
- One copy of such declaration shall be retained by the Pension Sanctioning Authority and another copy be sent along with pension paper to the Accountant General Odisha.

CHAPTER IX

SANCTION OF FAMILY PENSION AND DEATH GRATUITY IN RESPECT OF GOVERNMENT SERVANTS DYING WHILE IN SERVICE

Where the Head of Office has received intimation about the death of a Government servant while in service, **he shall ascertain** whether any death gratuity or family pension or both is or are payable in respect of the deceased Government servant.

- Where the family of the deceased Government servant is eligible for death gratuity, the Head of Office shall ascertain,-

(i) If any nomination is there, who to receive the gratuity;

(ii) If the deceased Government servant

- had not made any nomination or
- the nomination made either does not subsist or
- nomination is found to be invalid,
- the person or persons to whom the gratuity may be payable.

PROCEDURE :-

- Head of office shall, then address the person concerned in **Form-H** for making a claim
- the person concerned to apply in **Form-J**.
- Where the family of the deceased Government servant is eligible for the family pension;-

PROCEDURE :-

- Head of office shall address the person concerned in **Form-H** for making a claim
- the person concerned to apply in **Form-k**.
- Where the deceased Government servant is survived only by a child or children (not minor), he/she/they may submit a claim in **“Form-K”** to the Head of Office.
- Where the deceased Government servant is survived only by minor child or children, the guardian of such child or children may submit a claim in **“Form-K”** to the Head of Office.
- While submitting the claim in **“Form-K”** proof of date of Birth of the claimant or claimants, is to be attached.
- If on the date of death, the Government servant was an allottee of Government accommodation, the Head of Office shall address the authority in charge of Government accommodation for the issue of ‘No Demand Certificate’ in accordance with the provisions of sub-rule (1) of rule 78.

SERVICE BOOK VERIFICATION :-

- The Head of Office shall go through the service book of the deceased Government servant and satisfy himself as to whether certificates of verification of service for the entire service are recorded therein.

- If there are any periods of unverified service, the Head of Office shall accept the unverified portion of service as verified on the basis of the available entries in the service book. For this purpose the Head of Office may rely on any other relevant material to which he may have ready access. While accepting the unverified portion of service, the Head of Office shall ensure that **service was continuous and was not forfeited** on account of dismissal, removal or resignation from service, or for participation in strike.
- On receipt of claim or claims,
- the Head of Office shall complete the details in **Form- L** and send the said Form in original to the Appointing Authority in a closed cover along with the Government servant's service book duly completed up-to-date and any other documents relied upon for the verification of the service claimed.

This shall be done **within one month** of the receipt of claim by the Head of Office.

- The Appointing authority shall accord sanction in Part II of Form-L and transmit the same to Accounts Officer within fifteen days from the date of its receipt, along with Form M.
- One copy of Form-L is retained for his office record.
- the Accounts Officer shall, within a period of three months from the date of receipt of the documents make requisite checks and complete account encasement in Part II of Form-L and assess the amount of family pension and gratuity.
- the Accounts officer shall prepare pension payment order.

COMMUTATION OF PENSION

The Orissa Civil Services (Commutation of Pension) Rules, 1992

Application :-

- A Government servant (who retires after 1.12.2008) is entitled to commute for a fraction of his pension
 - i.e not exceeding **40%** of his pension.
- Judicial officers (who retires after 1.1.2006) is entitled to commute for a fraction
 - i.e not exceeding 50% of his pension.
- **Before retirement :-**
 - (on superannuation only) who desires payment of CVP at the time of issue of the pension payment order, apply for commutation along with pension papers **prior to the date of retirement .**
- **After retirement :-**
 - Within one year from the date of retirement.

- no medical examination required.
- After one year from the date of retirement.
 - medical examination required.

Medical examination :-

- Applicant
- Head of Office
- Appointing authority
- Accounts officer (for approval)
- Appointing authority
- concerned Chief District Medical Officer
- Appointing authority
- Accounts officer

Calculation of CVP :-

- calculated in accordance with the table of values prescribed from time to time and applicable to the applicant on the date on which the **commutation becomes absolute.**

[Rule 5(1)]

- **(Commutation factor)**

Commuted value of RE 1 per annum is prescribed from time to time in **commutation table.**

- Commuted portion X Commutation factor X 12 = **CVP**

<u>Age*</u>	<u>Factor</u>	<u>Age*</u>	<u>Factor</u>	<u>Age*</u>	<u>Factor</u>
20	9.188	41	9.075	62	8.093
21	9.187	42	9.059	63	7.982
22	9.186	43	9.040	64	7.862
23	9.185	44	9.019	65	7.731
24	9.184	45	8.996	66	7.591
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	8.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		

Reduction in the amount of pension :-

- **(A) who draws his pension from a treasury :-**
 - Date of receipt of CVP OR.
 - end of three months after issue of authority by the Accountant-General.**whichever is earlier;**
- **(B) who draws his pension from Bank:-**
 - On which CVP is credited by the Bank to the applicant's account

Restoration of commuted portion of pension :-

- Commuted portion of pension to be restored on the expiry of **15 years** from the date on which the amount of pension was reduced on account of commutation of a portion thereof.

[RULE-7 (1)]**NOMINATION :- (RULE-8)**

An applicant shall make a nomination in Odisha Civil Services pension **Form- C** conferring on one or more persons the right to receive the commuted value of pension in case the applicant dies without receiving the commuted value on or after the date on which commutation becomes absolute.

- If there is no such nomination, or
- if the nomination made does not subsist,
- the commuted value shall be paid to the family in the manner indicated in Clause (b) of Sub-rule (1) of Rule 50 of Orissa Civil Services (Pension) Rules, 1992.
- If in any case the commuted value cannot be paid in the manner indicated above, the same shall be paid to his heirs on production of **succession certificate** from the competent Court of Law.

Commutation of Provisional Pension :- (RULE-9)

- A Government servant to whom, provisional pension has been sanctioned under Rule 65 of Orissa Civil Services (Pension) Rules, 1992 shall be eligible to commute a fraction of such provisional pension.

BUT

- Government servant against whom departmental or judicial proceedings have been instituted before the date of his retirement, **or**
- the pensioner against whom such proceedings are instituted after the date of his retirement,
 - NOT ELIGIBLE to commute a fraction of his provisional pension during the pendency of such proceedings.

National Pension System

Objective of Learning NPS

At the end of the session learners will be able to-

- Explain what is NPS.
- State the procedure of entry/subscription into NPS.
- State the procedure of withdrawal/Exit from NPS.
- Describe regarding the monthly pension due after superannuation under NPS.

Scheme of Presentation :

- NPS Introduction
- Architecture of NPS
- Operational Procedure
 - ✓ Subscription
 - ✓ Withdrawal/Exit
 - ✓ Monthly Pension
- Implementation of NPS in the State Govt. Odisha.
- Investment Guidelines

Genesis of NPS :

- The Government of India had, in the year 1999, commissioned a national project titled **“OASIS” (Old Age Social & Income Security)** to examine policy related to old age income security in India.
- Based on the recommendations of the OASIS report, Government of India introduced a new Defined Contribution Pension System **for the new entrants to Central/State Government service, except to Armed Forces, replacing the existing system of Defined Benefit Pension System.**
- On 23rd August, 2003, Interim Pension Fund Regulatory & Development Authority (PFRDA) was established through a resolution by the Government of India to **promote, develop and regulate pension sector in India.**
- The **contributory pension system was notified by the Government of India on 22nd December, 2003, now named the National Pension System (NPS)** with effect from the **1st January, 2004.**
- The NPS was subsequently extended to all citizens of the country w.e.f. 1st May, 2009 including self employed professionals and others in the unorganized sector on a voluntary basis.

What is National Pension System (NPS)

- National Pension System (NPS) is a **new restructured defined contribution pension system, also a voluntary and retirement savings scheme** designed to enable the subscribers to make optimum decisions regarding their future through systematic savings during their working life.
- NPS seeks to inculcate the habit of saving for retirement amongst the citizens.
- It is an attempt towards finding a sustainable solution to the problem of providing adequate retirement income to every citizen of India.

Models/Schemes under NPS :

There are in all, **Four different types** of models or variants of the National Pension system.

(1) All Citizen Model

(2) Government Sector Model

*Central Govt.

*State Govt.

*Central Autonomous Bodies

*State Autonomous Bodies

(3) Corporate Model

(4) NPS Swabalamban/NPS Lite/Atal Pension Yojna

When NPS Introduced?

Central Government

- The Central Government had introduced the National Pension System (NPS) for new entrants to central govt. service with effect **from January 01, 2004 (except for armed forces)** vide Notification No.517/2003-ECB &PR, Dated 22.12.2003 of Ministry of Finance.
- Subsequently, various State Governments adopted this architecture and implemented NPS with effect from different dates.

State Govt. of Odisha

- State Government of Odisha has introduced NPS in respect of the new entrants to State Govt. Service **w.e.f January 01, 2005**

All Citizens

- On 1st May 2009, on voluntary basis NPS was made available for All citizens of India.

Corporate

- Dec.2011

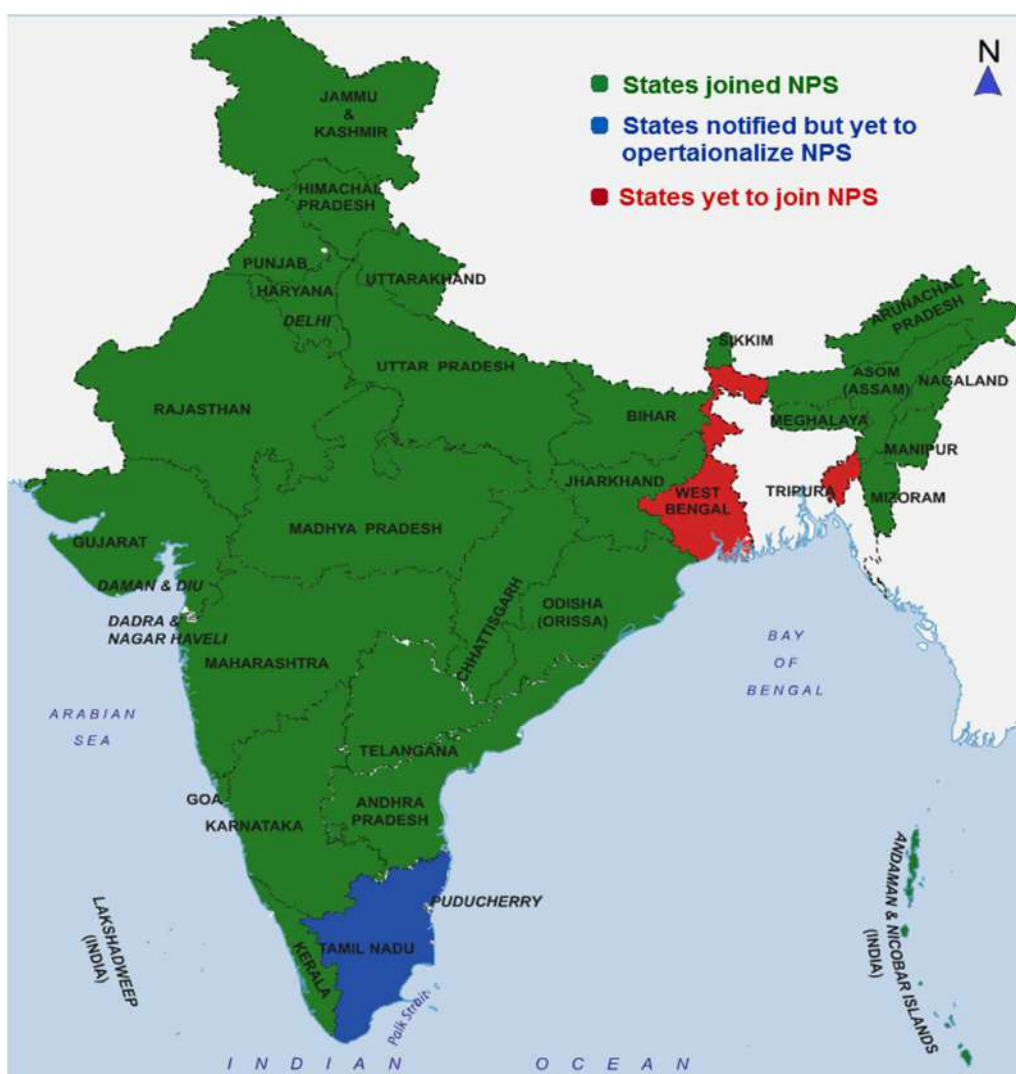
When NPS Introduced in the State Govt. of Odisha?

State Government of Odisha has introduced NPS in respect of the new entrants to State Govt. Service w.e.f January 01,2005 vide Finance Deptt. Notification No.44451,Dated 17.09.2005 by making amendments in the Odisha Civil Services (Pension) Rules,1992 as **Odisha Civil Services (Pension) Amendment Rules, 2005 .**

Other Notifications in this matter :

- GoO,F.D O.M No.30132/F,Dated 13.07.2006
- GoO,F.D L. No.16950/F,Dated 02.04.2007
- GoO,F.D N.No.30447/F,Dated 18.07.2007
- GoO,F.D N. No.45846/F,Dated 16.10.2008
- GoO,F.D L. No.12750/F,Dated 25.03.2010
- GoO,F.D L. No.32598/F,Dated 26.07.2010

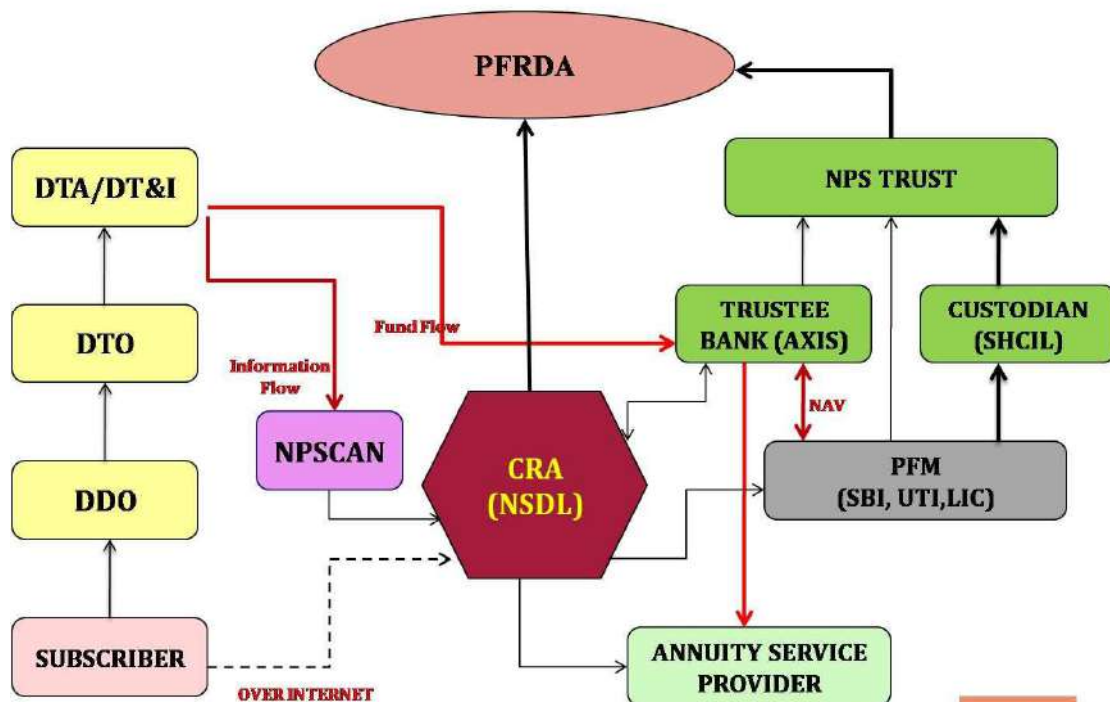
States under NPS



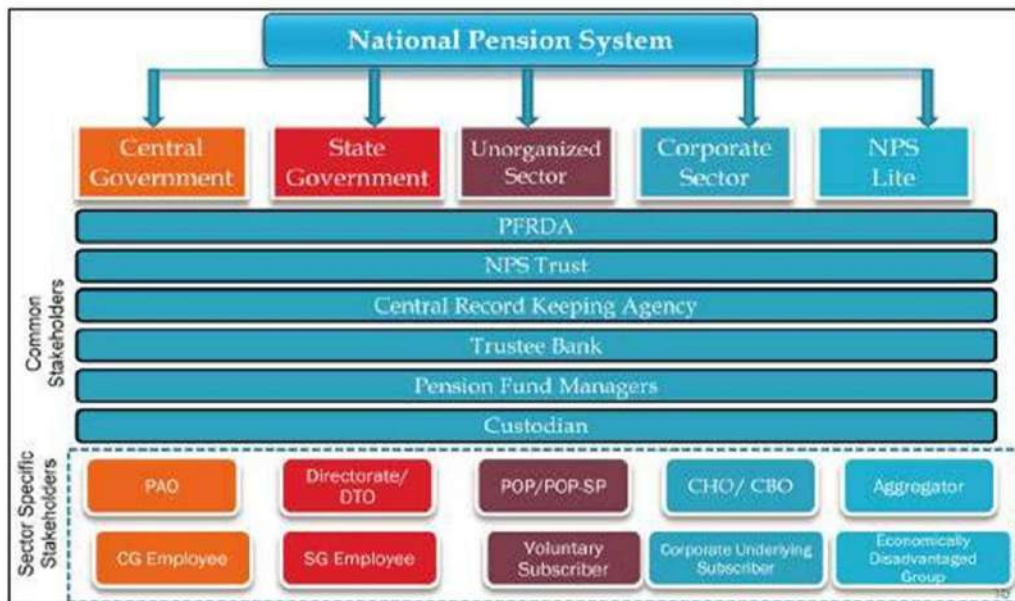
Entities in NPS



Architecture of NPS



Stakeholders of NPS



NPS Architecture and Intermediaries :

NPS provides an opportunity for subscribers, to be serviced by intermediaries which are renowned in their area, that too at low cost.

NPS architecture consists of -PFRDA

- ✓ A Prudent Regulator of NPS created by Government of India.
- ✓ The Pension Fund Regulatory & Development Authority Act was passed on 19th September, 2013 and the same was notified on 1st February, 2014.
- ✓ PFRDA is regulating NPS, subscribed by employees of Govt. of India, State Governments and by employees of private institutions/organizations & unorganized sectors.

NPS Trust

- ✓ National Pension System Trust (NPST) was established by PFRDA in 2008 as per the provisions of the Indian Trusts Act of 1882 for taking care of the assets and funds under the NPS in the best interest of the subscribers.
- ✓ The powers, functions and duties of NPS Trust are laid down under the PFRDA (National Pension System Trust) Regulations 2015, besides the provisions of the Trust deed dated 27.02.2008.
- ✓ NPS Trust is the registered owner of all assets under the NPS architecture which is held for the benefit of the subscribers under NPS.
- ✓ The securities are purchased by Pension Funds on behalf of, and in the name of the Trustees, however individual NPS subscriber remain beneficial owner of the securities, assets and funds.

Functions of NPS Trust

- ✓ NPS Trust, under the NPS Trust regulations, is responsible for monitoring the operational and functional activities of NPS intermediaries
- ✓ Also for providing directions/advisory to PF(s) for protecting the interest of subscribers.
- ✓ ensuring compliance through audit by Independent Auditors.
- ✓ Performance Review of Pension Funds etc.

NPS Trust

- Issues instructions to the custodian, Pension Fund Managers and Trustee Bank.
- Issues investment guidelines.
- Issues directions to PFMs for protecting the interest of subscribers
- Ensures compliance through audit by Independent Auditors.
- Conducts Performance review of Pension Fund Managers

Trustee Bank

- ✓ Pension Fund Regulatory and Development Authority (Trustee Bank) Regulations, 2015.
- ✓ Trustee Bank is Axis Bank w.e.f. 1st July 2013 by replacing Bank of India (BOI)
- ✓ The Trustee Bank assumes the day to day banking of the funds under the National Pension System
- ✓ The **account of the National Pension System Trust** with the Trustee Bank shall be in the name of NPS Trust and the Trustee Bank shall be holding the funds of the NPS Trust.

Other functions of Trustee Bank are-

- ✓ Collection of Funds from identified POP/POP-SP
- ✓ Pooling of Funds at Trust Account at Nodal Branch.
- ✓ Fund Receipt Confirmation to CRA
- ✓ Remittance of funds to PFMs, as per CRA
- ✓ Fund Reconciliation with CRA

Central Record Keeping Agency (CRA)

- ❖ CRAs Registered under NPS- 1 .NSDL e-Governance Infrastructure Limited
2. Karvy Computer shares Pvt. Limited

Functions of CRA

- ❖ Recordkeeping, Administration and Customer Service functions for all NPS subscribers.
- Issue of unique Permanent Retirement Account Number (PRAN) to each subscriber.
- Maintaining database of all PRANs issued and recording transactions relating to each subscriber's PRAN.
- Issuance of PRAN Transaction Statement.

- Acting as an operational interface between PFRDA and other NPS intermediaries.

Pension Fund Managers (PFM)

- Pension Fund Regulatory and Development Authority (Pension Fund) Regulations, 2015.
- Performs the investment management functions under the NPS .
- PFMs invests strictly in accordance with guidelines issued by the PFRDA/NPS Trust.
- Provides daily Net Asset Value (NAV) under NPS.
- At present there are **8 Pension Fund Managers managing the pension wealth of subscribers.**

Functions

- ✓ Receiving of Subscribers funds from Trustee Bank for investments as per subscriber preferences.
- ✓ Investing the funds in securities prescribed in the investment guidelines issued by Authority and Investment Policy approved by the Board of Pension Fund.
- ✓ Constitution of Investment Committee and Risk Management Committee.
- ✓ Construction and review of Scheme Portfolio in compliance of prudential exposure norms and scheme objective.
- ✓ Maintenance of proper books of accounts for the Schemes managed by the Pension Fund.
- ✓ Declaration of Scheme Net Assets Value at the end of each working day and communicating to CRA for Unitization in subscriber's PRAN.
- ✓ Periodic reporting of its operational activities to NPS Trust

Pension Funds Under NPS

Auto Choice :

- NPS offers an easy option for those participants who do not have the required knowledge to manage their NPS investments.
 - In case subscribers are unable/unwilling to exercise any choice as regards asset allocation, their funds will be invested in accordance with the **Auto Choice option**.
 - Under this type of investment choice, the investments will be made in a **life-cycle fund. (Life Cycle Investment Matrix)**
 - Here, the fraction of funds invested across three asset classes will be determined by a pre-defined portfolio.
 - At the lowest age of **entry (18 years)**, the auto choice will entail **investment of 50% of pension wealth in E Class, 30% in C Class and 20% in G Class**.
 - These ratios of investment will remain fixed for all contributions until the participant **reaches the age of 36**.
 - From **age 36 onwards**, the weight in E and C asset class will decrease annually and the weight in G class **will increase annually till it reaches 10% in E, 10% in C and 80% in G class at age 55**.
 - Auto Choice Option (to be filled up only in case you have selected the 'Auto Choice' investment option).
 - In case, you do not indicate a choice of LC, your funds will be invested as per LC 50.)
 - Please tick only One Life Cycle (LC) Funds.
1. LC 75- It is the Life cycle fund where the Cap to Equity investments is 75% of the total asset.

2. LC 50- It is the Life cycle fund where the Cap to Equity investments is 50% of the total asset.
3. LC 25- It is the Life cycle fund where the Cap to Equity investments is 25% of the total asset LC 75 LC 50 LC 25.

Active Choice :

Under this type of investment choice, **the Subscriber has an option to choose a fund manager and provide the ratio in which his / her funds to be invested among the asset classes.**

- Asset class E-Equity and related instruments - (Cannot exceed 50%).
- Asset class C-Corporate debt and related instruments-(Max up to 100%).
- Asset class G- Government Bonds and related instruments (Max up to 100%).
- Asset Class A -Alternative Investment Funds including instruments like CMBS, MBS, REITS, AIFs, Invltts etc- (Cannot exceed 5%).
- The total allocation across E, C, G and A asset classes must be equal to 100%.

In case, the Registration allocation is left blank and/or does not equal 100%, the application shall be rejected.

Custodian :

- Stock Holding Corporation of India (SCHIL) is the Custodian in NPS.
- Providing Custodial services in compliance with SEBI Custodial Regulations 1996
- The specific functions are as follows-
 - ✓ Settlement Processing of Assets
 - ✓ Safe keeping of securities in dematerialized form
 - ✓ Physical Custody of Securities
 - ✓ Corporate Actions

Functions of Stakeholders :

Points of Presence (POP)

- Pension Fund Regulatory and Development Authority (Point of Presence) Regulations, 2015 were notified on 04th March 2015.
- The regulation aims at encouraging an independent, strong and effective distribution channel for National Pension System.
- First point of interface between voluntary subscriber and NPS architecture
- Provides NPS services to subscribers like-
 - ✓ Subscriber Registration
 - ✓ Regular subscriber's contribution
 - ✓ Change in subscriber details

- ✓ Change of investment scheme/fund manager
- ✓ Processing of withdrawal request
- ✓ Processing of request for subscriber shifting
- ✓ Issuance of printed Account statement
- ✓ Any other service prescribed by PFRDA

List of PoPs :

1. Abhipra Capital Limited	30. Microsec Capital Limited
2. Alankit Assignments Limited	31. Muthoot Finance Limited
3. Allahabad Bank	32. Oriental Bank of Commerce
4. Andhra Bank	33. Punjab and Sind Bank
5. Axis Bank Ltd.	34. Punjab National Bank
6. Bajaj Capital Ltd.	35. Reliance Capital Limited
7. Bank of Baroda	36. State Bank of Bikaner and Jaipur
8. Bank of India	37. State Bank of Hyderabad
9. Bank of Maharashtra	38. State Bank of India
10. Canara Bank	39. State Bank of Indore
11. Central Bank of India	40. State Bank of Mysore
12. Citibank N.A	41. State Bank of Patiala
13. Computer Age Management Services Pvt. Ltd.	42. State Bank of Travancore
14. Corporation Bank	43. Steel City Securities Ltd
15. Dena Bank	44. Stock Holding Corporation of India Ltd.
16. Elite Wealth Advisors Limited	45. Syndicate Bank
17. HDFC Securities Limited	46. Tamilnadu Mercantile Bank Ltd.
18. ICICI Bank Limited	47. The Federal Bank Ltd.
19. ICICI Securities Ltd	48. The Karur Vysya Bank
20. IDBI Bank Limited	49. The Lakshmi Vilas Bank Limited
21. IL &FS Securities Services Ltd	50. The South Indian Bank Ltd.
22. India Infoline Finance Limited	51. UCO Bank
23. India Post NPS Nodal Office	52. Union Bank of India
24. Indian Bank	53. United Bank of India
25. Indian Overseas Bank	54. UTI Asset Management Company Limited
26. Integrated Securities Ltd	55. UTI Technology Services Ltd.
27. Karvy Financial Services Limited	56. Vijaya Bank
28. Kotak Mahindra Bank Limited	57. Yes Bank Ltd
29. Marwadi Shares and Finance Limited	58. Zen Securities Limited

Annuity Service Provider :

- ☐ Responsible for delivering a regular monthly pension against the accumulated NPS corpus to the subscriber.

Annuity Service Providers under NPS -

1. Life Insurance Corp. of India,
2. ICICI Prudential Life Insurance Co. Ltd,
3. Star Union Dai-ichi Life Insurance Co. Ltd
4. Reliance Life Insurance Co. Ltd
5. Bajaj-Allianz Life Insurance Co. Ltd
6. HDFC Life Insurance Co. Ltd
7. SBI Life Insurance Co. Ltd

Sample PRAN :

Under NPS system every individual subscriber is issued a **Permanent Retirement Account Number (PRAN) card**.

- PRAN is a 12- digit unique number.
- Issued by Government of India, hence can be used as Identity Proof
- In case lost/stolen, Provision of reprint of PRAN card on chargeable basis.

**Types of Accounts under NPS**

- Under NPS two types of accounts are available

Benefits of NPS :**☐ A Flexible Investment Option-**

- ✓ NPS offers a range of investment options and choice of Pension Fund Manager (PFMs)
- ✓ Individuals can switch over from one investment option to another or from one fund manager to another subject, of course, to certain regulatory restrictions.
- ✓ The returns being totally market-related.

☐ Simple to Operate–

- ✓ Permanent Retirement Account Number (PRAN), is a unique number which remains with the subscriber throughout his lifetime.

✓ The scheme is structured into only two tiers: Tier-I & Tier –II.

❑ **Portable-**

✓ NPS provides seamless portability across jobs and across locations unlike all other current pension plans.

✓ It would provide hassle-free arrangement for the individual subscribers.

❑ **Regulated-**

✓ NPS is regulated by PFRDA, with transparent investment norms, regular monitoring and performance review of fund managers by NPS Trust.

❑ **Dual benefit of Low Cost and Power of Compounding**

✓ The retirement pension wealth accumulation grows over a period of time with a compounding effect.

✓ The account maintenance charges are low.

❑ **A safe retirement fund –**

✓ Introduced by the **Government of India** and regulated by the **PFRDA**.

❑ **Income Tax benefits-**

✓ Income tax deduction is available to the individuals when they make their own contribution to the fund.

✓ There is an overall limit of Rs 1.5 lakh for contributions under eligible investments under

-Section 80C

- pension fund contributions (Section 80CCC) and

-contribution to NPS (Section 80CCD).

✓ Apart from this, if there are co-contributions from the employer, then Employer contributing to the NPS on behalf of an employee will get deduction from his income (i.e. employer's income) an amount equivalent to the amount contributed or 10% of BASIC SALARY + DA of the employee, whichever is less. (Section 36(1)(iv)(a) of the Income Tax Act 1961).

✓ Employer's contribution to NPS on behalf of the employee is treated as perquisite in the hands of the employees, but is deductible U/s 80CCD(2) of the Income tax Act, 1961 to the extent of 10% of basic salary. This deduction is over and above the limit of Rs.1.5lac u/s 80C of the Income tax Act, 1961. This will lessen the tax burden of the employee to the extent of amount deductible U/s 80CCD(2) of the Income tax Act, 1961.

Tax Treatment of NPS :

- ❑ NPS is covered under the **Income Tax Act, 1961** for tax benefits. Currently NPS has 'Exempt-Exempt-Taxation' (EET) where-
 - ✓ Investment up to 1 Lakh in Tier I account is exempted
 - ✓ Withdrawal are subject to tax
- ❑ As per the **Proposed Direct Tax Code (DTC)**, NPS will have Exempt-Exempt-Exempt (EEE) status-
 - ✓ All investments (Up to Rs.1 Lakh) made under Tier I account under NPS are exempted
 - ✓ No tax at the time of withdrawal
- ❑ There is no exemption on Investments made under Tier II account.

Implementation of NPS

(Procedure of Implementation in the State Govt. of Odisha)

Nodal Offices in State Govt. of Odisha

Nodal Office means the offices which act as interface between the subscribers and the central recordkeeping agency and includes the –

- Directorate of Treasuries and Accounts (DTA)
- District Treasury Office (DTO)
- Drawing & Disbursing Office (DDO) under the State Government

State Government Hierarchy of Nodal Offices



Enrolment & Registration :

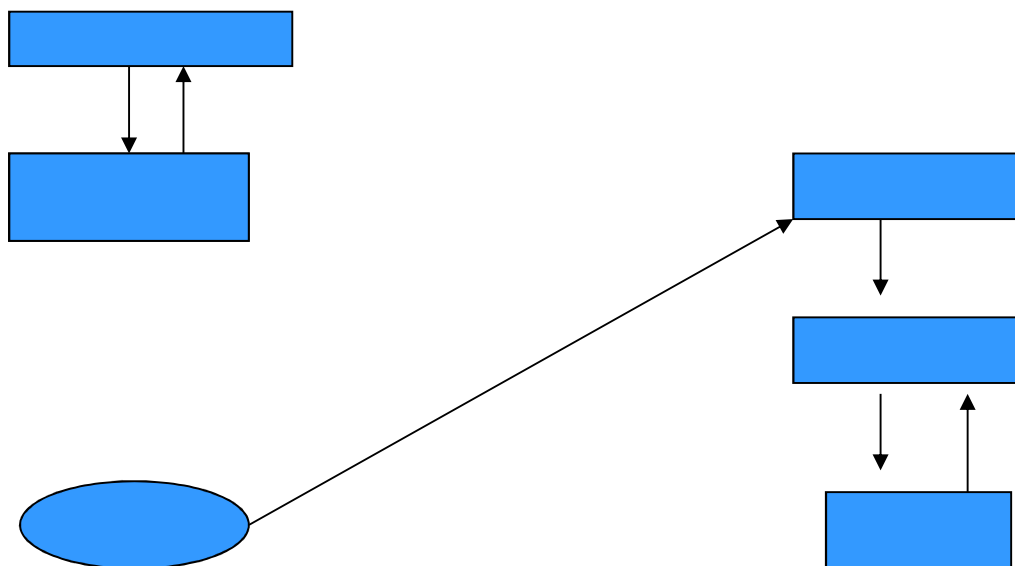
For Organizations

- The Directorate of Treasuries & Accounts (DTA), District Treasury Office (DTO) and the DDO (Drawing & Disbursing Office) or any other office designated by State Government need to submit **Forms-N1, N2 and N3**, respectively for registration with CRA.

For Subscribers

- Subscriber needs to submit duly filled in application for allotment of PRAN along with required documents as per **Form CSRF** to the DDO in duplicate for onward submission to DTO/ DTA.





Function of DDO in NPS :

Drawing and Disbursing Officer acts as an interface between the District Treasury Offices (DTO) on behalf of the subscribers for the purpose of the National Pension System.

- ❖ Registration of self as DDO under CRA by submission of Form-N3
- ❖ Receipt of the Registration form CSRF (Common Subscriber Registration Form) at the time of joining of the employee.
- ❖ Forward the CSRF form of employees in duplicate to DTO certifying the employment details furnished.
- ❖ During drawl of salary for the 1st month after joining of new employee, DDO shall furnish a certificate on the body of the salary bill stating that the application form CSRF of the employee has been transmitted to NSDL.
- ❖ It is mandatory to deduct NPS contribution from the salary of the month following the month of joining.
- ❖ Without waiting for physical PRAN kit, DDO shall deduct the contribution from salary against the PRAN received through SMS or the account generation statement available in NSDL portal.
- ❖ Distribution of PRAN kit, I-PIN, T-PIN to Subscribers.
- ❖ Any discrepancy noticed in PRAN kit shall be intimated to Treasury by DDO.
- ❖ Send e-schedule of NPS contribution with salary bill.(in case of non HRMS)
- ❖ **NPS salary bills shall be presented in the Treasury separately.**
- ❖ Distribute Account statements to subscribers after receipt from DTO/NSDL.
- ❖ Forward the application with calculation sheet to DTO for approval to deduct arrear NPS contribution.

(F.D. Notification **No.3689/F,Dt.7.2.2013**)

- ❖ For **Non-Treasury Drawal establishments**, the DDO shall send the contribution through NEFT/RTGS to NPS Account and to send e-Schedule through IFMS.
- ❖ Or, To prepare a draft in favour of Trustee Bank clubbing both Subscribers' contribution & Govt. contribution and to send to NPS Cell, DT&I along with Annexure for uploading.
- ❖ Forward Subscriber's request to DTO for change in details, switch, new scheme setup etc.
- ❖ Forward subscriber's Withdrawal requests to DTO.
Forward Subscriber's Grievance requests to DTO.

Function of DTO in NPS :

District Treasury Offices (DTO)

DTOs under the State Government are responsible for maintaining the contribution details for subscribers covered under National Pension System.

However, before performing the below-mentioned functions, DTO shall have to register itself with CRA. For registering itself in CRA system, DTO shall forward the applications for registration to the concerned DTA.

Functions of DTO

- ❖ Consolidate DDO registration form and forward it to CRA for registration.
- ❖ Facilitate registration of Subscribers by consolidating the Application for allotment of PRAN received from the concerned DDO and forward it to the CRA - F.C.
- ❖ Forward the CSRFs to NPS CELL, DTI after due system Approval.
- ❖ Approve for deduction of Arrear NPS (Within 12 Instalments).
- ❖ Ensure the deduction of NPS contribution from salary of the employee.
- ❖ **Verify & Approve Withdrawal claims.**
- ❖ Honour the request for updation of subscriber's detail.
- ❖ Resolve the Grievances lodged in CGMS of CRA.

Directorate of Treasuries and Accounts (DTA)

- ❖ DT & I, Odisha is the State Nodal Office for the State govt. of Odisha
- ❖ The role of DTA is of the nature of monitoring the performances of the Nodal offices under its jurisdiction.
- ❖ CRA sends various alerts to DTA to facilitate it to carry out the role of a supervisory entity.
- ❖ DTA, in its capacity of a Nodal Office shall register itself with CRA. Further, DTA will send the registration applications of the DTOs attached to it to CRA.
- ❖ Consolidate DTO registration form and forward it to CRA for registration.
- ❖ Monitor performance of DTO and DDO in discharging their responsibilities in CRA system.
- ❖ Monitor the resolution of grievances raised against DTO.
- ❖ Take necessary action to ensure compliance of DTO and DDO with the operational procedures of CRA system

Activities of NPS Cell, DT & I :

- ❖ To upload NPS details to CRA.
- ❖ Drawal of Subscriber Contributions.
- ❖ Drawal of Government Matching Contributions from H-O-A "05-2071-01- 117-1766-42007-820-0-1-0.
- ❖ Transfer of fund to Trustee Bank.
- ❖ Forward the CSRFs to CRA-FC after due system approval.
- ❖ Settlement of Missing Credits.
- ❖ Settlement & Monitoring of Grievances.
- ❖ Approval of Arrear NPS & request for updations.
- ❖ Training to SABs for NPS implementation.

Contribution towards NPS :

The monthly contribution amount would be **10% of the Salary and Dearness Allowance (DA)** to be paid by the employee and **matched by the Government**. The contributions and investments would be deposited in the Tier-I Account of PRAN.

Head-of –Account of NPS Deposit :

- ❖ **Subscriber's Contribution to the scheme shall be deposited to the following H-O-A:**

"8342-Other Deposits-117-Defined Contribution Pension Scheme for government Employees"

- ❖ **Govt. Matching Contribution to the scheme shall be deducted from the following H-O-A:**

Demand No. 5-2071- Pension and other Retirement Benefits-01-Civil-117-Government Contribution for Defined Contribution Pension Scheme-42007-Government contribution.

Salary Bill Processing under NPS :

- Separate Pay bill Register and separate pay bills for new entrants who joined after 1st January 2005.
- Recovery Schedule in duplicate in the prescribed form (Annexure I –IV).
- Reasons for non-recovery from a particular employee in any month should be furnished by the DDO concerned in the recovery schedule without fail.
- The DDO shall prepare a separate bill (Annexure -V) along with the salary bill for the govt. servants for drawl of matching contribution to be paid by the govt. credited to the pension account of the employees concerned.

Contribution Upload Procedure in NPS by State Govt.

In order to initiate the process of contribution upload, the pre-requisite for the State Governments is to select the model of monthly Subscriber contribution upload it intends to adopt.

- **Centralized Model**

The DTA shall upload DTO wise monthly Subscriber Contribution File (SCF) and make a consolidated fund transfer to the Trustee Bank.

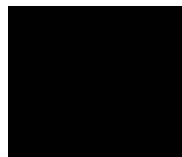
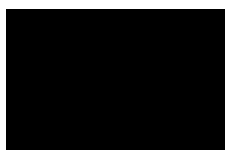
- **Decentralized Model**

In this model, DTA would be functioning as PrAO; the DTOs would be functioning as PAOs whereby, the function of uploading of monthly SCF and transfer of funds to TB will be performed by DTO.

- **Quasi Centralised Model**

In this model, each DTO would prepare Subscriber contribution file and upload into central NPSCAN system. However, the DTA would make one consolidated payment to the bank on behalf of all DTOs.

Centralized Model : Practised in State of Odisha



Contribution Upload Procedure in NPS By State Govt.

Steps in preparation and upload of Subscribers contribution File (SCF) by DTA/DTO

1. Preparation of SCF using File Preparation Utility (FPU).
2. Validation of the SCF using File Validation Utility (FVU).
3. Uploading of SCF to the NPSCAN System using I-Pin allotted to the DTA/DTO.

Contribution Upload Procedure in NPS by State Govt.

File Preparation Utility 1.06

File Edit Help

PAO & Contribution File Details Subscriber Details

Select DDO Reg. No. NPSS11534F Subscriber Records in DDO 3

Govt. Contribution 4380.00 Subscribers Contribution 4380.00

Sr No	DDO Reg. No. (1)	PRAN (2)	Subscriber Name (3)	Govt. Contribu...	Subscribers ...	Pay Month (6)	Pay Year (7)	Cont. Type (8)	Remarks (9)
1	NPSS11534F	110010000350	SANDIP PATEL	589.00	589.00	JANUARY	2008	REGULAR	
2	NPSS11534F	110080000352	RAHUL GUPTA	2569.00	2569.00	JANUARY	2008	REGULAR	
3	NPSS11534F	111000000351	NILESH SHETYE	1222.00	1222.00	JANUARY	2008	REGULAR	
4	NPSC00005F	110040000063	POOJA SHAH	890.00	890.00	JANUARY	2008	REGULAR	
5						--Select--	--Select--	--Select--	
6						--Select--	--Select--	--Select--	
7						--Select--	--Select--	--Select--	
8						--Select--	--Select--	--Select--	
9						--Select--	--Select--	--Select--	
10						--Select--	--Select--	--Select--	
11						--Select--	--Select--	--Select--	
12						--Select--	--Select--	--Select--	
13						--Select--	--Select--	--Select--	
14						--Select--	--Select--	--Select--	
15						--Select--	--Select--	--Select--	
16						--Select--	--Select--	--Select--	
17						--Select--	--Select--	--Select--	
18						--Select--	--Select--	--Select--	
19						--Select--	--Select--	--Select--	
20						--Select--	--Select--	--Select--	
21						--Select--	--Select--	--Select--	
22						--Select--	--Select--	--Select--	

Create File Add Rows Delete a Row

Contribution Upload Procedure in NPS by State Govt.

Welcome to Central Record Keeping Agency - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <https://172.16.11.153/CRA/JSP/security/LoginPwd.jsp> Go Links

NSDL NEW PENSION SYSTEM CONTRIBUTIONS ACCOUNTING NETWORK

Password Based User Login

*Mandatory Fields

User ID*

Password*

☐ Remember my User Id on this computer

[Forgot Password?](#)

Done Local intranet

Contribution Upload Procedure in NPS by State Govt.

Welcome to Central Record Keeping Agency - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address <https://172.16.11.153/CRA/LoginPwdSuccess.do> Go Links

NSDL NEW PENSION SYSTEM CONTRIBUTIONS ACCOUNTING NETWORK

Contribution Details Transaction Security Subscriber Maintenance Views Log-Off

UserID: 1001065002 Upload File Status View 09-May-2008

Welcome to Central Record Keeping Agency

/CRA/uploadSubscriberCont-Pwd.do?CS=18ID=10312057708getName=Upload Subscriber Contribution-Pwd Local intranet

Contribution Upload Procedure in NPS by State Govt.

1. SCF to be uploaded should be successfully validated using the FVU.
2. DTA/DTO shall upload SCF at NPSCAN using the User ID and I-Pin. There is no requirement of maker-checker in NPSCAN for this process.
3. All SCF uploaded by a DTA/DTO till 17.30 hrs on day T will be considered for settlement process at CRA on T+1.
4. On successful upload, a File Reference Number will be generated and on acceptance of the file a Transaction Id will be generated by NPSCAN.
5. On acceptance of the file a Contribution Submission Form (CSF) will be generated which should be printed and provided to Trustee Bank on transfer of funds.
6. DTA/DTO is not required to forward any supporting documents to CRA with respect to Subscriber Contribution details. The Subscriber Contribution will be processed by CRA solely based on the electronic information uploaded by DTA/DTO through NPSCAN.

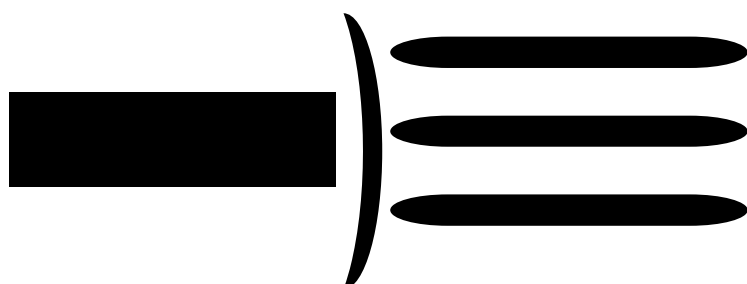
Effect of Transfer of Govt. Servant upon NPS :

On Transfer of Govt. Servants from one office to another, the DDO should clearly indicate in the LPC of the individual –

- PRA No.
- The month up to which Govt. Servant's contribution as well as Govt. contribution have been transferred to the pension fund.

Nomination Details of NPS Subscribers :

- Nomination has to be filed by the employees concerned at the time of admission to the scheme.
- Nomination to be revised upon marriage of the subscriber and thereafter in five years if necessary.
- Necessary entries to this effect of filling nomination along with the name of nominee(s) should be noted in the Service Book of the employee concerned.

Types of Withdrawal :

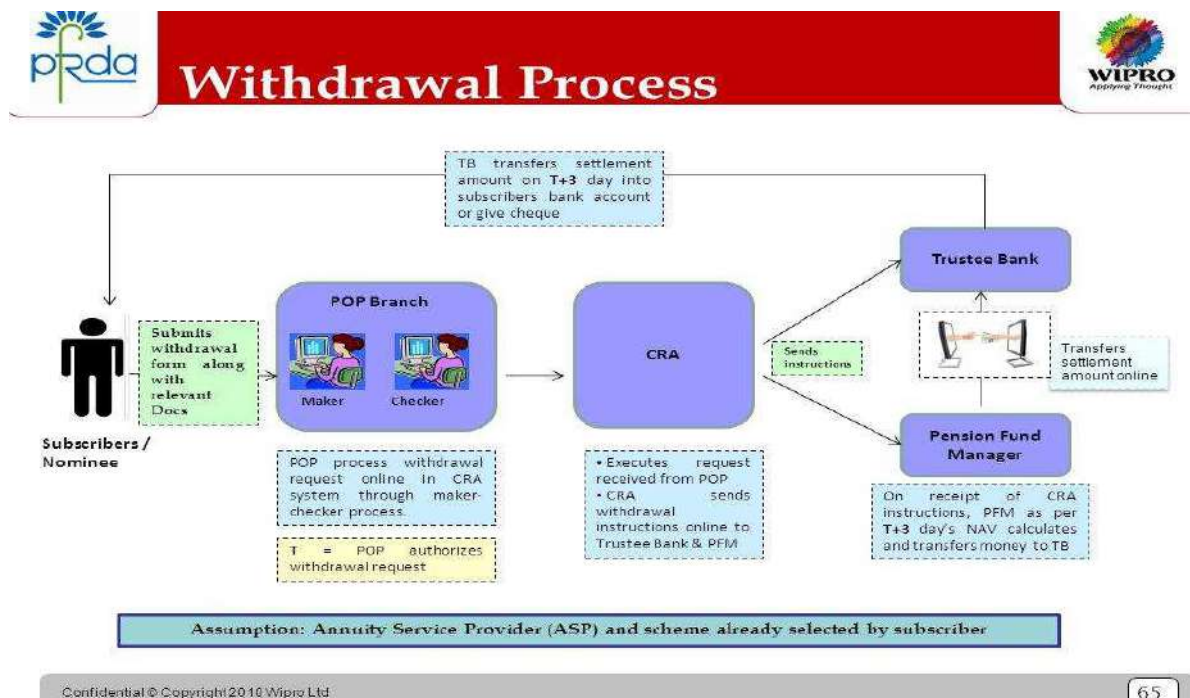
What types of Withdrawals are allowed under the National Pension System?

As per Pension Fund Regulatory & Development Authority (PFRDA) Exit Rules, following Withdrawal categories are allowed:

- **Upon Normal Superannuation** – At least 40% of the accumulated pension wealth of the Subscriber has to be utilized for purchase of annuity providing for monthly pension of the Subscriber and the balance is paid as lump sum to the subscriber.

In case the total corpus in the account is less than Rs. 2 Lakhs as on the Date of Retirement (Government sector)/attaining the age of 60 (Non-Government sector), the Subscriber (other than Swavalamban subscribers) can avail the option of complete Withdrawal.

- **Upon Death** – The entire accumulated pension wealth (100%) would be paid to the nominee/legal heir of the Subscriber and there would not be any purchase of annuity/monthly pension.
- **Exit from NPS Before the age of Normal Superannuation** – At least 80% of the accumulated pension wealth of the Subscriber should be utilized for purchase of an annuity providing the monthly pension of the Subscriber and the balance is paid as a lump sum to the Subscriber.



Procedure of Partial Withdrawal from NPS :

- ❖ A subscriber can exit from National Pension System (NPS) only in accordance with PFRDA (Exits and Withdrawals under NPS) Regulations, 2015 which are notified on 11th May, 2015 and PFRDA circular No. PFRDA/2016/7/Exit/2, Dtd. 21.03.2016.
- ❖ A partial withdrawal of accumulated pension wealth of the subscriber, not exceeding twenty-five per cent. of the contributions made by the subscriber and excluding contribution made by employer, can be made at any time before exit from National Pension System.

Purpose :

- I. For **Higher education of his or her children** including a legally adopted child;
- II. For **the marriage of his or her children**, including a legally adopted child;
- III. For the **purchase or construction of first residential house** or flat in his or her own name or in a joint name with his or her legally wedded spouse.
- IV. For **treatment of specified illnesses**

If the **subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents** suffer from any specified illness, which shall comprise of hospitalization and treatment in respect of the following diseases:

Specified diseases-

- i. Cancer;
- ii. Kidney Failure (End Stage Renal Failure);
- iii. Primary Pulmonary Arterial Hypertension;
- iv. Multiple Sclerosis;
- v. Major Organ Transplant;
- vi. Coronary Artery Bypass Graft;
- vii. Aorta Graft Surgery;
- viii. Heart Valve Surgery
- ix. Stroke;
- x. Myocardial Infarction
- xi. Coma;
- xii. Total blindness;
- xiii. Paralysis
- xiv. Accident of serious/ life threatening nature
- xv. any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

Limits of withdrawal:

- ❖ The subscriber shall have been in the National Pension System **at least for a period of last ten years from the date of his or her joining.**
(At least for a period of Three Years as per PFRDA Exit and Withdrawals under NPS First Amendment Regulations, 2017)
- ❖ In case the **subscriber is mandatorily covered under NPS** the period of 10 years for partial withdrawal **shall be considered from the date of applicability of NPS for such subscribers.**
- ❖ In case of **Inter-sector /Intra-sector shifting of subscriber previous tenure in NPS will be considered.**
- ❖ The subscriber shall be permitted to withdraw **accumulations not exceeding twenty-five per cent of the contributions** made by him or her and standing to his or her credit in his or her individual pension account, **as on the date of application for withdrawal.**

Frequency of Withdrawal:

- ❖ The subscriber shall be allowed to withdraw **only a maximum of three times during the entire tenure of subscription** under the National Pension System.
- ❖ And **not less than a period of five years shall have elapsed from the last date of each of such withdrawal.**
- ❖ The mandatory requirement of five years having elapsed between two **withdrawals shall not apply in case of "treatment for specified illnesses or in case of withdrawal arising out of exit** from National Pension System due to the death of the subscriber.
- ❖ For subsequent withdrawals **only the incremental contributions made by the subscriber after the first/next withdrawal may be allowed.**
- ❖ At the time of superannuation/pre-mature/death **the amount withdrawn under partial withdrawal till date will be adjusted against the payment of lump sum amount and balance** if any will be paid to the subscriber.

A subscriber **having a valid and active Tier-II account** of the Permanent Retirement Account **can withdraw the accumulated wealth either in full or part, at any time by applying for such withdrawal**, on such application form and in such mode and manner, as may be specified by the Authority in this behalf.

- ❖ There **shall be no limit on such withdrawals till the account has sufficient amount of accumulated pension wealth** to take care of the applicable charges and the withdrawal amount.
- ❖ The Tier-II account **shall stand automatically closed at the time of exit of the subscriber from the National Pension System**, even if an application so specified for the purpose has not been received from the subscriber.
- ❖ And the **accumulated wealth in such account shall be transferred to the bank account provided by the subscriber**, while submitting his application for exit from the National Pension System.

Role of Subscriber :

- Subscriber will fill up the “**Partial Withdrawal Form-PW-601**” and submit the same to the mapped Nodal Office.
- Provide the details of
 - Percentage of withdrawal (Max. 25%)
 - Purpose of withdrawal along with proof.
 - Bank details along with the bank proof.
- Subscriber to affix his/her signature/Thumb impression.

Role of Nodal Office :

- Nodal Office to **check the request submitted and verify the veracity of the claim with respect to the purpose** along with the **supporting documents**.
- Nodal Office should process the claims **within 3 working days of receipt of the claim**. But in case of claims on **medical reasons** it is to be **processed on the same day of receipt**.

Role of CRA :

- ❖ Funds will be transferred to the subscriber’s bank A/C through electronic mode on **T+3 basis**. T - being the date of receipt of the verified and approved claim I CRA system
- ❖ **Physical withdrawal request** will be stored by CRA for record keeping purpose.

Documents for Partial Withdrawal :

Type of Withdrawal	Documents Required
For Higher Education	Copy of admission letter of the Institute along with Fees Schedule
For Marriage of his or her Children	Self Declaration

For purchase or Construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse	Photocopy of title Documents of the Property, Approved Plan and Self-Declarationer Loan offer letter from a housing finance company or a Bank and Self-Declaration.
For Treatment of specified illnesses	Certificate from Doctor

Documents Required for Exit :

Following documents are to be submitted along with the completely filled Withdrawal forms at CRA-

- Covering Letter from the associated Nodal Office to be submitted along with the withdrawal form.
- Advanced stamped receipt need to be duly filled and cross-signed on the Revenue stamp by the Subscriber.
- Original PRAN card OR affidavit in case of Non submission of PRAN card.
- KYC documents (address and photo-id proof) attested by mapped Nodal Office.
- 'Cancelled Cheque' (having subscriber's Name, Bank Account Number and IFS Code) or 'Bank Certificate' on Bank Letterhead having claimant's name, Bank Account Number and IFS Code required to be submitted as bank proof. 'Copy of Bank Passbook' can be accepted, however, it should have claimant's photograph on it and should be self attested by the claimant.
- Original Death Certificate issued by the Local Authority.

Annuity :

- Annuity in the context of NPS refers to the monthly payment that will be received by the subscriber from the Annuity Service Provider after his exit from NPS.
- ASPs will be responsible for managing the funds (allocated for buying annuity) and payment of the pension after a subscriber attains the age of 60.
- Pension Fund Regulatory and Development Authority (PFRDA) have **empanelled seven IRDA approved life insurance companies** for providing annuity services to the subscribers of National Pension System (NPS).

Different types of annuities or annuity choices available to NPS subscribers :

The different type of Annuity options are:

- Annuity/ pension payable for life at a uniform rate.
- Annuity payable for 5, 10, 15 or 20 years certain and thereafter as long as the annuitant is alive.
- Annuity for life with return of purchase price on death of the annuitant.
- Annuity payable for life increasing at a simple rate of 3% p.a.
- Annuity for life with a provision of 50% of the annuity payable to spouse during his/her lifetime on death of the annuitant.
- Annuity for life with a provision of 100% of the annuity payable to spouse during his/her lifetime on death of the annuitant.

- Annuity for life with a provision of 100% of the annuity payable to spouse during his/her life time on death of annuitant. The purchase price will be returned on the death of last survivor.

What is a Deferred Lump-sum Withdrawal?

- Subscribers exiting NPS on account of Superannuation can opt for deferring the Withdrawal of their lump sum share (maximum 60%) to a maximum period of 10 years or 70 years of age (whichever is earlier).

What is a Deferred Annuity?

- As per PFRDA Exit Rules, Subscribers exiting NPS on account of Superannuation or Pre-mature Exit can defer purchase of Annuity (minimum 40% & 80% is to be invested with ASP in case Withdrawal is due to Superannuation & Pre-mature Exit respectively) for a maximum period of 3 years.

Can a Subscriber claim for 100% Withdrawal in case of Superannuation and Pre-mature Exit?

- In case of Pre-mature Exit, 100% is not allowed.
- However, in case of Superannuation, a Subscriber can claim 100% Withdrawal if the total accumulated corpus is less than Rs. 2,00,000 at the time of Superannuation/attaining age of 60 years.

AUM and No of Subscribers (as on 30th April,2018)

FY 2018-19 up to 30/April/2018	No. of Subscribers	Total Contribution M&B (Rs in Crs)	AUM (Rs in Crs)
Central Government	1,929,538	63,661.39	85,817.25
State Government	3,872,193	94,984.84	117,177.57
Corporate Sector	703,001	18,170.07	21,841.03
Unorganized Sector	703,747	6,204.49	6,140.69
NPS Swavalamban	4,393,631	2,420.9	3,030.91
At the end of FY 2016-17 (cumulative)	No. of Subscribers	Total Contribution M&B (Rs in Crs)	AUM (Rs in Crs)
Central Government	1,788,699	48,451.73	67,040.20
State Government	3,332,526	67,099.32	84,917.29
Corporate Sector	585,595	12,472.71	14,953.22
Unorganized Sector	437,076	3,022.09	3,123.13
NPS Swavalamban	4,429,342	2,118.54	2,639.21
Total	10,573,238	133,164.39	172,673.05

Net Asset value (NAV) :

- NAV, this is **the price of one unit of a fund**.
- NAV is **calculated at the end of every working day between Monday and Friday**.
- It is calculated **by adding up the value of all the securities and cash in the fund's portfolio (its assets), subtracting the fund's liabilities, and dividing that number by the number of units** that the fund has issued.
- The NAV **increases (or decreases)** when the **value of the fund's holdings increase (or decrease)**.
- NAV of different PFMs may differ.
- Even the different schemes under the same PFM will have different NAV.

How can a subscriber change the Scheme Preferences?

- Scheme Preference **change option is not available to Govt. subscribers for Tier I**.
- For **Tier II**, the Subscriber has to submit the physical application form **(Form-UOS-S3)** to change Scheme Preference.
- However, such changes can be done only once in a financial year.
- One can submit the request to your **POP-SP through whom your Tier II accounts is activated**.

Please collect a 17 digit acknowledgement number against your request.

- **The transaction is chargeable.**

Missing Credit of Contribution :

The amount shown as contribution has been uploaded by the concerned PAO/CDDO.

Some of the possibilities for non- reflection of the amount are as follows:

- PAO/CDDO has not yet uploaded the record.
- PAO/CDDO has not transferred funds to Trustee Bank.
- The SCF for the record is still in uploaded status.

Contact the concerned office for discrepancies related to missing/short/excess contributions.

Charges under NPS :

- In case of government subscribers, all the charges associated to Tier I account including Annual PRA Maintenance charge are paid by the employer.
- Tier II activation charge and transaction charges for Tier II is paid by the subscriber.
- The POP charges and the CRA charges are given in the table.

Applicable charges under NPS :

Intermediary	Charge head	Service charges*	Method of Deduction
CRA	PRA Opening charges- Annual PRA Maintenance Cost per account-- Charge per transaction--	Rs. 40 Rs. 95 Rs. 3.75	Through cancellation of units at the end of each quarter.
POP (Maximum Permissible charge for each subscriber)	Initial subscriber registration Initial contribution upload Any subsequent transaction involving contribution upload Any other transaction not involving a contribution from subscriber	Rs 125, 0.25% of the initial contribution amount from subscriber subject to a minimum of Rs.20 and a maximum of Rs.25,000/-, 0.25% of the amount subscribed by the NPS subscriber, subject to minimum of Rs.20/- and a maximum of Rs. 25000/- Rs 20	To be collected upfront

NPS Performance :

- **Return of NPS Schemes** as on 31st March 2018.
- The returns have been calculated on the basis of Net Asset Value (NAV) declared for the schemes by the Pension Funds"

NPS Information :

The information on NPS procedure/guidelines is available-

- ❖ www.pfrda.org.in
- ❖ www.npscra.nsdl.co.in.
- ❖ www.npstrust.org.in
- ❖ www.odisha.gov.in
- ❖ www.odishatreasury.gov.in
- ❖ Official Records, NPS Cell, Directorate of Treasuries & Inspection, Odisha, Bhubaneswar

ODISHA TRAVELLING ALLOWANCE RULES

- The rules came into force w.e.f. 01.8.1938.
- They apply to **all Government servants** under the administrative control of the Govt. of Odisha.
- **Contractual employees** while performing official duty outside the headquarters are entitled to get Travelling Allowance / Daily Allowance in requisite grade & scale as admissible to their regular counterparts.
- When contractual engagement is made on abolition of a post carrying **fixed travelling allowance**, he is entitled to FTA on performance of required no of days of official tour.

(F.D.O.M. No. 25485/F/dt. 17.5.2008)

DEFINITIONS :

- **DAY:-**
 - A calendar day beginning & ending at midnight.
 - Absence from head quarters not exceeding 24 hours - one day

At whatever hour it begins/ ends.
- **FAMILY:-**
 - (a) Wife/ husband of Govt employee

Provided that:-

 - not more than one wife.
 - When husband is wholly dependent on her.
 - (b) (i) sons, step sons (**below 21 years**)
 - (ii) daughters & step daughters (unmarried/widowed)
 - (iii) parents, minor brothers & sisters.

When they are actually reside with & wholly dependent on the Govt, employee.

RULE 14

FOR A FEMALE GOVT. SERVANT :

She may include either her parents or parents-in-law

Provided that, they are **dependent** to her & **actually resides** with her.

She shall furnish the certificate

“I certify that my father, mother/ father-in-law, mother-in-law is/ are dependent upon me and no claim has been made for him/her/them by any other Govt. Servant.”

- **PUBLIC CONVEYANCE:-**

A train, steamer or other conveyance that plies regularly for conveyance of passengers and normally does not deviate there from according to wishes of the passengers.

RULE-19

- **TRANSFER:-**

Movement of a Govt servant from the headquarters station (in which he is employed) to another station

- To take up duties of a new post.
- In consequence of change of his headquarters.

RULE-22

- **TRAVELLING ALLOWANCE**

An allowance granted to a Govt. Servant to cover the expenses that he incurs in travelling in interest of public services. It includes allowances granted for maintenance of conveyances, horses and tents.

RULE-23

- **ELIGIBILITY**

A Govt. servant making a journey for purposes provided in the Odisha Travelling Allowance Rules, is entitled to recover from Govt., the cost of transporting his family/ his personal luggage, conveyances, tents or camp equipment.

RULE-24

- **INCREASE OF ORDINARY T.A.**

Govt. may increase rate of any variety of T.A for any / all Govt. servants

When

they travel in any specified locality in which travelling is **unusually expensive**.

RULE-25

- **RESTRICTIONS TO DRAW ORDINARY T.A**

- If Govt. declares that pay of a particular Govt. servant is fixed to compensate him for cost of all journey **(other than journey by rail/ steamer)** within his sphere of duty that Govt. servant is not entitled to draw any T.A for such journey.
- When travelling on duty beyond his sphere of duty (with proper sanction), he may draw ordinary T.A. **(including part of journey within his sphere of duty)**.

LIST OF GOVT. SERVANTS IN **APPENDIX-3**

RULE-26

Distribution of Govt. servants into Grades : Rule-27

TYPE OF GRADE	PAY SCALES
1 st GRADE	grade pay 5400/- & above, pay scale of HAG + & above
2 nd GRADE	grade pay of 2800/- & above but below 5400/-
3 rd GRADE	grade pay of 1650/- & above but below 2800/-
4 th GRADE	grade pay below 1650/-

FDM-16638/F dt. 02/04/2011

- **Exception**

Govt. may order (with reason) that, any Govt. servant/ class of Govt. servants shall be included in a grade other than that prescribed in Rule- 27.

LIST OF GOVT. SERVANTS IN APPENDIX 4.**RULE 28**

- **GRADE IN TRANSIT**

In transit from one post to another

If

Both posts are of different grades

Rank for entitlement of T.A shall be of lower grade

RULE-29**Types of Travelling Allowance : RULE-31**

- 1) Permanent Travelling Allowance.
- 2) Conveyance Allowance.
- 3) Mileage Allowance.
- 4) Daily Allowance.
- 5) Actual Travelling Expenses

Permanent Travelling Allowance : RULE-32

- Monthly Allowance to cover the cost of all journeys performed within the sphere of duty of a Govt. servant.
- Granted to the Govt. servant whose duties require him to travel extensively subject to specified minimum period being spent on tour in each month, quarter or half year/ year, as the case may be.
- PTA is drawn all round the year in monthly salary bill.

- At the end of each month such Govt. servant to certify the number of days he was on tour.
- If he not toured for prescribed no of days, permanent T.A to be drawn proportionately.
- Permanent T.A shall not be drawn during leave or joining time

LIST OF GOVT. SERVANTS IN RECEIPT OF PERMANENT T.A. IN **APPENDIX-5**

- When period of duty of a Govt servant is less, the minimum period of tour shall be proportionately less.
- (in case of casual leave) since C.L is duty for all purposes, if Govt. Servant avails C.L & performs minimum period of tour during a month, he is entitled to draw full PTA.
- Claim for permanent allowance should be included in the pay bill for the month.

“CERTIFICATES”

❖ BY HEAD OF OFFICE (when drawn by head of office)

“certified that in respect of fixed travelling allowance claims drawn in the previous month, quarter, half-year/ full year, as the case may be, the necessary journals have been examined to see that the Govt servants concerned made the requisite tours and that in cases where requisite tours have not been made, the necessary recoveries have been effected”

• BY GOVT. SERVANT (when drawn by himself)

“certified that in respect of fixed travelling allowance claims drawn in the previous month/ quarter/ half-year/ full year, as the case may be, the prescribed touring has been made /OR as the prescribed amount of touring has not been made, necessary reduction has been made as noted below.”

• **TIME TO FURNISH CERTIFICATE**

▪ **When the period is one month/ a quarter**

with the bill for claims relating to the next month, after expiry of the month/ quarter.

▪ **When the period is a half year/ full year**

with the bill for claims relating to the second month, after expiry of the half year/ year.

• **PROBLEM**

In case of a Govt. Servant “X”, the prescribed minimum period of tour is 20 days in a month with permanent travelling allowance Rs 1000/-. In the month of November “X” has **performed duty for 24 days** only.

- a) What is the minimum period of tour required to him in that month & what is the amount of permanent travelling allowance for that month if he performs **proportionate full period** of tour?

- b) What is the amount of permanent travelling allowance for that month if he performs **20 days of tour?**
- c) What is the amount of permanent travelling allowance for that month if he performs **14 days of tour?**

- Govt. servant shall not draw any travelling allowance (other than T.A on transfer), in place of or in addition to permanent T.A.

- EXCEPTIONS**

(1) **If the sphere of duty extends over more than one district & actual travelling expenses exceeds double the amount of PTA** for the period occupied in that journey, the difference between such double PTA & calculated mileage allowance may be sanctioned by competent authority.

(2) **When the journey is performed beyond the sphere of duty**, the Govt. Servant is entitled to draw either **PTA OR mileage allowance** for the days of journey for entire distance including the distance covered within the sphere of duty.

- PROBLEMS**

(1) An Asst. Consolidation officer posted at Cuttack went on tour to attend a consolidation camp at Kujanga (Jagatsingpur Dist), within his sphere of duty. He left his headquarters on 22nd Jan 2013, spent 6 days in camp & returned back to headquarters on 29th Jan 2013. 28th Jan was a Sunday. Grade pay of the officer is Rs 4200/-

Notes:- distance from Cuttack to Kujanga is 80 Kms .

Incurred actual expense Rs 90/- (to & fro)

Minimum period of tour is 120 days per half year

Rate of PTA is Rs 275/- (For 6 months),

DA = Rs 140/- per day

CALCULATE TOTAL TA DUE TO THE GOVT. SERVANT.

(2) Govt. Servant "X" having headquarter at Bhubaneswar went on tour by road transport, beyond his sphere of duty to Balasore on official duty. He left BBSR at 9 AM on 22.1.2013 & returned back to BBSR at 9.30 PM. X is drawing grade pay Rs 2800/-.

NOTES:-

Distance from BBSR to Balasore is 180 Km.

Actual bus fare Rs 100/-(one side)

Minimum period of tour is 20 days per month

Rate of PTA is Rs 140/- per month.

DA = Rs 140/- per day

CALCULATE TOTAL TA ADMISSIBLE TO THE GOVT. SERVANT.

Conveyance Allowances : RULE 34

Admissibility

Govt. servants required to perform journey frequently at or within a short distance from his Headquarters **Conveyance allowance** granted to them for their journeys for which **no DA is admissible**

LIST OF GOVT. SERVANTS WITH RATES IN APPENDIX 6

- The Govt. Servant in receipt of conveyance allowance shall not be entitled to any other travelling allowance i.e daily allowance/ mileage allowance for journey up to 16 k.ms from usual place of work (at the headquarters).
- Other travelling allowance (daily allowance or/and mileage allowance) shall be admissible to them for journey **beyond 16 Kms.**

If

- journey is performed otherwise than his own conveyance.
- If the Govt. Servant travels by his own conveyance in combination with the rail/ steamer/air (may exchange the conveyance allowance i.e @ 1/30th of C.A for each day for any travelling allowance i.e daily allowance and/ or mileage allowance)

• PROBLEM

An Asst. Sub inspector of police posted at Rourkela went on tour to Sundargarh for investigation of a case by road transport. He left the headquarters on 10th Jan 2013 at 8 AM & returned back to Rourkela on the same day at 8 PM.

NOTES:-

He draws grade pay Rs. 2800/-

Distance between Rourkela & Sundargarh is 90 Kms.

Actual bus fare Rs. 45/- (one side)

Bus taken 1 & half hour to reach Sundargarh.

Motor cycle allowance Rs. 175/- per month

DA = Rs. 130/- per day

CALCULATE TOTAL TA ADMISSIBLE TO THE GOVT. SERVANT.

• EXAMPLES OF CONVEYANCE ALLOWANCES

- Conveyance allowance for blind & physically handicapped Govt. Servants. Rs 350/- per month.
- For judicial officers of Odisha - Though provided with Govt. Vehicle/ pool vehicle, If use own vehicle, entitled to C.A @ Rs 200/- per month.
- The Govt. Servant in receipt of conveyance allowance may be permitted to use staff car on payment of due rent.

- **RATES OF CONVEYANCE ALLOWANCE**

- Motor cycle/ scooter allowance - Rs 175/- per month.
- Bi-cycle allowance – Rs 30/- per month.
- Conveyance allowance may not be drawn during joining time.
- Conveyance allowance may be drawn by Govt servant taking leave up to a maximum period of 4 months.
- Conveyance allowance may be drawn by Govt servant being transferred from the post but performing duty therein to a maximum period of 4 months.

Mileage Allowance : Rule 37 – 58

- Given to meet the cost of a particular journey & calculated on the distance travelled.
- Admissible for shortest / cheapest route.
- When alternate railway route is there & difference in time & cost is not great, mileage allowance is calculated on the route actually used.
- Shortest route is that by which the traveler can most speedily reach his destination. **In case of doubt competent authority to decide. APPENDIX 1**
- When Govt. Servant travels by a route which is not the shortest but is cheaper than the shortest, mileage allowance is calculated on the route actually used.
- **A competent authority** may, **for special reason** which should be recorded, permit mileage allowance to be calculated on a route other than the shortest or cheapest, if the journey is actually performed by such route.

APPENDIX 1

ENTITLEMENT BY AIR / TRAIN :

SL NO	GRADE PAY	TRAVEL ENTITLEMENTS
1	Rs 8700/- & above AND those in pay scale of HAG+ & above	Economy class by air/ AC first class by train
2	Rs 5400/- & above but below Rs 8700/-	AC II tier class by train
3	Rs 2800/- & above but below Rs 5400/-	First class non AC/ AC III tier/ AC chair car by train
4	Below Rs 2800/-	Second class sleeper by train

- Officers drawing grade pay of Rs 10,000/- and above and those in the pay scale of HAG+ , while On tour outside the country, may travel in business/ club class by air.

F.D.O.M NO 16638/F dt. 02.04.2011

- The state Govt. May declare any particular Govt. Servant or class of Govt. Employees (2nd, 3rd & 4th grade) to be entitled to accommodation of a higher class than that prescribed for their grade.

(for special reasons that must be recorded)

- When a govt. servant of second/ third grade travels by railway & accommodation of the class to which he is entitled is not provided on the train in which he travels, he may be allowed to draw mileage allowance of the next higher class, on production of certificate signed by his controlling officer stating that **“it was necessary in the public interest that he should travel by that train”**.

RULE 45

- When, for part of journey, **through booking of tickets**, Govt employee has to pay rates for accommodation of class higher than that to which he is entitled, he may draw mileage allowance at the higher rate for that part of journey.

RULE 46

Entitlement of Judicial Officers on tour by Train/Air (696/F dt. 07/1/2012)

Scale of pay	Travel entitlements
Rs. 57700-70290 & above	Business /club class by air on tour outside the country.
Rs. 43690-56470 & above	Economy class by air/Ac First class by train.
Rs. 27700 -44770& above but below Rs 43690-56470	AC-II tier by train.

FOR JOURNEY BY STEAMER RULE-48 TO 51

SL No.	GRADE	ENTITLEMENT
1	1 st	Highest class
2	2 nd	If there are only 2 classes – the highest class If there are more than 2 classes – the 2nd class
3	3 rd	If there are only 2 classes – the lower class If there are 3 classes – the 2nd class If there are 4 classes – the 3rd class
4	4 th	Lowest class

• **RATE OF MILEAGE ALLOWANCE :-**

- For 1st, 2nd & 3rd grade Govt. Servants
 - One & 3/5th of the fare on entitled accommodation.
- For 4th grade Govt. Employee-
 - A single fare of lowest class

- **WHEN Govt vessel is provided**

Govt. Servant is entitled to draw no mileage allowance but daily allowance. He shall not refuse the accommodation & draw mileage allowance.

- **FOR JOURNEY BY ROAD : (RULE-52 to 58)**

(1) Other than by own vehicle or public motor services:-

@ Rs 1.00 per Km (for all Govt servants irrespective of grade)

(2) Journey by public motor vehicle

ACTUAL BUS FARE + RESERVATION CHARGE + DAILY ALLOWANCES ADMISSIBLE

(3) For journey by rickshaw, bicycle & foot entitled for mileage allowance @ Rs1/- per km

(4) For journey by own conveyance :

GRADE	VEHICLE	RATE
Officers drawing grade pay Rs 4600/- & above and those in pay scale of HAG+ & ABOVE	OWN MOTOR CAR	Rs 7.00 per km
Officers of all grade	OWN MOTOR CYCLE/ SCOOTER	Rs 3.60 per km
- DO-	OWN MOPED	Rs 1.80 per km

DAILY ALLOWANCE : (RULE 59 -66)

- It is the allowance for each day of absence, on duty, from headquarters, which is intended to cover the ordinary daily charges incurred by a Govt. Servant, in consequence of such absence.
- It may not be drawn for any day on which a Govt. Servant does not reach a point more than 8 Kms. from his headquarters or return to his headquarters from such point.

RATE OF D.A. (inside the state)

GRADE	GRADE PAY in Rs	RATE in Rs
1 st	8800/- & above and those in HAG+ & above	200/-
	7600/- & above but below 8800/-	180/-
	5400/- & above but below 7600/-	150/-
2 nd	2800/- & above but below 5400/-	140/-
3 rd	1650/- & above but below 2800/-	130/-
4 th	Below 1650/-	110/-

RATE OF D.A. (outside the state)

GRADE	GRADE PAY in Rs	RATE in Rs
1 st	8800/- & above and those in HAG+ & above	400/-
	7600/- & above but below 8800/-	380/-
	5400/- & above but below 7600/-	360/-
2 nd	2800/- & above but below 5400/-	330/-
3 rd	1650/- & above but below 2800/-	320/-
4 th	Below 1650/-	300/-

Reimbursement of hotel accommodation (outside the state)

GRADE	GRADE PAY in Rs	RATE in Rs
1 st	8800/- & above and those in HAG+ & above	Up to 4000/-
	7600/- & above but below 8800/-	Up to 3000/-
	5400/- & above but below 7600/-	Up to 1500/-
2 nd	2800/- & above but below 5400/-	Up to 750/-
3 rd	1650/- & above but below 2800/-	Up to 500/-
4 th	Below 1650/-	Up to 300/-

- **Graduated rate of D.A.**

For journey on tour by means of Govt. Vehicle/ air/ train/ bus, daily allowance shall be allowed at this graduated rate.

Period of absence from headquarters	D.A admissible
Less than 6 hours	30%
Less than 12 hours but exceeding 6 hours	60%
More than 12 hours & less than 24 hours	100%

- Any absence from headquarters which do not exceed 24 hours, shall be treated as absence within one day **(at whatever hour the absence begins or ends when the same falls in 2 calendar days)**
- D.A. Will be calculated on the basis of graduated rates according to the period of absence from the headquarters.

- When any absence from headquarters exceeds 24 hours, D.A. will be calculated on the number of calendar days i.e. beginning & ending at midnight.
- Daily allowance is not drawn during casual leave & training.
- Daily allowance is drawn during a halt on tour or on a holiday during tour.
 - Daily allowance is not drawn for continuous halt of more than 10 days at one place.
 - Competent authority may grant such D.A. with satisfaction that prolonged halt was necessary in interest of public service.
 - full rate of DA for first 30 days. Thereafter half of the DA rate.

ACTUAL TRAVELLING EXPENCES: RULE-67 to

- Actual cost of transporting of Govt. Servant. +
- Of his servants +
- Of personal luggage +
- Charges of ferry +
- Carriage of camp equipments

Not includes

- o charges for hotel, bungalow, refreshment, incidental losses, employment of additional servants.
- When Govt. Servant (**lower than 1st grade**) travels by special means of conveyance (by order of superior authority) & the cost exceeds the admissible TA

HE MAY DRAW ACTUAL COST OF TRAVELLING

- ❖ TA bill to be certified by superior authority & countersigned by the controlling authority.

RULE 68

- Govt. May permit any Govt. Servant / a class of Govt. servants to draw actual cost of hiring a conveyance on journey for which no TA is admissible.

RULE 69

- A Govt. Servant travelling on duty within 8 kilometres of headquarters

THE ACTUAL AMOUNT

He spent on payment of

- Ferry
- Railway fare.
- Or fare on other public conveyance.

RULE 70

- A Govt. Servant may draw actual cost of **maintenance of camp equipments, during**
 - Halt at headquarters
 - Within 8 kilometres of headquarters
 - Interval from departure to arrival at headquarters.

Under Conditions

- The amount + travel fair u/r 70 not exceeds calculated DA.
- Halt / interval shall not exceed 10 days.
- Person to prove, expense actually incurred.
- For non gazetted employee Head of Office to certify that such maintenance was necessary.

RULE 71

- **Journey on tour** : When a Govt. Servant performs journey on duty to a point more than 8 kilometres from headquarters.

RULE 72

- **Competent authority may**
 - ❖ impose restrictions upon frequency & duration of journey by any Govt servant/ a class of Govt. Servants.
 - ❖ may fix monetary limit for drawl of T.A on them.

RULE 73

- A Govt. Servant not drawing Permanent Travelling Allowance
Draws T.A on tour in shape of Daily Allowance

RULE 75

- Govt. may permit any Govt. Servant/ a class of Govt. Servants to draw mileage allowance instead of daily allowance, for whole period of absence in headquarters

WHERE Govt considers that DA is not sufficient to cover his travelling expenses

RULE 76

Govt servants may draw mileage allowance for journey performed in their own vehicle

Grade of officers	vehicle	Rate in Rs per K.M.
Drawing grade pay Rs 4600 & above and those in pay scale of HAG + & above	Own motor car	7.00
Officers of all grade	Own motorcycle/ scooter/ scooty	3.60
	Own moped	1.80

RULE 78

- **Hiring conveyance at halt outside the State**

A Govt. servant of the 1st grade and 2nd grade are entitled to reimbursement of actual expenses in hiring conveyance at any place of halt outside the State while on tour subject to a maximum of Rs. 400/- per day.

RULE 79(iii)**Journey on transfer :**

- When a Govt. Servant transferred from one station to another
 - ❖ FOR PUBLIC CONVENIENCE
 - ❖ NOT AT HIS OWN REQUEST
 - ❖ NOT IN CONSEQUENCE OF MISCONDUCT
 - ❖ ENTITLED TO PAY DURING JOURNEY

May draw travelling allowance

RULE 83

- A Govt. Servant may draw mileage allowance for a journey on transfer

RULE 84

- By Train **(Rule 85(a))**
- By Road **(Rule 85(b))**

(Rule 85(a)(b))

- ❖ **By Train**

- Actual rail fair admissible
- Graduated rate of DA
- One extra fair for each adult member
(when actually paid)
- One – half fair for each child
(when actually paid)

- ❖ **By steamer**

- Actual steamer fair
- One- half extra steamer fair
- One extra fair for each adult member
(when actually paid)
- One – half fair for each child
(when actually paid)

❖ **By Road**

- One extra mileage allowance
- Second extra mileage allowance
(if 2 family members)
- Third extra mileage allowance
(if more than 2 family members)

Transportation of goods/personal effects :

Grade of Govt. servant	Max. Weight of goods in KG
1st grade-	6000
2 nd grade-	3000
3 rd grade-	1500
4 th grade-	1000

- Actual cost of transportation in train/ steamer.
- Three paise @ 10 kg per Km in road.

The claim to be supported by a certificate of countersigning authority that he is satisfied that goods of the quantity claimed were actually transported by road and the amount claimed was actually incurred.

- When two stations are connected by road & rail
 - ❖ The Govt. Servant may choose either of the means.

But

to draw the claim as per the cheapest one.

- When journey by road is cheapest but at that time for any reason journey by road is impossible **then**
may claim as per rates admissible in rail (with due certificate)
- When a family member
 - follows a transferred Govt servant within 6 months of transfer
 - precedes him within one month

May be treated as accompanying him.

RULE 86

Transfer TA for 4th Grade Govt. Servant

- **By rail/steamer**
 - Single full fare of lowest class for self

- Single full fare of lowest class for each adult member (actually paid)
- One half fare of lowest class for each child (actually paid)

- **By road**

- **By bus**

When 2 stations are connected by bus service

- Single full fare for self
- Single full fare for each adult member.
- One half fare for each child.
- when 2 stations are not connected by bus service
- Single mileage for self

Additional mileage for family members.

- Maximum limit of personal effects is 1000 Kg.

In Steamer/ Train/ Public Bus

RULE 92

- AFTER BEING TRANSFERRED, availed leave for not exceeding 4 months Entitled to draw due TA

RULE 93

- After return from leave exceeding 4 months & posted to another place **entitled to draw DUE TA FOR JOURNEY FROM OLD PLACE TO NEW ONE**

RULE 96

Transportation of conveyance on transfer :

- UNDER OWN PROPULSION

CONVEYANCE TRANSPORTED

RATES OF ALLOWANCE

OWN MOTOR CAR	7.00 per KM
OWN MOTOR CYCLE/ SCOOTER	3.60 per KM
OWN MOPED	1.80 per KM
OWN BICYCLE	1.00 per KM

- TA is not admissible to any person for the journey to join his post on first appointment to Govt. Service.

RULE 98

➤ **When**

- ❖ a pensioner
- ❖ A Govt. Servant being thrown out due to

- abolition of post
- reduction of establishment

ARE REAPPOINTED

He is entitled to draw DUE TA for joining to his new post.

RULE 100

- TA for joining to first appointment to be calculated at the rate TA for journey on tour
no allowance for halt on the journey

RULE 103

TA for journey to attend examination

- A Govt. servant may draw TA for journey to & from the place of following examinations:-
 - departmental / language examination.
 - in tribal language.
 - on promotional examination of a military officer in civil employ.
 - in time scale examination to test fitness above efficiency bar for civil asst surgeon / sub asst surgeon.

only once for one kind of examination

RULE 104

- TA admissible as per journey on tour. But no allowance drawn for halt on the journey.

RULE 107

Journey on Retirement etc.

- No person is entitled for TA for a journey made after
 - Retirement
 - Dismissal
 - Termination of service

RULE 116

Competent authority with recorded specific reason may permit TA after

- Retirement
- Dismissal
- Termination of service

RULE 117

TA for journey by retired Govt. servant

- ❖ From last station to his home town is admissible.

RULE 120**Rate of TA**❖ **BY RAIL**

- Actual fare for self & family members
(no allowance & incidental charge)
- Actual cost of transportation of personal effects subject to the scale admissible **U/R 85(a) (iii) & 92(c)**

❖ **BY ROAD**

- One mileage allowance for self.
- One extra mileage allowance (for 2 family members)
- 2nd extra mileage allowance (for more than 2 family members)
- Actual cost of transportation of personal effects subject to the scale admissible **U/R 85(b) (iii) & 92(c)**.

❖ **JOURNEY PARTLY BY ROAD & PARTLY BY RAIL**

- Shall be drawn proportionately
- **Transportation of Motor car / other conveyance**
 - no actual cost of transportation
 - Treated as part of personal effects
- No mileage allowance admissible for journey between residences to railway station / bus terminal.

Journey for medical purpose :

When Govt. servant needs medical treatment

Govt. medical officer is absent at the station of posting

May claim TA for outward & return journey

WITH CERTIFICATE OF MEDICAL OFFICER THAT **“THE JOURNEY WAS ABSOLUTELY NECESSARY”**.

RULE 125**Journey for treatment outside Odisha :**CONDITIONS

- For treatment of Govt. servant & dependant family members
- When no facility available for treatment inside Odisha

❖ **FOR SELF**

(1) Actual conveyance charges from headquarters or place from which he actually travels (whichever is nearer) OR

admissible mileage allowance

(whichever is less)

(2) Admissible Daily allowance for the period of stay.

❖ **FOR FAMILY MEMBERS**

(1) **BY RAIL**

entitled actual fare / the fare of lower class if the patient actually travels through.

(2) **BY ROAD**

- actual fare paid by bus / other public conveyance.
- Fare for hired car (on production of voucher)

(3) **BY OWN CONVEYANCE**

- TA admissible.

- TA for 2ND attendant when a Govt. servant @ admissible to his grade
- TA for attendant when a Govt. Servant @ admissible to him for to & fro journey.
- **TA for 2nd attendant when**
 - It is essential to accompany mother & child, when child is the patient @ admissible to the Govt. servant.
 - mother (1st attendant) is entitled to only DA (on due certificate)

TA on journey to obtain Medical Certificate :

- When a Govt. servant travel to another station to obtain medical certificate in support of his leave application may draw TA for outward & return journey

RULE 127

TA on journey to appear before Medical Board :

- When a Govt. servant (gazetted) travel to another station to appear before a medical board, in support of his leave application may draw TA for outward & return journey

NOTE TO RULE 128

- NO TA FOR OUTWARD & RETURN JOURNEY
- When a Govt. servant travel to another station to appear before a medical board OR to obtain a medical certificate in support of his application **for extension of leave.**

Journey in course of training : RULE 132

- When a Govt servant / a student (not a Govt servant)

is selected for training

May draw TA

- For 1st & last journey to & from the place of training.
- Journey in course of training.
- In educational institutes for journey in holidays & vacations.

Competent authority to decide the scale on which TA to be drawn.

Journey to attend military camp : RULE 135

- When a Govt servant (member of Indian Auxiliary Force)

Attends a military camp of exercise

Not entitled to draw TA

- For 1st & last journey to & from the place of training.

BUT

- May draw DA for period of halt LESS the amount of military pay actually received.
 - ❖ Duration of halt to be more than 72 hours. &
 - ❖ place of camp at more than 8 kilometres from headquarters.

Journey of family members of G.S who dies in service : RULE 135 A

- When a Govt servant **DIES IN SERVICE**

His/ her family members may claim T.A. When they complete the journey within 6 months of death of Govt servant, by the shortest route from last headquarters to residence declared as permanent residence.

- **Transportation by rail :-**

- Actual fare admissible to each member.
- Actual cost of transportation of personal effects.

- **Transportation by road :-**

- one mileage allowance for 1 member.
- 2nd mileage allowance for other 2 members.

Transportation of dead body of Govt. Servant :

- From the place of death to his/ her home town or place of last rites the family to make their own arrangement

*** Subject to reimbursement of the amount equal to transportation of personal effects after retirement from place of death to last rites.

- T.A. For one member of family's relative from the place of commencement of journey to the place of death & from place of death to place to place of last rite at admissible rate. (to accompany the dead body)

LEAVE TRAVEL CONCESSION :

- **Historical background:-**
 - Introduced vide Finance Dept. O.M No 19867/F/dated 18.4.1979. **(once within state)**
 - Withdrawn w.e.f. 01.4.1993 vide Finance Dept. O.M No 7958/F/dated 23.2.1993.
 - again extended vide Finance Dept. O.M No 21730/F/dated 16.6.1994. **(once within territory of India)**
 - allowed facility of LTC once in 10 years & maximum 3 times within entire service period vide Finance Dept. O.M No 27131/F/dated 16.6.1999.
 - Facility of LTC suspended w.e.f 01.4.2002 vide Finance Dept. O.M No 45439/F/ dated 27.9.2002.
 - Again restored the facility of LTC w.e.f. 01.4.2006 vide Finance Dept. O.M No 23194/dated 9.8.2006.
- L.T.C. Is admissible to Govt. Employees for journey to **any place** in India.
- "Any place" covers any place within the territory of India whether it is mainland or overseas.
- **Nature of concession :-**
Once in 10 years, subject to 3 times during the entire service period.
- **Eligibility :-**
 - All Govt servants but not the part time employees, employees paid out of office expenses or borne on work-charged establishment.
 - Not more than 10% of the total staff to be allowed to avail the benefit at a time.
 - To apply in prescribed FORM.
- **ADMISSIBILITY**
 - For self & 4 nos. of **family members**.
 - Where both husband & wife are Govt. Servants, one of them shall avail the benefit & other will be treated as member of the family.
 - Admissible during leave of any kind not exceeding 60 days including vacation.
 - Govt. Servant & family members may perform journey for LTC **together / separately and to the same place / different places**

- when perform journey separately, Journey of second batch should commence **within six months** from commencement of journey of first batch.

- Govt. Servant to declare the intended place of visit **in advance** to his controlling officer.
- Once declared it shall not be changed

ENTITLEMENTS ON LTC :

1. JOURNEY BY RAIL :-

GRADE	ENTITLEMENT
1 st GRADE	First class non-AC / A.C Two tier
2 nd GRADE	First class non-AC / A.C Chair car
3 rd GRADE	Second class sleeper

2. JOURNEY BY ROAD :-

(a) to places not connected by rail

(i) Where public transport exists:-

The fare actually charged as per appropriate class.

GRADE	ENTITLEMENT
1 ST & 2 ND GRADE	By any bus excluding A.C bus
3 rd GRADE	By ordinary bus only. But admissible for express bus when journey actually performed by such bus & seat is/ are not available in ordinary bus

(ii) Where public transport does not exist:-

actual fare paid / double the mileage allowance, **whichever is less.**

(iii) Where travels by vehicles operated by Tourism Development Corporation / State transport corporation actual fare / amount reimbursable on journey, by shortest route, had the journey being performed by rail, **whichever is less.**

3. JOURNEY BY SHIP/ STEAMER :-

When both the places are connected by shipping / steamer services entitlements are

GRADE	ENTITLEMENT
1 ST & 2 ND GRADE	By any type of accommodation
3 rd GRADE	If there are 2 classes – in lower class If there are 3 classes – in middle class If there are 4 classes – in third class

4. When both places are partly connected by rail :-

For distance connected by rail --Admissible route is rail route.

For distance not connected by rail – other admissible mode of travel.

EXAMPLE :-

Phulbani to Andaman & Nicobar

Phulbani to Berhampur – by bus

Berhampur to Chennai – by train

Chennai to Andaman & Nicobar -- by ship / steamer

5. When both places are not connected by any means of transport :-

Double the mileage allowance

• **ADVANCE**

- 90% of estimated cost of both way journey.
- **Sanctioning authority:- controlling officers** concerned for themselves (when they are their own controlling officers) & others.
- To be refunded if outward journey is not commenced within 15 days of drawl of advance.

• **REIMBURSEMENT**

- To submit original Journey tickets, from point to point over shortest direct route. (expenses of journey).
- No incidental expenses & expenditure incurred on local journey.
- Claim shall be submitted within one month after completion of return journey. (if drawn advance, in adjustment of the amount drawn).
- In the Form prescribed in appendix 14.
- Fact of availing LTC shall be recorded prominently in the service book of the employee.

General Provident Fund(Orissa) RULE-1938

What is a Provident Fund ?

- A compulsory Govt. managed Retirement Saving Scheme
- A form of savings which may be mandatory and are defined contribution scheme that pay out the contribution made and interest accumulated on a lump sum basis on retirement and other required circumstances
- A form of Social safety net where the employee contributes a portion of his salary.

e-GPF :

- Odisha has become **the first state** to have mechanised its General Provident Fund along with push SMS for its employees.
- e-BHABISYANIDHI portal contains information related to Provident Fund matters of employees for All Odisha State Govt Aided Educational institutions.

General Provident Fund (Orissa) Rules, 1938

Came into force w.e.f. **1st April 1938**. (Rule-1)

Definitions (Rule-2)

u/r-2(1)(a)-Accounts Officer- Branch Officer in charge of the Fund section in the O/o The AG (O).

(b)Emoluments- Basic pay, Leave salary, Subsistence allowance as defined in OSC.

In GPF family means

(c)-Family:

- i. In case of male subscriber—
 - wife or wives and children.
 - widow or widows & children of a deceased son of the subscriber.
- ii. In case of female subscriber—
 - husband & children.
 - widow or widows and children of the deceased son.
 - can exclude husband from her family by notification in writing to the AO.

ref-RULE-2(1)(c)

Children—

- Means legitimate children.
- Adopted child if adoption is legally recognized conferring the status of natural child.

Fund : means GPF fund, Odisha **(R-2(1)(d))**

Leave : means leave recognized by OSC

(U/R-2(1)(e))

Year : means financial year

(U/R-2(1)(f))

- ☐ Fund to be maintained in Rupees.

(U/R 3(1))

- ☐ Sums paid to the fund to be credited in the books of Govt. to an a/c named "The GPF".

Rule-3; Constitution of Fund; Fund shall be maintained

Rule-4; Who contributes to the fund

- All temporary Government servants after completing one year of continuous service.
- All permanent Government servants.
- ❖ As per the GPF(O) Amendment Rules, 2007, these Rules will not apply to Government servants appointed on or after 01.01.2005 whether temporary or permanent.

(No.36048/F, dt.31.8.07)

Rule-5,6,7 Ommited-----

Nomination - (Rule 8)

- Subscribers are to make nomination at the time of joining the fund.
- Nomination to be made in the name of family members.
- Once he acquires family, the previous nominations become invalid.
- Can make nomination in the name of one or more persons & the share payable to each nominee to be specified.
- Nomination is valid w.e.f. the date it is received by the head of office.
- Head of office will receive nominations for both gazetted and non-gazetted employees.
- Role of head of office (first schedule):-
 - Scrutinize to find it complete in all respect.
 - Authenticate and keep it in the service book of the employee.
 - Verify the position of nominees and report to concerned administrative department. (FDM No.9724/F, 06.3.02)

Nomination- (Rule -8)

- Form used:
- Have Family: One member: Form no.-235
- Have Family: More than one member: Form no.-236

No family : One member : Form no.-237

No family : More than one : Form no.-238

Subscription to the Fund – (Rule 10, 11 & 12)

- ☐ Monthly subscription.
- ☐ No subscription during the period of suspension or leave carrying leave salary of < 50%.
- ☐ In case of leave subscriber shall intimate not to subscribe during leave.
- ☐ No subscription during the last 4 months of service.

(RULE- 10)

- ▶ Shall be fixed by subscriber.
- ▶ Amount of subscription – minimum 10% of emoluments and maximum 100% of emoluments.

(RULE-11)

- ▶ A subscriber can reduce the amount once and step up twice in a year.
(RULE-11- (4))
- ▶ Subscriber transferred to F/S remain subject to rules.

(RULE-12)**Interest – (Rule 14)**

- Government to pay the interest.
- Interest rate to be determined by the Government for each year.
- Simple monthly interest compounded annually.
- If the subscriber does not want interest, then he may inform the Accounts Officer.
- If subsequently asks for interest it shall be credited w.e.f. the first day of the year in which he asks for it.

(RULE-14(5))**Advances from the Fund – (Rule 15)**

- Subscriber can take T/A from the fund.
- Application is to made in Form No. 233 of Schedule L. III.
- The subscriber must satisfy the sanctioning authority who in turn must record in writing the reasons for granting such advance.
- Advance is permissible twice in a year and once in 6 months.
- No advance during **last 4 months** of service.
- Sanctioning authority must pay due regard to the amount in credit of the subscriber's fund.

Reasons to grant advance from GPF - (Appendix-B)

- To pay for prolonged illness of self or dependent.
- To pay for overseas passage for health or education.
- Obligatory expenses such as marriage or other ceremonies, funeral rituals.
- To meet legal expenses subject to certain conditions.
- Necessity is unusually grave and sudden.

➤ But no advance -

- to sue the Government
- to repay debt incurred during long past illness.
- to repay ordinary debts

- to furnish security deposits

Sanctioning Authority to grant GPF advance - (Rule 15)

Amount	Authority
Upto 50% of the available fund in the a/c of the subscriber	Head of office for both Gazetted and non-gazetted.
Between $\frac{1}{2}$ to $\frac{3}{4}$ of the amount	Next higher authority of the head of office.
Advance required by head of office	Next higher authority
For employees of the Heads of Department	HOD
For employees of the Secretariat	Secretary of the Department

RULE-15-A :

- Conversion of advance into withdrawal for purposes specified in para I, para II(a) & para II(b) of Appendix F.
- Cost of higher education
- Marriage of daughter
- Marriage of son

Recovery of Temporary Advance : (Rule 16)

- Recovered in equal monthly installments as the S/A desires.
- Cannot be less than 12 installments unless subscriber elects and more than 24.
- If the amount is > 3 months pay : Head of office to fix the number of installments in excess of 24 but not > 36.
- If the amount is > 3 months pay and $\frac{1}{2}$ the amount in credit : Head of the Department may increase the installments to 48.
- Administrative Department can increase beyond 48.
- Recovery shall commence with issue of pay for the month following the month in which the advance was drawn.
- No recovery from subsistence allowance.
- If advance made is subsequently disallowed, the entire amount is to be collected with interest.
- If 2nd advance taken before recovery of previous advance, installment is to be fixed on consolidated amount.

(RULE-16(3))

Final withdrawal from the GPF :

- Retires and death of the subscriber.
- Quits Service. **(RULE-29)**
- Can be given after 10 years of service as per FD OM no. 17673 dt. 05.06.2017.
 - Meet cost of education of children
 - Obligatory expenses
 - Illness of self, family members and dependants
 - Purchase of consumer durables

Forms used-

- o OTC 80 A – Gazetted Officer
- o OTC 80 B – Non gazetted officer
- o OTC 80 C – Death cases
- o Procedure on death of subscriber-

(RULE-31)

Role of sanctioning authority :

- **On death-**
 - **if the subscriber has**
 - family + valid nomination - pay the nominee.
 - Family without nomination - pay the family.
 - No family but valid nomination - pay the nominee.
 - **if the subscriber is**
 - Hindu – 2nd marriage void – no share to 2nd wife; children are entitled (FDOM No.40072,dt.25.10.88)
 - Muslim- 5th wife legal- no inheritance but children is legitimate.
 - Christian- 2nd wife void; children illegitimate-no share (FDOM No.21190/F, dt. 08.5.92).
 - No share payable to-
 - Sons who have attained legal majority.
 - Sons of a deceased son who have attained legal majority.
 - Married daughters whose husbands are alive.
 - Married daughters of a deceased son whose husbands are alive.

Other facts :

- ❖ Application to be sent to AG through HOD in case of gazetted Officers and through HOO in case of non-gazetted Officers.
- ❖ DDO is to give certificate (No.62174/F, dt.28.12.09).

- ❖ Release of fund in case of a deceased subscriber in absence of valid nomination-
 - Legal heir certificate in case of having family
 - Succession certificate in case there is no family.
- ❖ No part final withdrawal to be allowed during last four months of service except in case of hardship.
- ❖ In such cases prior approval of finance department is not required and Administrative Department is empowered.

**ODISHA RESERVATION OF VACANCIES IN POSTS AND SERVICES (FOR SCs & STs) ACT, 1975
(ODISHA ACT 38 OF 1975)**

OBJECTIVE OF THE ACT

- ▶ An Act to provide for adequate representation of SCs and STs in post and services under the State.
- ▶ This Act was assented to by the Governor of Odisha on the 23rd August 1975 and published in Odisha Gazette on 01.09.1975.
- ▶ It shall be extended to the whole of Odisha.

DEFINITION OF CONCEPTS USED IN THIS ACT

- ▶ “APPOINTMENT” Means appointment of a person to any post or service either by direct recruitment or by way of promotion
- ▶ RECRUITMENT YEAR: it means the calendar year during which recruitment is actually made.
- ▶ RESERVATION: Reservation vacancies in post and services of SCs & STs
- ▶ SCHEDULED CASTES: The castes and sub castes specified in the constitution in the schedule order 1950 made under Article 341 of the constitution of India and as amended from time to time
- ▶ SCHEDULED TRIBES: The Tribes and sub Tribes specified in the constitution in the schedule order 1950 made under Article 342 of the constitution of India and as amended from time to time.
- ▶ SELECT LIST: Select list means the list of candidates arranged in order of precedence prepared according to rules and order issued by the State Govt. and adopted by the competent authority for making appointment in initial recruitment and promotion.
- ▶ SELECTION: Selection made for promotion on the basis of merit and suitability with due regard to seniority.
- ▶ STATE: State includes
 - (i) All Department of Govt.
 - (ii) Legislature of the State
 - (iii) Local or other Authorities within the State or under the control of State Govt.
 - (iv) Aided Educational Institutions
 - (v) Institutions, Societies and companies owned and control by the State Govt.
 - (vi) Instrumentalities or agencies of the State Govt.

APPLICABILITY OF ORV ACT

- This Act shall apply to all appointments to the posts and services under the State except the followings
- a) Group-A posts which are above the lowest rung i.e. the posts which are above the scale of pay of Rs9300-34800+GP of Rs 5400/-
 - b) Group-A post which is classified as Scientific posts meant for conducting, guiding or directing scientific and technical Research.
 - c) Tenure posts which are appointed for a fixed period as per constitutional provisions
 - d) Those field up on the basis of any contract
 - e) Ex-cadre posts
 - f) Those which are filled up by transfer within the cadre or deputation
 - g) Those posts the tenure of which ceases with the tenure of the employer
 - h) Temporally appointment of less than 45 days durations
 - h.1) those which are require to be filled up on RA Scheme
 - i) Those in respect of which recruitment is made in accordance with any provision of the constitution
 - j) **
 - k) Those which are required to filled up by Re-deployment of surplus staffs from one wing to deficit wing

RESERVATION AND PERCENTAGE THEREOF

- The vacancies meant for SCs and STs shall not be filled up by any other candidates not belong to SCs & STs.
- The reservation of vacancies in post and services shall be at such % of the total number of vacancies as the state Govt. may by order determine from time to time taking into account population of that category in proportion to total population of the State.
- Provided that the % so determine shall in no case be less than the %of the SCs population and the STs population in relation to total population of the State
- As per 2001 Census the % of SCs is 16.25%. % of STs is 22.50% and % of SEBC is 11.25% and UR is 50%.
- But there is no reservation of SEBCs in Promotion. So in case of Promotion the % of UR category is 61.25%

SECTION 5-MODEL ROSTER

- The State Govt. shall prescribe model roster indicating the number of vacancies to be kept reserved for the SCs and STs and the number of post to be left UR.
- The appointing authorities shall maintain roster in the prescribe format as indicated in Appendix-III and Appendix-IV under rule 8 of ORV Rules 1976.

- ▶ The rosters shall be consulted for ascertaining the number of reserved vacancies but the appointment shall be made in accordance with the order of precedence as shown in the select list.
- ▶ Provided that no such roster shall operate after the required % of reservation is achieved in a grade or a cadre (**vacancy based roster**) the vacancies thereafter by retirement resignation, promotion etc. of the UR or reserved category are to be filled up by the person of that category(**posts based roster**)
- ▶ provided further that when the vacancies arise due to retirement resignation, promotion etc. of SCs or STs, the provision of **separate zone of consideration i.e. SCs vacancy*7 or STs vacancy*7 and UR vacancies*3**

SECTION 6-EXCHANGE OF RESERVATION BETWEEN SCs & STs

- ▶ In case of non-availability of candidates from one category the post shall be filled up from other category candidates by way of exchange.
- ▶ But the vacancies so reserved for a particular category shall continue to be reserved for that category only for two recruitment years.
- ▶ If candidates are not available for appointment of that category in third recruitment year the vacancies so filled up by exchange shall be treated as reserved for the candidates of that category who are actually appointed.
- ▶ Provided that nothing in this section shall apply to the reserved vacancies in case of initial appointment in respect of Group C and Group D post

SECTION 7-CARRY FORWARD OF RESERVATION AND DE-RESERVATION

- ▶ If, in any recruitment year, the number of candidates either from SC or ST is less than the number of vacancies reserved for them even after exchange of reservation between SC and ST, the remaining vacancies may be filled up by UR candidates after De-reserving the vacancies in the prescribed manner by the appointing authorities by the approval next higher authority
- ▶ But the vacancies may be carried forward to subsequent 3 years of Recruitment.

SECTION 8-RELAXATION AND CONCESSION

- ▶ For initial appointment the upper age limit prescribed for recruitment shall be increased by five years
 - i. The qualification regarding experience if any, may be relax up to two years by the OPSC or SSB or any other competent authority, as the case may be provided such relaxation is not inconsistent with the efficiency

- ii. The qualification regarding experience shall be relaxed up to one year where required experience for promotion is two- less than five years and two years where required experience is five or more than five years.

- ▶ Fees prescribed for admission into any competitive examination or interview for recruitment shall be exempted.
- ▶ The SCs & STs candidates shall be paid TA i.e. 2nd class train fare+ bus fare of exceeding Rs 10/- in case of Group C & Group D post & 2nd class train fare+ bus fare of exceeding Rs 20/- in case of Group A & Group B post for a maximum period of 3 occasions for a particular post provided he has been not been employed earlier in Central Govt. or State Govt. Service.

SECTION 9-MANNER OF INITIAL RECRUITMENT

- ▶ For recruitment made through employment exchange while sending the requisition to the EE by the appointing authorities, the number of vacancies reserved for SCs and STs shall be specified clearly against the total number of vacancies
- ▶ For recruitments made through OPSC/ SSB on the basis of competitive examination/ interview the advertisement shall specify the number of vacancies reserved for SCs and STs against the total number of vacancies
- ▶ In the case of direct recruitment otherwise than by written examination in respect of reserved vacancies in such non-technical and quasi-technical post in Group C and Group D post, the best among the available SCs and STs candidates may be selected provided they possess the minimum qualification required for the post or services
- ▶ If the require number of SCs and STs candidate are not available for filling of the reserved vacancies, a fresh recruitment may be made only from candidates of SCs & STs for filling of remaining reserved vacancies called **Special Recruitment Drive**.
- ▶ If after holding such recruitment candidate of SCs & STs are still not available or if the number of such candidates is less than the number of reserved vacancies, the unfilled vacancies shall be filled of by UR candidates.

SECTION 11(A)-ZONE OF CONSIDERATION

- ▶ Where promotion is to be made on the basis of selection, the procedure for filling of the reserved vacancies by as may be prescribe.
- ▶ The number of reserve vacancies will be determine on the basis of reserved point shown in the roster maintained under section-five.
- ▶ There shall be a separate zone of consideration for STs and STs. In case of promotion from Group- D to Group C post and from Group C(lower cadre) to Group C(higher cadre).

- ▶ There shall be a common zone of consideration in respect of promotion in other cases.
- ▶ Provided that where the vacancies was filled up by the candidates of SCs & STs without following the roster due to the reasons mentioned in section five(3)(first proviso) i.e. after the reaching of prescribed percentage, there shall be a separate zone of consideration for filling of such vacancies.

SECTION 12-SELECTION FROM DIFFERENT SERVICES

- ▶ In these cases the recruiting or appointing authority shall select SCs & STs, reserved such candidate to the extent of the reserved quota provided such candidates satisfy the minimum conditions of *suitability, qualifications and experience* laid down in respect of the post concerned

SECTION 12(A)-VIOLATION OF THE ACT

- ▶ All appointments made in contravention of the provisions of these act after the commencement of the ORV in post and services (for SCs & STs) Amendment, Act, 1982 shall be treated as voidable.
- ▶ **12(B):** Any appointing authority who makes the appointment in violation of these Act and Rules made there under shall, on conviction be
 - i. Be punished with a fine which may extend to Rs 1000- Rs 5000/-
 - ii. The Govt. may also draw up disciplinary proceedings against the authority concern
 - iii. Punishment so impose shall be recorded in his CCR.
 - iv. Provided these section shall not applied in relation to an appointment where Governor is the appointing authority

SECTION 13-SUBMISSION OF ANNUAL REPORT/MAINTAINACE OF RECORD & INSPECTION

- ▶ Every appointing authority shall furnished to the Govt. in the prescribe manner as an annual report on appointments by the end of 30th April of the next year and maintain such other records as may be prescribe
- ▶ Any officer authorized by the state Govt. in that behalf may inspect any record or documents.
- ▶ The appointing authority is required to produce the roster and other record relating to such appointments made in his office
- ▶ It shall be the duty of the appointing authority to produce such records and documents, furnished such information and afford all such assistance and facilities as may be necessary.

SECTION 14-NOMINATION OF LIAISON OFFICER

- ▶ In each Department of Govt., an officer not below the rank of under-secretary authorized by the secretary of the Dept. in that behalf shall act as liaison officer in respect of the matter of these Act
- ▶ He shall be responsible for
 - a) Ensuring proper implementation of the provision of these Act and rules made there under

- b) Ensuring compliance by the sub-ordinate authorities
- c) Ensuring timely submission of returns
- d) Conducting annual inspection of roster and such other record as may be prescribe
- e) Acting as liaison officer between AD and STs and SCs development Department
- f) Ensuring necessary assistance to STs and SCs development Department . In the investigation of the complains receive from organization or individuals belonging to STs and SCs.

SECTION 15-CONSTITUTION OF STANDING COMMITTEE

- a) Minister (SCs & STs) Development Deptt. Chairman
- b) Five members of the Odisha Legislative Assembly to be elected in such manner as may be determine by the speaker-member
- c) Chief Secretary to Govt.-member
- d) Secretary to Govt. Home Department-member
- e) Secretary to Govt. SCs and STs Development Deptt.-member convenor

SECTION 16-FUNCTIONS OF STANDING COMMITTEE

- ▶ This committee performs following functions namely
 - a) Review of the implementation of the provisions of the Act and Rules made there under, as far as possible, twice a year
 - b) Suggesting measures for the removal of difficulties for implementation of the provisions of the Act and for the improvement thereof and,
 - c) such other functions as the state Govt. may assign to the committee from time to time

SECTION 17-ANNUAL REPORT

- ▶ The State Govt. shall prepare an annual report on the working of this Act & lay the same before the OLA for a period of not less than 15 days in the succeeding calendar year

SECTION 18-RULE MAKING POWER

- ▶ This section provide power to State Govt. to make rules to carry out all or any of the purpose of this Act
- ▶ In particular and without prejudice to the generality of the foregoing power, they may make rules in respect of all matter expressly required or allowed by this Act to be prescribed
- ▶ All rules mad under this Act shall be laid before the OLA for the total period of 14 days which may be comprised in one or more sessions of the OLA
- ▶ If during the said period the OLA makes modification, if any, there in the rules there after have effect only in such modified form

SECTION 19-OVERRIDING EFFECT OF THIS ACT

- ☐ The provision of this Act shall have effect notwithstanding anything to the contrary in any other **Law or in any Rule, Order or Resolution** made by the State Govt.

Instructions on Work Charged Employees

Work-Charged Employees (Appointment and Conditions of Service) Instructions, 1974

- ▶ “Work-charged Establishment” means an establishment where the pay and allowances of the employees are charged to the item of work for which they are engaged.
- ▶ Work-charged staff is employed on actual execution of a specific work, sub-works of a specific work.
- ▶ The cost of work charged establishment should invariably be shown as a separate sub-head of the estimate for a work.
- ▶ Not Applicable to those employees of regular establishments whose Pay and Allowances are charged to the item of work for which they are employed.
- ▶ Shall not operate to the disadvantage of any workman who is covered by any labour laws.
- ▶ **Appointing Authority :-**
 - (i) The authority who appointed a work charged employee before the commencement of these instructions.
 - (ii) The authority not below the rank of Executive Engineer who is in charge of the execution of the work, (under Works, W.R, H & U.D & R.D Dept.) or
 - (iii) Such other authority as may be notified from time to time by the Government.

▶ **Tenure and Conditions of Appointment:-**

Two categories of employees:-

1. Those employed for actual execution of work
2. Those for general supervision of specific work or sub works of specific project;

or

Subordinate supervision of Departmental labour, stores or machinery in connection with any work

Tenure and Conditions of Appointment:-

- The employment of a person appointed under the work charged establishment for a particular work will cease on completion of the work or it can be terminated earlier at any time without assigning any reason.
- The whole time of a work charged employee is at the disposal of Government.
- No overtime allowance can be claimed on any account.

- 18-32 years of age is prescribed for entry
- 37years for SC & ST
- 16.25 % reservation for SC & 22.50 % reservation for ST provided the fulfill the minimum standard of suitability for appointment to the posts.
- Retrenched and skilled employees may be given preference for appointment.
- Must produce medical certificate from a surgeon not below Civil Assistant Surgeon in support of his fitness.
- Appointing Authority must satisfy himself as to the character and antecedent of the person to be appointed to work charged establishment.

PAY AND INCREMENT :

- ❖ All employees shall be appointed on the scale of pay as may be prescribed for the post. (substituted vide G.A Department Notification No.3562 dated 19.02.1997).
- ❖ W.C employee drawing pay higher than the minimum on the date of appointment in any government, semi government, public sector undertaking or Corporations, the HOD may fix the initial pay at a higher stage in time scale of pay by allowing advance increment up to two in the maximum.
- ❖ Higher pay by allowing maximum two increments may be given only after obtaining approval of Government.
- ❖ Increment in the time scale of pay shall be drawn subject to satisfactory service.
- ❖ Service in any post carrying higher scale of pay and leave other than extraordinary leave will count for increment.

LEAVE AND LEAVE SALARY :

- ☐ Any leave as admissible under these instructions may be granted by the appointing authority.
- ☐ Leave cannot be claimed as a matter of right. When exigencies of public service so require, discretion to refuse or revoke such leave is reserved to appointing authority.
- ☐ 10 days Casual leave & 5 days Special Casual leave. C.L can be combined with special C.L
- ☐ E.L for one month for each year of approved services subject to a maximum of three months at any time.
- ☐ No E.L may in any case be granted unless the applicant has rendered three years of approved service.
- ☐ Leave Salary shall be equal to the half the pay drawn at the time taking leave.
- ☐ After returning from leave on medical ground, he should produce medical certificate from a surgeon not below the rank of Assistant Surgeon showing his fitness for duty.

- ❑ Maternity leave may be granted to women employees up to a maximum of 180 days provided that leave salary for the period of maternity leave shall be at the rate of equal to half the pay last drawn at the time of proceeding on leave.
- ❑ Sanctioning Authority may not insist on production of medical certificate in case of casual leave.

▶ **Finance Department Circular No. 17815/F dated 12.4.1993**

- A ban has been imposed on engagement of persons on daily wage basis, Work charged employees and NMRs in Government establishments. It was specifically stipulated there in that violation of this would result in fixation of personal responsibility on the officer engaging such persons and also the person disbursing their wages.

▶ **Finance Department Resolution No. 22764/F 15.5.1997**

- This Scheme provides for absorption of NMR/DLR/JOB CONTRACT workers engaged prior to 12.04.1993 against the regular vacant posts subject to conditions prescribed therein.

▶ **Finance Department Resolution No.31715/F 04.09.2012**

- Conferred temporary status to work charged employees in the first instance and then provide scope for their absorption against regular Group-D vacancies.

▶ **CONFERMENT OF “TEMPORARY STATUS “ TO WORK CHARGED EMPLOYEES (As per Finance Department Resolution No.31715/F 04.09.2012 and concurrence of G.A Department vide UOR No. 468/GAD dated 11.07.2012 and Law Department vide UOR No. 1623/L dated 30.7.2012**

- **ELIGIBILITY:-**
 1. Must have been engaged prior to 12.04.1993.
 2. 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.
 3. Date of Initial appointment and continuity of service shall have to be certified by the concerned head of office and countersigned by the concerned Heads of Department.

SERVICE CONDITIONS (As per Finance Department Resolution No. 31715/F 04.09.2012) :-

- (i) On conferment of “Temporary Status” one would be eligible for consolidated remuneration equal to entry point (Basis Pay + Grade Pay) in Pay Band 1-S i.e, Rs.5740/- (Pay Rs. 4440/- + Grade Pay Rs.1300/-) only per month. They will not be eligible to any other allowances like D.A, H.R.A etc.

- (ii) Their consolidation remuneration will be enhanced by 5% annually subject to satisfactory performance.
- (iii) Continue to enjoy the "Temporary Status" till attaining the age of 60 years and cease to be employed after that and on such cessation of "Temporary Status", a casual / daily wage labourer with "Temporary Status" shall get Rs. 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.
- (iv) They will be eligible to avail 15 days Casual Leave per year.
- (v) Female employees would be entitled to Maternity Leave as 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 notice of one month in writing.
- (vii) Their services can be terminated in case of involvement in criminal case/ misconduct/delinquency/incapacitation etc.
 - The period of service rendered by a person as casual leave/daily wage labourer and the period of service rendered with " Temporary Status " will not be counted towards retirement and other service benefits in of subsequent absorption against a regular vacant post, as per para-6 of the Scheme.

SCHEME FOR ABSORPTION OF CASUAL /DAILY WAGE LABOURERS (ENGAGED PRIOR TO 12.08.1993) 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" shall be prepared by the "*Appointing Authority*" after taking into consideration the length of engagement in the establishment. The Gradation list shall be finalised after observing the procedural formalities like publication of provisional gradation list/seniority list, invitation of objections and consideration of objections filed, if any.
- (ii) Vacancies in the Group-D posts of the respective offices should be filled up by casual/daily wage labourers (engaged prior to 12.04.1993) and conferred with "Temporary Status" by strictly following the seniority in gradation list, existing recruitment rules and by following the reservation principles ORV Act.
- (iii) There shall be no open recruitment against Group- D posts till the list of casual/daily wage labourers (engaged prior to 12.04.1993) and conferred with "Temporary Status" is

finished. However, open recruitment may be made to fill up the vacant reserved posts, as per the provision of ORV Act.

- (iv) They must have minimum educational qualification required for the post.
- (v) Production of medical certificate as per rule-49, 50 and 51 of Odisha Service Code is a must and executive instructions issued by Government in this regard.
- (vi) For determination of the Date of Birth of the candidates, the criterion as laid down in rule 65 and 66 of the OGFR, Volume-1 and other instructions issued by Government in this regard shall be followed.
- (vii) The absorption shall be subject to verification of character and antecedents of the candidates.
- (viii) The date of absorption shall be reckoned as the first appointment to the service for the purpose of retirement and other service benefits.
- (ix) Such absorption shall be against Group "D" only. Under no circumstances posts will be created for such absorption.
- (x) At the time of filling up the base level vacancies in Group-D cadre, Concurrence of Finance Department must be taken and the UOR No. Of Finance Department must be cited while issuing order of absorption.

Organisation and Functions:

For administrative convenience, the department is divided into several branches and from Branch to

Head of the Department: - Engineer-in-Chief / Chief Engineer

Circles - SE

Division- EE

Sub-Division-Asst. EE

Sections-JE

Operation of Work:

The operations of the dept. In charge/Organisation in charge of Public Works are divided primarily into two classes viz; Original Work and Repair and Maintenance Work.

There are three essential pre-requisites for commencement of public works namely:-

Administrative approval

Technical Sanction and

Allotment of Funds

Administrative Approval:

This term denotes to the formal acceptance by the Administrative Authority of the Dept./ organisation concerned for incurring expenditure on works initiated by or connected with, as per delegation of financial powers.

Procedures for obtaining Administrative Approval:

It is the duty of the Officer requiring the taking up of the work, to obtain the requisite Administrative Approval in two stages. In the 1st stage, Detailed Project Report (DPR) should be prepared and approval obtained and in the 2nd Stage detailed estimate should be prepared and approval obtained as per the delegation of financial powers. Deviation to the extent of above 15%, there should be revised approval.

Technical Sanction:

The name is given to the order of competent Authority Sanctioning a properly detailed estimate of cost of work of construction or repair proposed to be carried out in the Deptt. / Organisation. Ordinarily such Sanction can only be accorded by such authorities of Deptt. / Organisation to whom the power has been delegated by law.

Schedule of Rates:

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

Important Records:

Measurement Books:- This is the initial record upon which the accounts of work depend. The measurement book must be looked upon as a most important document, since it is the basis of all accounts of quantities of work done by daily labour, by piece or contract, weighted or measured. The description of work or supplies recorded in the book should be so clear as to admit it easy identification and check. This is being check measured by appropriate Authority.

Standard Measurement Book:- Standard Measurement Book is the name given which contains entries of measurements of buildings, the accuracy of which is certified by a responsible officer. These books are maintained to facilitate the preparation of estimates for periodical repairs and do away with the necessity of recording detailed measurements from time to time as and when repairs/white washing are undertaken.

Muster Roll:- All daily labourers or day labourers engaged departmentally for the execution of work, are paid on muster rolls. One or more muster rolls may be kept for each work taking into account the periodicity of payments. When the work is susceptible of measurement, the progress of the work done should be recorded in Part-III of the form or otherwise a remark to this effect should be recorded there.

In exceptional & urgent cases, cases of very petty works or repairs, there should be engagement of casual labourers and paid on casual Labour form.

Works Abstract: An account of all the transactions relating to work during a month whether i/r of cash, stock or other charges should be prepared by the divisional officer i/r of estimates in work abstract exhibiting the accounts broadly under categories:-

(1) Final Charges

(2) Suspense Charges

(3) Contingencies

The category suspense accounts will contain following suspense transaction:

1. Contractor's advance Payment, Secured advance, and other transactions
2. Labourers
3. Materials
4. Land Acquisition.

Register of works:

The permanent and collective record of the expenditure incurred in the division during a year on each work is the register of works.

The registers of works are posted monthly from works abstract.

Contractor's Ledger:-

This is contractor's personal account where all the transactions in connection with contractor jobs undertaken by them whether relating to the execution of works or to the supply of materials for work or stock is maintained in form 43.

Accounts of Large Projects:-

The exact form of accounts whether direct or perform required to be maintained for large projects and governed by the following main consideration.

- (I) The form of Project estimate
- (II) The requirement of the Engineer in Chief to enable him to exercise adequate Financial Control during Construction.
- (III) The ultimate form of the Capital and Revenue Accounts.

Deposit Works:-

Every non-govt. Works, the local body or other party concerned should advance the gross estimated expenditure which is payable by it in lump sum or in instalment and by such denotes as may be specially authorised by the administrative Deptt. Concerned vide paragraph 118 of CPWD Code. The amount received should be credited in the accounts to the head "Public Works Deposit" against which will be debited all expenditure incurred up to the amount of the deposit.

In case of autonomous bodies financed entirely from Govt. Funds, where the receipt of money is assured only 33 1/3% of estimated cost of a particular work needs be got deposited as advance and there after expenditure incurred may be got re-imbursed through monthly bills. The deposit of 33 1/3% obtained earlier should be retained for adjustment against the last portion of the estimated expenditure.

Introduction to OTC

The Odisha Treasury Code contains the existing rules and the revised rules regarding treasury operation and functioning.

- The Orissa Treasury Code consists of **two volumes** of which the
Volume -I : contains the text of the Code and
Volume -II : contains the appendices and forms.
- The **first volume** has been divided into the following **three parts**-
Part I- The Treasury Rules (A total of 40 Rules).
Part II- The Subsidiary Rules under the Treasury Rules (A total of 670 Rules).
Part III- Executive Instructions.

The Odisha Treasury Rules came into force in **1st April 1937**.

Treasury Administration

What is a Treasury?

- Treasury means any treasury of the State and includes a District Treasury, Special treasury and a Sub-treasury.

TR-2(J)

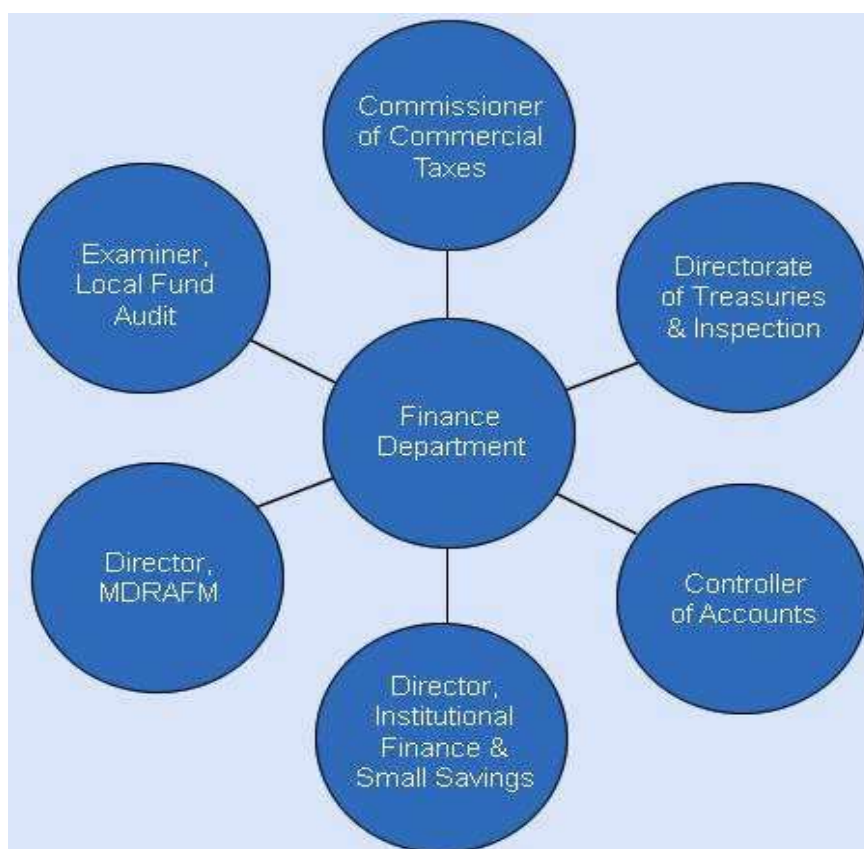
- Treasury is the nodal office through which all govt receipts and withdrawals are made.
- **Treasury is the receipt and expenditure wing of the State Govt. of Odisha.**
- There functions 4 kinds of Treasuries in the State of Odisha
 - District treasuries
 - Special treasuries
 - Sub treasuries
 - Cyber treasury

In the State of Odisha at present there exists-

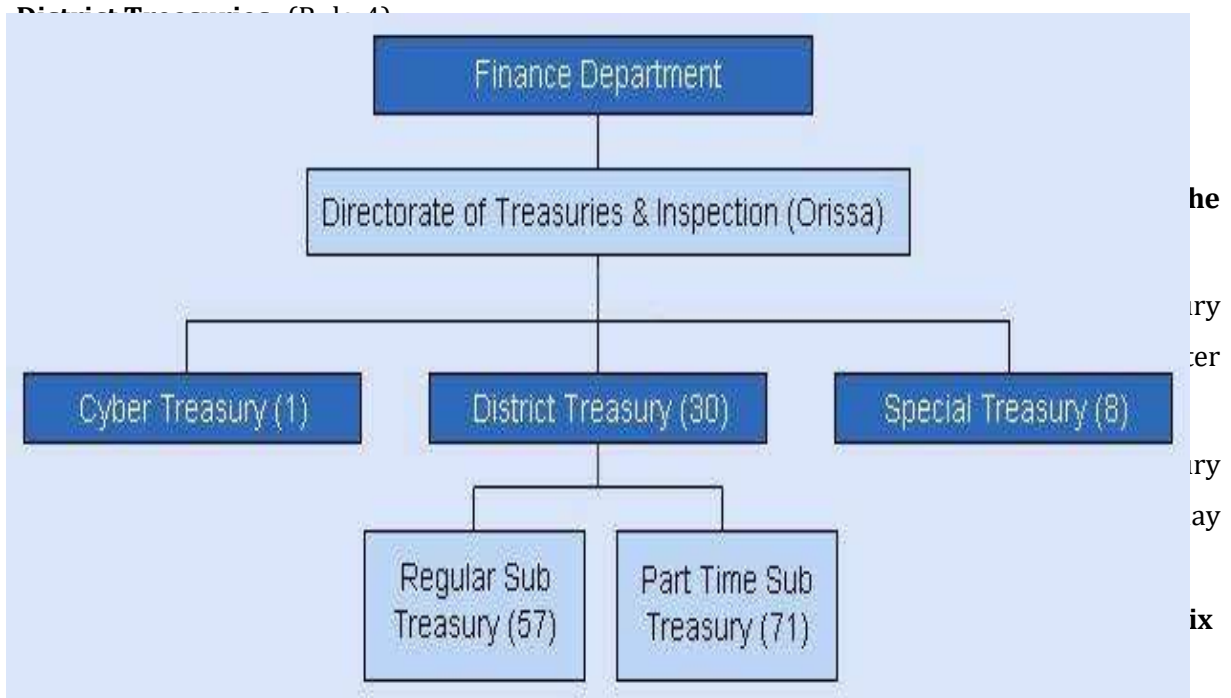
- ❖ District Treasuries - 30
- ❖ Special Treasuries-9
- ❖ Sub-Treasuries -128
- ❖ Cyber Treasury - 1

 Total No. of Treasuries -168

Treasury Administration in the State of Odisha



General system of control over treasury :



- ✓ A new **Collector on appointment** to a district shall report his appointment and **shall certify to the Accountant-General the amount of the cash balance and Stamp** which he has taken over.

Special Treasuries in a district-(Rule-4-A)

- ✓ The requirements of public business necessitate the establishment of one or more special treasuries
- ✓ The Special Treasuries shall have the **same status and treatment as that of a District Treasury**
- ✓ Special treasuries **have no Sub-Treasuries under their control.**

Sub-Treasuries- (Rule-5)

- ✓ The requirements of the public business necessitate the establishment of one or more Sub-Treasuries under a district treasury.
- ✓ The **daily accounts of receipts and payments** of moneys at a sub-treasury must be **included in the accounts of the District Treasury.**

General organisation and working of Treasuries :

S.R-1. Management of Treasury

The responsibility for the **proper management and working of a treasury rests entirely with Collector of the District** and other Officers kept in-charge of the treasury.

S.R-2. Responsibility of the Collector

- The Collector is personally responsible to Government for the **due accounting of all moneys received and disbursed.**
- And for the **safe custody of cash, notes, stamps, securities** and other Government property.

S.R-9. Responsibilities of the Treasury Officer

- The Treasury Officer shall be in **immediate executive control of the treasury.**
- He is responsible for thorough observance of all rules prescribed for his guidance in every branch of his duties.
- He is responsible to the Collector for the working of the treasury.

Treasury Inspection**S.R-35.**

(a) By Collectors—The Collector will inspect the District Treasury and the Special Treasury **once in a year.**

- copies of the Inspection reports will be sent to the concerned Treasury Officer and the Director of Treasuries and Inspection.
- The Treasury Officer will send his compliance within a month of receipt of the inspection report with copies to the Director of Treasuries and Inspection, Orissa.

(b) By Officers of the Indian Audit Department—Each Treasury/Sub-Treasury will be inspected by a Gazetted Officer of the Indian Audit Department.

(c) By the Director of Treasuries and Inspection—Each Treasury/Sub-Treasury should be inspected by the Director of Treasuries and Inspection or his Gazetted subordinates **at least once in a year.**

(d) By the Treasury Officers—Every **Sub-Treasury** has to be inspected by the concerned Treasury Officer **at least once in a year.**

Govt. Receipt Rules
Receipt of government moneys and payment of revenues of the state into the public account :

S.R-36. A person may tender moneys in payment of dues to Government -

Either (a) to the concerned **departmental officer** by **cheques, bank draft, postal order or money order or in cash up to amount not exceeding rupees one hundred** in each case or such higher amount as they may be authorised to receive by general or special order of Governor

Or (b) **at the Treasury or at the Bank.**

Location of moneys standing in the Public Account of the State :

- Moneys standing in the **Public Account of the State** must either be held in the **treasury or in the Bank.** (Rule-3)
- The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between **the Governor of the State** and **the Bank** under section 21 of the Reserve Bank of India Act, 1934

Payment of revenues of the State into the Public Account :

- ✓ All moneys received by, or tendered to Government servants on account of the revenues of the State without undue delay be paid in full into the treasury or into the Bank and shall be included in the Public Account of the State.
- ✓ Moneys received as aforesaid shall not be appropriated to meet departmental expenditure not otherwise kept apart from the Public Account of the State.
- ✓ The time limit for depositing Government moneys into the Treasury will be three working days.
- ✓ In respect of moneys received by a Government servant in his official capacity if he is stationed at a place where the Bank or the Treasury exists at the same place.

In all other areas the time limit for deposit will be **seven days.** (Rule-6)

- ✓ Any person paying money into the Treasury shall present with it a **memorandum (chalan)** in such form, as may be prescribed, which will show clearly the nature of the payment and the person or Government servant on whose account it is made .
- ✓ And will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Treasury Officer who shall enface it with an order to the Bank receive the money and to grant a receipt.

- ✓ If a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the Bank on which it is drawn.

Custody of moneys relating to or standing in Public Account of the State:

Rule-10. (1) The procedure for the safe custody of moneys in the hands of Government servants or held in a treasury shall be as prescribed by the Minister of Finance, after consultation with the Accountant-General.

(2) The **Bank is responsible for the safe custody of Government moneys deposited in the Bank.**

Cheques tendered in payment of Government dues :

S.R-39.

- **Cheques drawn on local branch of a scheduled bank** may be accepted by departmental officer or the treasury or the bank in payment of Government dues or in settlement of other transactions with the Government.
- The cheques **should be crossed by the drawer** before tendering.
- However, **until the cheque is cleared**, the Government cannot admit that payment has been received ; consequently, **the receipt of the cheque alone may be acknowledged when it is tendered.**

S.R-41. Grant of receipt to the payer

The **head of an office** where money is received on behalf of the Government **must give the payer a receipt duly signed by him after he has satisfied himself**, before signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book.

Receipt book

S.R-43. Form and custody of receipt books

Receipt books of machine numbered **Form O. T. C- 5** shall be used by all Government officers receiving money on behalf of Government.

S.R-44. The receipt books must be kept under lock and key in the personal custody of the officer authorised to sign the receipt on behalf of Government.

S.R-45. Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

Procedure for paying moneys into the Public Account :

S.R-52. Chalans

Any person **paying money into a treasury or the Bank** shall present with it a memorandum (or chalan) in **Form O. T. C. 6** which will show distinctly-

- (i) the nature of the payment.
- (ii) the amount paid.
- (iii) the person or Government servant on whose account it is made.
- (iv) the head of account to which the amount should be credited.
- (v) the allocation of the amount between Governments and Departments, if any, such allocation has to be made.

➤ Separate chalans shall be used for moneys creditable to different Heads of Account.

Payment Rules

Withdrawal of moneys from the Public Account of the State :

- ▶ **“Withdrawal”** refers to the withdrawal of funds from the Public Account of the State, for disbursements on behalf of the State. (Rule -11)
- ▶ **Power of an Accountant-General**—The Accountant-General may permit withdrawal for any purpose.(Rule-13)
- ▶ **A Treasury Officer may permit** withdrawal for all or any of the following purposes-
 - (i) To pay **sums due from the Government to the drawing officer.**
 - (ii) To provide the drawing officer with funds to meet **claims likely to be presented against the Government in the immediate future** by —(1) other Government servants, or (2) private parties.
 - (iii) To enable the drawing officer to **supply funds to another Government servant from which to meet similar claims.**
 - (iv) To pay direct from the treasury or from the Bank **sums due by Government to a private party.**

(v) In the case of a Government servant or authority empowered to **make investments of moneys standing in the Public Account of the State** for the purpose of such investments.

(vi) To pay sums on account of **Loans and Advances**.

(vii) To pay sums on account of **grants-in-aid, contributions** etc., as provided in subsidiary rule 350 of Orissa Treasury Code, Volume I.

(viii) To pay sums to the drawing officer on account of **permanent advance sanctioned to his office**.

(ix) To pay sums on account of **ad hoc increase, relief or temporary increase, in pension**, sanctioned by Government from time to time. Rule-14 (a)

▶ **Unless expressly authorised by the Accountant-General** a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule. Rule -14(b)

▶ A Treasury Officer shall not permit **withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form and at such time** and has been satisfactorily subjected by the Treasury Officer to such checks. (Rule-15)

▶ A Treasury Officer has no authority to act under an order of Government sanctioning a payment **unless the order is an express order to him to make the payment**. (Rule - 16)

▶ **No withdrawal shall be permitted** on a claim for the first time towards pay and allowances other than a person newly **unless the claim is supported by a last-pay certificate**. (Rule-22)

▶ The Treasury Officer shall be responsible to the A.G for **acceptance of the validity of a claim against** which he has permitted the withdrawal, and for **evidence that the payee has actually received the sum withdrawn**. (Rule-23)

▶ The **Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake**, in any bill presented to him for payment, but **shall intimate to the drawing officer** for any correction which he makes. (Rule-25)

▶ **Rule -26. Payments under special authorisation of the Collector.**

A Collector may, in circumstance of urgency by an order in writing authorise and require a Treasury Officer to make a payment.

The power shall be used only in real cases of urgency, viz.

(i) **Prevention of loss of life and property** resulting from disasters such as **flood, cyclone, earthquake, fire** and the like.

(ii) **Safeguarding against the loss of life and property** threatened by the etc **washing away of embankments, collapsing of bridges on rivers, Railways,**

- ▶ **Instructions to drawing officers-** A Government servant who is authorised to draw moneys **by means of cheques shall notify to the bank or the treasury** upon which he draws the **number of each cheque book brought into use and the number of cheques it contains.** (Rule-27)
- ▶ When a Government servant who is authorised to draw or countersign cheques or bills payable at the treasury or the Bank **makes over charge of his office to another**, he shall **send a specimen signature of the reliving Government servant to the Treasury Officer** or the Bank. (Rule-28)

Inter-Government Transactions :

- ▶ Moneys presented within the jurisdiction of another Government for **credit to the Public Account of the State or a payment made by another Government** as a withdrawal affecting the balance of the Public Account of the State **shall not be credited or debited to the Public Account of the State.**
- ▶ All adjustments against the **balance of the State by debit or credit to another Government** shall be made through the **Central Accounts Office** of the Reserve Bank. (Rule-32)

S.R-90-Mode of withdrawal :

Money may not be withdrawn from the Public Account except by presentation of bills or by cheques.

A **bill** is a **statement of claims** against the Government **containing specification of the nature and amount of the claim either in gross or by items** and includes such a statement presented in the form of a simple receipt.

A bill or a cheque becomes a **voucher** when it is duly **receipted and stamped "paid"**.

Bills or cheques may be cashed at a Sub-Treasury :

S.R-93. The following classes of bills or cheques may be cashed at a Sub-Treasury **without the orders of the Treasury Officer-**

- 1) **Pay, travelling allowance, contingent and other bills** of officers permanently stationed in a subdivision, provided the bills are signed and, when necessary, countersigned by the proper authority.
- 2) **Grant-in-aid bills** passed (and when necessary countersigned) by proper authorities.
- 3) **Scholarship bills** passed (and when necessary countersigned) by proper authorities.
- 4) **Cheques drawn by Public Works and Forest Department** officers who have been authorised to draw on the sub-treasury.
- 5) **Cheques drawn by local bodies** banking with the sub-treasury.
- 6) **Reserve Bank drafts issued** on a sub-treasury.

- 7) Repayments of Revenue, Criminal and Civil Court deposits received at the Sub- Treasury.
- 8) Refunds of criminal fines and income-tax.
- 9) **Pension bills** of pensioners authorised to take payment at sub-treasuries.
- 10) Remuneration bills of copyists.
- 11) Bills for loans under the Agriculturists and Land Improvement Loans Acts.
- 12) Bills pre-audited by the Accountant-General.
- 13) Payment of compensation to the ex-intermediaries in respect of vested estates.
- 14) Bills for **withdrawal of Provident Fund Money**.

S.R-95. Payment to persons not in Government employment-

When a person **not in Government employment but claims payment for works done, service rendered; or articles supplied**, such claims shall, unless there are express orders of Government to the contrary, **be submitted through the head of the office** or other responsible Government officer under whose immediate order, the service was done.

S.R-95-A.—Payment of bills on account of the following to private parties for amounts **exceeding Rs. 1,000 shall be made through the banker of the parties concerned** if payable at the same station where they are drawn. Otherwise by means of Account Payee Bank drafts—

- (i) Refund of Revenue
- (ii) Deposit repayment
- (iii) Refund of earnest money deposits
- (iv) Refund of examination fees
- (v) Share capital contributions to co-operatives, corporations, etc.
- (vi) Purchase of goods or services

Arrear Claims :

S.R-97. Arrear claims-

The procedure for submission of all claims against the Government-

- (i) Arrear claims **up to Rs. 500 for three years, and above Rs. 500 up to one year**, will be sanctioned by the **Drawing and Disbursing Officers**.
- (ii) Arrear claims of **more than three years old and less than six years old**, and such claims exceeding Rs. 500 of more than one year and less the three years old will be sanctioned **by Heads of Department** on the basis of their records.
- (iii) Arrear claims **above six years old are ordinarily not to be entertained**.
 - ✓ In exceptional cases, where, however, such delay is not due to the fault of the Government employee, the **Drawing and Disbursing Officer will furnish a**

certificate that he is satisfied that the **amount has not been drawn previously.**

- ✓ He should also **furnish an undertaking** that in case of over or double payment detected later, the same will be recovered.
 - ✓ The proposal shall be sent along **with detailed justifications to the Administrative Department, for sanction.**
 - ✓ In every case, **the period of the claim** is to be calculated **from the date of sanction** irrespective of the date of accrual.
- The **competent authorities to sanction arrear claims** are –
- (a) Administrative Department in respect of the employees of their offices and those of attached offices;
 - (b) Heads of Department in respect of the employees of their offices and subordinate offices;
 - (c) The power delegated to Heads of Department may also be exercised by the Administrative Department.
- (iv) The sanctioning authority will communicate a copy of the sanction order to the Accountant-General (Audit), Orissa and maintain a register of all sanctions accorded under this rule.

Preparation of Bills :

S.R-98. General instructions regarding the preparation and form of bills–

- (i) **Printed forms of bills in English should be adopted as far as possible** but when from any circumstances a bill in Indian Language is unavoidably necessary a bi-lingual form should be used.
- (ii) All bills must be **filled in and signed in ink, entries and signature with ball point pens are also permissible**, provided the same are clear and legible.
 - ✓ **The amount of each bill** should, as far as **whole rupees are concerned, be written in words as well as in figures.**
 - ✓ There being **no fraction of a rupee the word "only"** should be inserted after the number of whole rupees and
 - ✓ Care should be taken **to leave no space** for interpolation.
 - ✓ Examples **"Rupees Twenty-six only", "Rupees Twenty-five and Paise Twenty five"**
- (iii) **All corrections and alterations in the total of a bill should be attested by the full signature** with date against each of the person signing the receipt as many times as such corrections and alterations are made.

- ✓ **Erasures and over writings in any bill are absolutely forbidden and must be avoided.**
- ✓ If any correction be necessary, the incorrect entry should be **cancelled neatly in red ink and the correct entry inserted.**
- ✓ Each such correction or any interpolation deemed necessary should be authenticated by the drawing officer setting his **full signature with date.**
- (iv) **The full accounts classification must be recorded on each bill by the drawing officer, the classification in the budget being taken as a guide.**
 - ✓ The classification should also show whether the **expenditure is voted or charged (non-voted)** and also its allocation between departments and Governments concerned.
- (v) **Charges against two or more major heads should not be included in one bill** but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground **unless the items require different action in his office, such as entry in different registers.**
- (vi) When bills are presented **on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted.**

Copies of sanctions accompanying a bill **must be duly certified by a gazetted officer** or by a responsible subordinate specially authorised by the head of the office.

S.R-99. The following transactions of Government involving fractions of a rupee shall be brought to account **by rounding off to the nearest rupee.**

- ✓ **Fraction of 50 paise and above to be rounded off to the next higher rupee.**
 - ✓ **Fraction of less than 50 paise is to be ignored.**
- 1) Personal claims of Government Servants and Pensioners.
 - 2) All transactions of P.A.Os/Banks through cheques and chalangis.
 - 3) Transactions between one Government and another or between two departments of the same Government.
 - 4) Amount converted into Indian Currency from sterling or other foreign currencies.
 - 5) Reserve Bank remittances other than those of sums representing dues fixed by or under any law or under any contractual obligation of the Government. Sums representing dues fixed by or under any law shall always be rounded off to the next higher rupee.

- 6) Deposits and receipts other than those which are fixed by or under any law or/are specially exempted by the Government from the operation of this rule. Sums representing amounts fixed by or under any law shall always be rounded off to the next higher rupee.
- 7) The only type of transactions which have to involve paisa would be cash transactions for petty purchases or sales which are reflected in a primary record like cash book.

S.R-102-Delegation of Drawing Power by Head of Office to any sub-ordinate holding “Group A” and “Group B” posts to sign a bill.

S.R-107: Stamps for Receipts-

- ✓ Receipts for all sums exceeding Rs.5000/- must be duly stamped by the payee with Rs.1 (Rupee One) revenue stamp, subject to the exemptions listed in Appendix-3.
- ✓ The limit of Rs.5000/- up to which a receipt is not required to be stamped **should be applied to the net amount payable on a bill and not the gross claim.**

Cheques :

S.R-108 : Cheques (For Cheque Drawing Authorities) :

- ✓ Cheques shall be drawn on forms in **cheque books supplied by the District Treasury or Sub-Treasury selected by the Director of Treasuries and Inspection to the Disbursing Officers** authorised to draw money from the Treasury with which they are placed in account.
- ✓ **Cheque books** required for use on the Bank shall also be obtained from the **Treasury and not from the Bank.**

S.R-109-The Treasury/Sub-Treasury officer shall **supply a Cheque Book only on receipt of the printed requisition form** , which is inserted in each book towards the end .

- ✓ Never more than **one Cheque Book on a single requisition.**
- ✓ The requisition must be signed by the officer authorised to draw on the Treasury.

S.R-115-The loss of a Cheque Book or blank cheque forms shall be notified promptly to the Treasury Officer/Sub-Treasury Office with whom the Disbursing Officer concerned has a drawing account.

S.R-121-All corrections and alterations in a cheque shall be attested by the Drawing Officer by his full signature.

S.R-122-Cheque shall be **payable at any time within three months after the month of issue** provided that all cheques drawn **during a financial year shall cease to be valid after 31st March of that financial year.**

S.R-131. Specimen signatures and other safeguards

- ✓ Every Government officer who is authorised to draw cheques or sign or countersign bills payable at a treasury **shall tender specimen of his signature in duplicate to the Treasury Officer** through some superior or other officer whose specimen signature is already with the treasury.
- ✓ When such an officer makes over charges of his office to another, he shall likewise **send a specimen of the signature of the relieving officer to the Treasury Officer** concerned.
- ✓ Specimen signatures when **forwarded on a sheet of paper other than the forwarding letter itself must be duly attested** by the officer signing the forwarding letter.

S.R-131-A.

- ✓ As soon as an officer ceases to be authorised to draw cheques or sign or countersign bills at a particular Treasury, he should at once report the fact to the Treasury Officer.
- ✓ On receipt of such intimation the Treasury Officer, should take, immediate action to cancel under **his attestation, the specimen signatures already on record.**
- ✓ The Treasury Officer should similarly cancel the specimen signatures of an officer about whose demise he comes to know from any source.
- ✓ Treasury Officer may retain the specimen signature without cancellation for **a period of five days from the date of receipt of intimation** in the matter

or

till the bills presented under the signature/counter-signature of the present Drawing Officer/Countersigning Officer concerned **are cleared from the Treasury, whichever is earlier.**

Payment of claims at the Treasury :

S.R-135. Checks to be applied at the Treasury on claims presented.

- ✓ The bill, cheque or other document presented as a claim for money shall be **received and examined by the Accountant.**
- ✓ Then laid with the respective **payment registers**, if any.
- ✓ The **Treasury Officer** if the claim is admissible, the authority good, the signature, and counter signature where necessary genuine and in order and the receipt is a legal quittance, **will sign the order for payment at the foot of the bill.**
- ✓ **Objection Memorandum-Half-margin Memo** issued against bills submitted and not prepared as per provision.

S.R-138.

(1) When a bill is presented by a person who is not the drawing officer or his duly authorised agent (banker), he shall be required to produce **a letter in Form No. O. T. C. 82, authorising him to receive payment.**

- ✓ The signature of the messenger, or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the Drawing Officer.

(2) In cases in which **the endorsement on a bill is unauthorised, incomplete or otherwise irregular**, the Treasury Officer may refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

S.R-139.

- ✓ Special precautions must be taken by the Treasury Officer as regards **all bills and documents showing signs of alterations.**
- ✓ And if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.
- ❖ Out of the **two specimen signature** received by the Treasury Officer under Subsidiary Rule 131, **one** should be carefully pasted in a Guard File, which must be kept in the **personal custody of the Treasury Officer**, and the **other** specimen signature should be pasted in a Guard File and be kept in **the personal custody of the Treasury Accountant.**

S.R-141. The Treasury Officer's staff shall see that a slip in **Form O.G.F.R. 25 (Voucher slip)** is attached by the Drawing Officer to the Bill and shall check the arithmetical computations on bills, and the Treasury Officer shall check their calculations from time to time.

S.R-153. Disbursement of claims and record of payments—

- (1) After a cheque or bill has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed for payment.
 - ✓ Treasurer/Bank shall make the payment and enter it in his cash book.
 - ✓ The Treasurer shall paunch the stamp, stamp the document 'paid' and retain it for delivery to the Accounts Department when books are compared.
- (2) The Treasury Officer shall take special precautions to see that **receipt stamps are so defaced** that they cannot be used again.

Responsibility for moneys withdrawn :**▶ Treasury Officer**

If a Treasury Officer receives intimation from the Accountant-General that **money has been incorrectly withdrawn** and that a certain sum should be recovered from a drawing officer, he shall **affect the recovery without delay.** (Rule -30)

▶ Drawing Officers

- ✓ A Government servant supplied with **funds for expenditure shall be responsible or such funds until an account** of them has been rendered to the satisfaction of the **Accountant-General.**
- ✓ He shall also be responsible for seeing that **payments are made to persons entitled to receive** them. (Rule -31)

S.R-163. Voucher for Payment :

A Government Officer entrusted with the payment of money shall obtain for every payment he makes, **a voucher setting forth full and clear particulars of the claim** and all information necessary for its proper classification and identification in the accounts.

Every voucher must bear, or have attached to it an acknowledgement of the payment signed by the person by whom, or on whose behalf, the claim is put forward.

S.R-165. Every voucher must bear a **pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures.**

- ✓ All pay orders must be signed by hand and in ink.

S.R-166. All paid **vouchers must be stamped 'paid' or so cancelled** that they cannot be used for a second time.

- ✓ The stamps affixed to vouchers must also be cancelled so that they may not be used again.

S.R-167. Vouchers and acquittances which are not required to be submitted to the Accountant General **shall be filed and retained** carefully in the office concerned as important documents **till they are destroyed under the orders** of competent authority.

S.R-168. All sub-vouchers to bills **must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims** or other fraudulent purposes.

Personal Claims of Government servants :**General Rule****S.R-174. Due date**

- ✓ Bills for the monthly pay, leave-salaries and fixed allowances of Government servants may be presented duly signed for payments at district treasuries and sub-treasuries **five days before the last working day of the month to which they relate.**
- ✓ **Payment of such bills**, however, should **not be made before the first working day of the next month** except in the cases specified in rule 175 and sub-rule (1) of rule 176.

Recoveries from Subsistence Allowance :**S.R-187-A : Recoveries from Subsistence Allowance**

(1) The permissible deductions from the subsistence allowance granted to a govt. Servant under suspension fall under two categories.

(a) Compulsory deductions

(b) Optional deductions

(2) Recovery shall be enforced from the subsistence allowance.

- (i) Income Tax
- (ii) House rent and allied charges,
- (iii) Repayments of loans and advances taken from Government
- (iv) Professional Tax

(3) Deductions shall not be made except with the Government Servants written consent.

- a) Premium due on Life Insurance Policies
- b) Amounts due to Co-operative Stores and Co-operative Credit Societies
- c) Refund of advances taken from General Provident Fund.

(4) The deductions shall not be made from the subsistence allowance.

- (i) Subscription to a General Provident Fund
- (ii) Amounts due on Court Attachment
- (iii) Recovery of loss to govt for which a govt servant is responsible

S.R-188- First payment of pay & allowances :

- ❖ Bills to be supported by **LPC in case of transferee.**
- ❖ In case of **first appointee medical certificate** to be attached (for **gazetted officer**).
- ❖ In case of **non gazetted officer** certificate by DDO regarding submission of **fitness certificate** by employee.
- ❖ Copy of **appointment order need to be sent to AG(O).**
- ❖ **Charge report to be sent to AG(O) in OGFR 2.**
- ❖ Provisional payment can be authorised up to 3 months maximum up to 6 months.
- ❖ Provisional pay may be drawn at minimum +special pay of new post or pay last drawn in the previous post .

S.R-189 : In all cases of transfers, the **responsibility for obtaining his own copy of the Last-Pay Certificate** from his last disbursing officer shall **rest with the Government servant concerned.**

S.R-190 : Last pay and allowances in case of person under suspension/quits service to be drawn after all dues are cleared.

S.R-191 : Pay and allowances can be drawn for the **day of man's death.**

S.R- 195 : In case of transfer **pay due at old post can be drawn at new post.**

S.R-236.

- ✓ The term "**contingent charges**" or "**contingencies**" used in this chapter means **all incidental expenses of a miscellaneous character, which are incurred for the management of an office as 'an office'** or for the technical working of a department.
- ✓ Expenditures **other than** those, which under prescribed rules of classification of expenditure, fall under such other heads as '**works**' '**repairs**', '**stock**' or '**tools and plant**', etc.

S.R-237. Miscellaneous Expenditure

(a) The rules of procedure prescribed in this chapter apply primarily to contingencies **miscellaneous expenditure** which is not classed as contingencies, is also subject to these rules.

(b) The term "**miscellaneous expenditure**" **includes** such classes of expenditure as

- grants to educational institutions,
- political pensions,
- scholarships,
- medical and other grants to local bodies,
- grants to religious or charitable institutions,
- expenditure from the discretionary grants placed at the disposal of the Governor, the Ministers, the Member, Board of Revenue and District Officers,
- compensation to Government servants for accidental losses,
- contributions to public exhibitions and fairs and rewards.

S.R-239. Classification of charges :

Contingent charges incurred on the public service are divided into the following classes.

(i) Contract contingencies :

- ✓ Includes those for which **a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind.**
- ✓ They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.

(ii) Scale regulated contingencies : It comprises of such contingent charges **as are regulated by scales laid down by a competent authority**, e. g., rewards for destruction of wild animals etc.

(iii) Special contingencies : It include such contingent charges **whether recurring or non-recurring as cannot be incurred without the previous sanction** of a competent authority.

(iv) Countersigned contingencies :

- ✓ Includes such contingent charges as **may require the approval of some controlling authority before they can be admitted as legitimate expenditure** against Government.
- ✓ Such approval usually taking the **form of counter signature** after payment on a detailed bill submitted to the Accountant-General.

(v) Fully-vouched contingencies :

- ✓ Comprise contingent charges **which require neither special sanction nor countersignature**.
- ✓ May be incurred by the head of the office on his own authority subject to the necessity of accounting for them.
- ✓ These may be **passed on fully vouched bills without countersignature**.

S.R-240. Permanent Advances :

- ✓ **Certain Government servants are granted Permanent advances** to enable them to meet contingent charges relating to their offices before drawing bills for the amounts.
- ✓ When a permanent advance is sanctioned **it shall be drawn from the Treasury on a voucher supported by a copy of the order sanctioning the advance**.
- ✓ The **sanction order shall remain valid for one year from the date of issue** of the Order.

S.R-241. General Limitations

All charges actually incurred **must be paid and drawn at once and under no circumstances may they be allowed to stand over to be paid from the grant of another year**.

S.R-242.

- ✓ **No money shall be drawn from the treasury unless it is required for immediate disbursement**.
- ✓ It is not permissible to draw money from the Treasury in anticipation of demands or to prevent the lapse of budget grants.

S.R-247. Responsibility of drawing :

The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed that

- ✓ the **money is either required for immediate advance**
- ✓ that the **expenditure is within the available appropriation** and
- ✓ that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded

- ✓ that in the case of **contract contingencies, the proposed expenditure does not cause any excess over the contract grant.**

S.R-248. Responsibility of controlling authority :

The countersigning officer shall be responsible for seeing that

- ✓ the items of expenditure included in a contingent bill **are of obvious necessity and are at fair and reasonable rates,**
- ✓ that **previous sanction for any item requiring it is attached,** that the requisite vouchers are all received and
- ✓ in order, that the, **calculations are correct** and
- ✓ specially that the **grant have not been exceeded nor are they likely to be exceeded and**
- ✓ that the **Accountant-General has been informed** either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation.
- ✓ If expenditure be progressing too rapidly he shall communicate with the drawing officer and insists on its being checked.
- ✓ He should also arrange with his subordinate officers for reporting expenditure to him at fixed intervals to enable him to exercise a check on the total expenditure against total appropriation under his control.

Cancellation and destruction of sub-vouchers :

S.R-249. Cancellation and destruction of sub-vouchers

The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of Sub-vouchers.

- (i) Every sub-voucher **which is not forwarded either to the Accountant-General or to a Controlling Officer along with bills but is recorded in the office** to which the expenditure relates, must be duly cancelled **by means of a rubber stamp or by an endorsement in red ink across the vouchers.**
- (ii) **The cancellation being initialled by the officer authorised to draw the contingent bills of the office.**
- (iii) The cancellation should be made **at the time when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed.**

Contingent Register :

S.R-250. Contingent Register

- ✓ A register of contingent expenditure shall be kept in each office.

S.R-251.

- ✓ The contingent register will be as in **Form O. T. C. 29.**
- ✓ The **actual details** such as the number of columns to be opened, the sub-heads and detailed heads of account and such further detailed classification as may be required for the purpose of control, **may be settled by the Accountant-General and the controlling authority to suit the conditions of each department or office.**

S.R-254. General

- ✓ When **it is necessary to draw money for contingent expenses**, as for example when the permanent advance begins to run short, or when a transfer of charges takes place, and in any case **at the end of each month a red ink line shall be ruled across the page of the register or registers the several columns added up and several totals posted in separate bills for different classes of contingent expenditure.**
- ✓ The head of the office or the officer to whom this duty has been delegated **shall carefully scrutinise the entries in the register or registers with the sub-vouchers**, initial them if this has not already been done and sign the bill which will **then be dated and numbered and presented for payment at the treasury.**

Exception—In the Police Department the permanent advance may be recouped once a quarter instead of monthly

Drawl of Contingencies :

S.R-257. Contract contingencies-

- ✓ In respect of contract contingencies, a separate bill shall be presented in **Form O. T. C. 30.**
- ✓ **No details beyond stating the expenditure against the printed or manuscript heading in the bill** are required to be given on the bill and no sub-vouchers need be attached to it.
- ✓ The disbursing officer must however, obtain legal quittances for all payments.
- ✓ **No sub-vouchers need be sent to the Accountant-General.** The bills for each class of contract contingencies should be serially numbered and the total expenditure up-to-date including the amount of the bill presented should be noted on the memo for allotments and expenditure.

S.R-258. Fully-vouched contingent charges-

- ✓ Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit

monthly bills, but they should draw money from the treasury by bills in **Form O. T. C. 31** showing full details of the charges.

S.R-259. Charge regulated by scales and special contingencies

- ✓ Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred, shall be drawn in the **bill form (Form O. T. C. 31)**.
- ✓ with a full description of the charges and accompanied by sub-vouchers, above Rs. 100.
- ✓ In the case of **special contingencies the orders of sanctioning authority must be quoted** and
- ✓ when expenditure, for which a lump sum is granted under a single special **sanction is continued over more than one month the second and subsequent months bills shall bear a note of how much has been spent up-to date under the sanction.**

S.R-260. Countersigned contingencies :**Abstract bill**

- ✓ Except in the case of contingencies requiring counter signature before payment.
- ✓ **Contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form O. T. C. 32** subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant- General.

S.R-262. Detailed bill

- ✓ From the monthly totals of the contingent register the monthly detailed bill shall, in the **case of contingent charges countersigned after payment** be prepared in **Form O. T. C. 33** headed '**Not payable at the treasury**' showing the monthly total of each column, with description of each charge requiring explanation.
- ✓ The **numbers assigned to the sub-vouchers, shall be entered in detail against each item** and the number and date of every abstract contingent bill cashed at the treasury, and the sub-vouchers included in each, shall be shown in the memorandum at foot.
- ✓ **The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month.** Differences, if any, between the total of a detailed bill and the register must be adequately explained.
- ✓ The detailed bill shall be **signed by the head of office and submitted to the Controlling Officer if there is no Controlling Officer, to the Accountant-General (A. & E.) direct** without sub-vouchers/payee's receipt.
- ✓ **The payee's receipts and sub-vouchers below Rs. 200 shall be retained by the by the drawing and disbursing officer** or by the controlling officer where the drawing

and disbursing officer is the controlling officer for production before local audit parties of the Accountant-General (Audit) Orissa.

Personal Ledger Deposit

Introduction

- Personal Deposit Account (also known as) Personal Ledger Account is a device intended to facilitate the administrator thereof to credit receipts into, and effect withdrawals directly from, the account subject to an overall check being exercised by the bank in which the account is authorised to be opened, to ensure (with the help of a personal ledger account to be maintained by the bank for the purpose) that no withdrawal will result in a minus balance therein.
- The administrators thereof shall be only Government officers acting in their official or any other capacity.

Classification

- Personal Deposit Account broadly falls into two categories viz. those operated within the Consolidated Fund of the State and those in the Public Account.
- Personal Deposit Account or P.L Account under Consolidated Fund can be opened in special circumstances when normal procedure of drawal from the Treasuries by presentation of bills proves unworkable in respect of any special schemes undertaken by Government.
- Opening of P.L Account requires approval of State Govt. in consultation with the Accountant General.
- Similarly, Personal Ledger Accounts under Public Account are opened after sanction of the Govt. is issued in consultation with Accountant General.

Features

- P.L. Accounts are generally maintained under Public Accounts.
- The P.L. Account is of the nature of a banking deposit account kept in the Treasury as per S.R. 450 of OTC, Vol-I.
- Deposits in P.L. Accounts help to ease ways & means position of the state.
- Officers of Govt. and of Quasi-Public institutions with the special permission of the Govt. can open a P.L. Account in a Treasury.
- Govt. in the Administrative Dept. accord permission to open a P.L. Account only after consultation with the A.G.(O).

Deposits are made by means of challans and withdrawals are made by means of cheque supplied by the Treasury.

Features contd.

- Fund in P.L. Account being maintained in Public Accounts, don't lapse at the end of the financial year and are available for expenditure in the subsequent F.Y.
- The Passbook of the administrator has to be submitted to the Treasury every month for entry. Discrepancy, if noticed has to be explained in shape of a plus-minus memo.
- Plus-minus memoranda with respect to P.L. Accounts have to be sent to the A.G.(O) by the concerned Treasury every month by the 10th of next in prescribed form.
- By 30th April every year the Annual Balance Certificate has to be sent to the Try. Officer.
- The A.B.C will also have to be submitted to the A.G.(O) as per S.R-461 & 479 of OTC, Vol-I.
- P.L. Accounts are subject to Audit either by A.G.(O) or statutory auditors as may be provided.

P.L. Module in Treasury Application : A Process Flow

- Submission of signed P.L. cheque by the administrators along with the book of drawal to the Treasury for payment to self.
- Third party cheque routed through linked bank GLC register.
- Receipt of P.L. cheque by the D.C. (Front Desk) and forwarded to DC(PL).
- Processing and passing of the cheque by the DC (PL) and forwarded to Accountant / T.O. for approval.
- Cheque finally approved / objected by the T.O. / S.T.O.

Advice generated by the DC and sent to Bank for payment along with cheque and advice.

Procedure of Accounts of PL Deposit

- P.L. Account under the Public Account is opened by credit to the accounts concerned, by the parties/officials nominated for operation of the same, moneys directly to the Treasuries. They draw money by presenting cheques on the Treasury Officer.

Returns due to Accountant General's office: -

i) From the Treasury: -

- Plus and Minus Memoranda with the accounts received from the Treasuries as required under Art. 120 of Account Code, Volume II.
- A return in prescribed form should be submitted monthly to the Accountant General.
- In it the totals only of receipts and repayments on each personal ledger account have to be entered.
- The totals of the two columns, receipts of the month and payments of the month alone will be traceable in the cash account and list of payment.

- The monthly totals brought out on this form should be the same as those brought out by the daily total columns in Register of personal deposits.

(ii) From the Administrators

Except those which are operated for private bodies, every Administrator should send a detailed account monthly to the A.G.'s office showing the receipts and withdrawal supported by vouchers **by 10th of the following month** as per instructions contained in Government of Odisha, Finance Department Memo No. Tr.A-105/64-4588(32) F, dt. 25.01.65, circulated in OOA-5048, dt. 08.02.65.

- The documents to accompany the monthly accounts are enumerated below: -
- ✓ **Statements showing details of sale proceeds of stores and stock and other receipts separately** indicating the challan number and date (cash memo number and date also in respect of cash collection) from whom received, brief particulars and amount in the receipt side).
- ✓ **Statement showing details of disbursements** indicating the cheque **number and date, bill no. and date, to whom paid;** brief particulars and amount paid duly supported with all sub-vouchers above `100/- and a certificate signed by the administrator to the effect that sub-vouchers for `100/- and below have been retained by him.
- ✓ **Statement of credit adjustment by Accountant General, giving details of A.G.'s Advice No.,** and date, particulars and amount against each.
- ✓ **Statement of debit adjustments by A.G.,** giving details of A.G.'s Advice No. and date, particulars and amount adjusted against each.
- ✓ **Treasury Reconciliation Statement** .Closing balance of the Expenditure side to be reconciled with the closing balance shown in the plus and minus memo of the Treasury Officer .
- ✓ Differences to be detailed under cheques drawn not encashed, cash credited not accounted for by Treasury, etc.
- **Annual certificate as required under SR-461 of O.T.C., Volume-I (For March accounts only).**

Modalities for closure of P.L. Account

- ☐ If a personal deposit account **is not operated upon for a period of three full financial years after the year of last transaction**, the account shall be closed automatically and the balance, if any, lying at the credit of the administrator shall lapse to Government and shall be credited by means of transfer entry in the Accountant General's office.

- ❑ For which the **Treasury Officer will submit to the Accountant General, Odisha immediately after 31st March, a list of such P.L Accounts indicating the balance lapsed.**
- The lapsed amount will however, be refunded at the instance of the concerned administrator under the authority of the A.G.(O) as per S.R. 423 of OTC, Vol-I.

Personal Deposits

S.R-450. Receipts and repayments

- ✓ Moneys **tendered as personal deposits** may be received at the Treasury from the **administrators of the deposit accounts** without specification of detailed items.
- ✓ The account of personal deposits kept at the treasury, being of the nature of a banking deposit account.

S.R-451.

- ✓ The **general rules relating to the payment of moneys into and the withdrawals** of moneys from the treasuries are applicable to the transactions of personal deposits.

S.R-452. Withdrawals should be made only on cheques signed by the responsible administrator of the fund.

S.R-453.

- ✓ The responsible administrator should have a drawing account with and draw cheques on either a **District Treasury or any one Sub-Treasury only.**
- ✓ The selection as to the particular treasury on which the cheques would be drawn should first be made and the fact communicated to the Accountant-General.
- ✓ In case an estate has dealings with **more Sub-Treasuries than one in a district**, it should have the drawing account with and have its **cheques drawn on the District Treasury only** and obtain **cash orders for payment at other Sub-Treasuries.**

S.R-454. The accounts of these personal deposits should be maintained in personal ledgers in accordance with the direction contained in Account Code, Volume II.

S.R-458. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator and that the **withdrawals never exceed the balance in the account.**

S.R-460. The charges in the treasury accounts will be supported by the original paid cheques which should not be given up after payment.

S.R-461. An annual certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount should be submitted to Accountant-General. The difference, if any, between his balance and that shown in the plus and minus memo, for the month of March should be explained.

Plus and Minus Memoranda

S.R-476. Plus and minus Memoranda

- ✓ The Treasury Officer should prepare and send his monthly accounts as a plus and minus memorandum **for all P.L Accounts to A.G Odisha.**
- ✓ Before submission of the Memo. to the Accountant-General, **a verification with the Pass Book figures** should be made and **a certificate to that effect recorded on the body of the Memo.**
- ✓ If any discrepancies are noticed steps should at once be taken to reconcile them and a note should be made on the Memo as to how their reconciliation has been effected.

Issues to be addressed

- Reconciliation between Treasury figure and P.D. Administrators' passbook figure must be made periodically at least once in a month.
- Authorisation letter against any deposit into P.L. Account must be furnished along with the challan.
- Timely submission of monthly accounts and vouchers to O/o the Principal A.G. (A&E), Odisha as per S.R. 479(a) of OTC, Vol-I.
- Maintenance of scheme wise cash book by Administrators for correct drawal in P.L. Account.
- P.D. Administrators have to furnish a detailed scheme wise opening and closing balance statement to the concerned Try. Officer with their last date of transaction.
- Mention the scheme in the body of the P.L. deposit challan as well as in the withdrawal cheque which is presented as Treasury for approval and drawal.

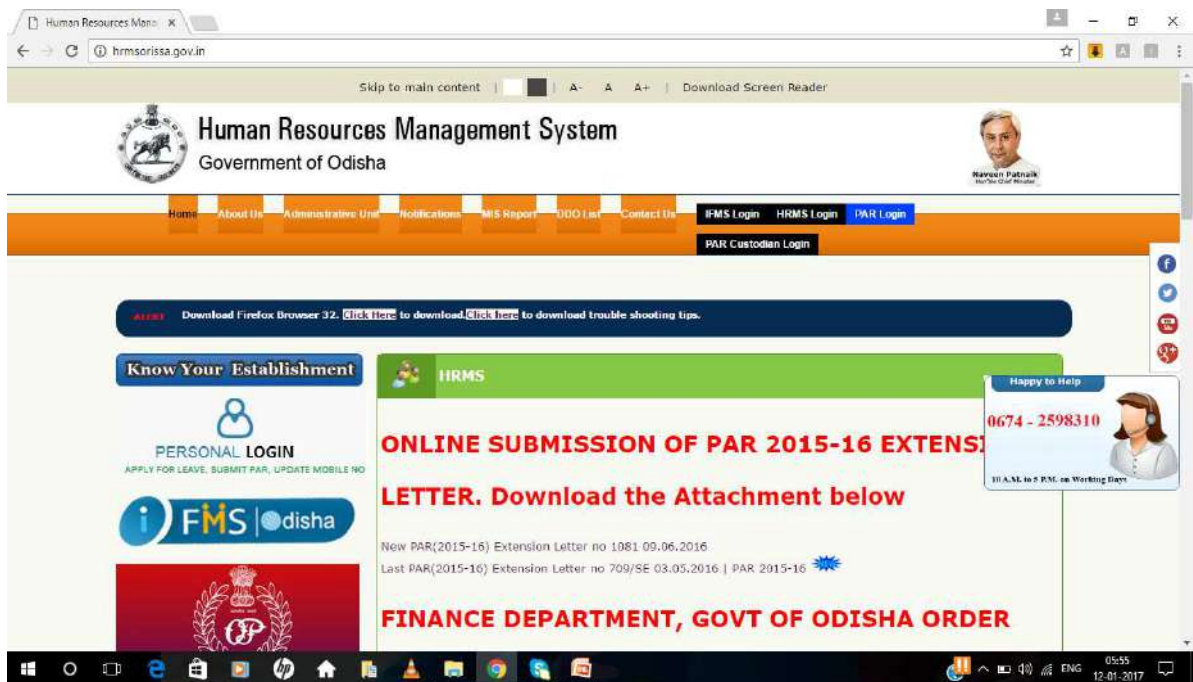
Online Submission of Bills

In HRMS and IFMS

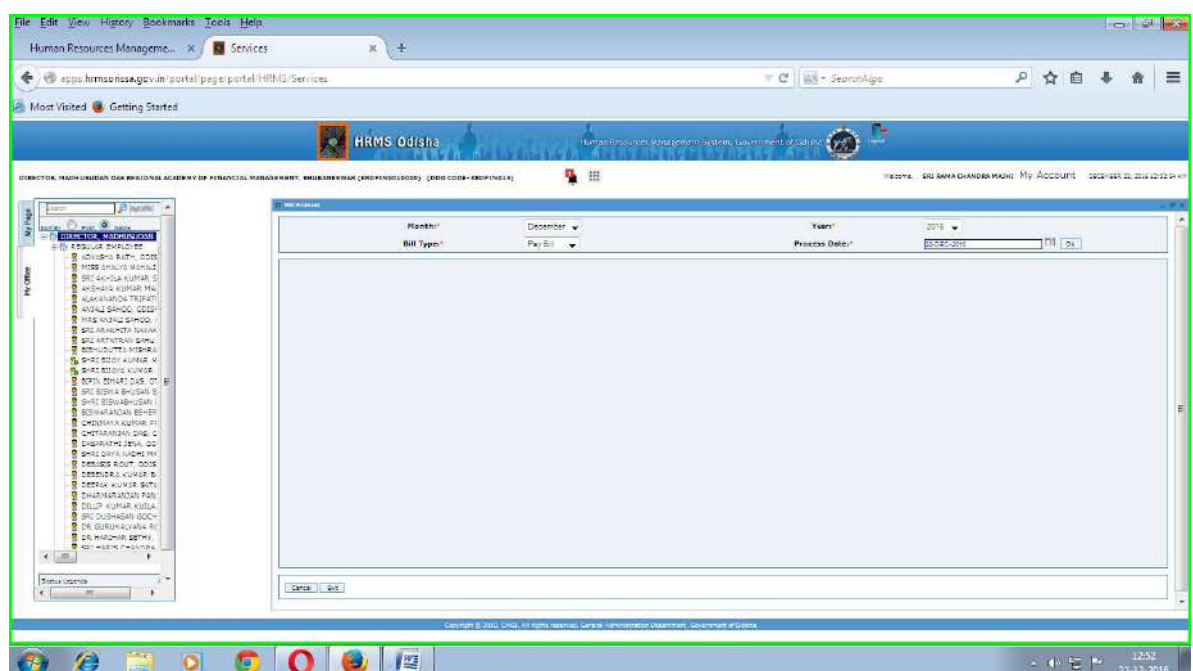
Submission of Bills In HRMS :

- Only establishment Pay bills are prepared through HRMS.

HRMS Home page



HRMS DDO Page



HRMS Odisha Human Resources Management System, Government of Odisha

WELCOME: SRI RAMA CHANDRA MAJHI My Account DECEMBER 22, 2016 12:51:52 AM

Employee Name: DIRECTOR, MADHUSUDAN DAS
Current Post: DIRECTOR, MADHUSUDAN DAS
Current Cadre: DIRECTOR, MADHUSUDAN DAS

HRMS ID: 31002314
GPF/PPAN No: GAO53782
Current Status: Active

REPORTS

- Employee List
- Employee Category Data
- Employee Deduction List
- Employee Pay Post Status
- Office Details
- Post List

OFFICE ADMINISTRATION

- Create Employee
- Manage Employee Allowance & Deduction
- Pay Held Up
- Sub Office Mapping
- Update Employee List

CALENDAR

- Calendar Management
- Provide Calendar

MY ROLL

- Annual Income Tax Report
- Bill Browser
- Bill Group List
- Bill Group Privilege
- Compare Paybill
- Configure Office Allowance & Deduction

Transfer and Joining of Employees in HRMS

Joining

Employee Name: SHRI BIJAY KUMAR MOHANTY
Post: SHRI BIJAY KUMAR MOHANTY
HRMS ID: 31002314
GPF/PPAN No: GAO53782

Notification Type	Notification Order No	Notification Order Date	Date of Joining	Date Time of Joining	Join Order No	Join Order Date	Joined On	Joined Time	Join in Substantive Additional Post	View	Edit
TRANSFER	24591	24-NOV-2016									
TRANSFER	0471	28-FEB-1992	28-FEB-1992	FORE NOON							
TRANSFER	11587	11-JUN-2015	12-JUN-2015	FORE NOON	11587	11-JUN-2015	11-JUN-2015	AFTER NOON			
PROMOTION	4821	31-JAN-2014			7081	17-FEB-2014	01-FEB-2014	FORE NOON			

Salary Bill Entry in HRMS for the Current Month

Human Resources Management System - Government of Odisha

DIRECTOR, MADHUSUDAN DAS REGIONAL ACADEMY OF FINANCIAL MANAGEMENT, BHUBANESWAR (INDP/1105/0001) (DDO CODE: HRDP/1105)

HRMS Odisha

Most Visited Getting Started

Bill Entry

Bill Type: Pay Bill Year: Month:

These Bills which are under Grant-in-Aid(91) Bill. For them change the Bill Type to Grant in Aid (21) option provided in Bill Group Master. And then Regress the Bill.

Copyright © 2015. All rights reserved. Odisha Government Department, Government of Odisha

12:52 22-12-2016

Categories of Pay Bills in an Establishment

Human Resources Management System - Government of Odisha

DIRECTOR, MADHUSUDAN DAS REGIONAL ACADEMY OF FINANCIAL MANAGEMENT, BHUBANESWAR (INDP/1105/0001) (DDO CODE: HRDP/1105)

HRMS Odisha

Most Visited Getting Started

Bill Entry

Month: December Year: 2016 Process Date: 06/12/2016

Select Bill	Bill Name	Chart of Account
☐	GRATED	05-0001-00-001-0840-00003-0-1-0
☐	GRATED-VIS	05-0001-00-001-0815-00003-0-1-0
☐	GRATED-2	05-0001-00-001-0810-00003-0-1-0
☐	GOV EMP	05-0001-00-001-0840-00003-0-1-0
☐	NON GRATED	05-0001-00-001-0815-00003-0-1-0
☐	NON GRATED-2	05-0001-00-001-0810-00003-0-1-0

Process Bill

Copyright © 2015. All rights reserved. Odisha Government Department, Government of Odisha

12:53 22-12-2016

Bill Processing in HRMS

The screenshot shows the HRMS Odisha web application. The top navigation bar includes links for File, Edit, View, History, Bookmarks, Tools, and Help. The main header displays the HRMS Odisha logo and the text "Human Resource Management System - Government of Odisha". The sidebar on the left contains a tree view of the organization structure, with "REGULAR EMPLOYEE" selected. The main content area shows the "Bill Generation" process for December 2016. The "Month" dropdown is set to "December" and the "Year" dropdown is set to "2016". The "Bill Type" dropdown is set to "Pay Bill". The "Process Date" is set to "2016-12-31". The table of bills is displayed with columns for "Select Bill", "Bill Name", and "Chart of Account". The bills are listed with their respective IDs and names, and the chart of account codes are displayed on the right.

Select Bill	Bill Name	Chart of Account
☒	DATED	05-0001-00-091-0843-0000-0-0-0
☒	DATED LSG	05-0001-00-091-0843-0000-0-0-0
☒	DATED-2	05-0001-00-091-0843-0000-0-0-0
☒	ODI OFF	05-0001-00-091-0843-0000-0-0-0
☒	NO DATED	05-0001-00-091-0843-0000-0-0-0
☒	NON DATED-2	05-0001-00-091-0843-0000-0-0-0

Copyright © 2016 CHS. All rights reserved. Odisha Government Information System, Government of Odisha

Reprocessing allowed before Locking of the Bill

FileEditViewHistoryBookmarksToolsHelp

Human Resources ManagementServices

Address: epps.hrmsoissa.gov.in/portal/page/portal/HRMS/Services

Most VisitedGetting Started

My Page

My Office

Sort ByPostName

REGULAR EMPLOYEE

ADISHA KATA, ODISHA
MISS AMALYA MARALLI
SRI AKHILA KUMAR S
AKSHAYA KUMAR MAL
ALAKANANDA TRIPATHY
ANJALI SAHOO, ODISHA
MRS ANJALI SAHOO,
SRI ARADHITA NAYAK
SRI ARTATRAY SAHU,
BIBHUJUTTA HESHERA
SRI BILAY KUMAR M
SRI BILAYA KUMAR
BOHIN BCHARI DAS, O
SRI BIRBA BHEEMANI
SRI BISHWANILUSAN
BISWANARAN BEHER,
CHIRIMAYA KUMAR, PR
CHETARANJAN DAS, G
DASARATHI JENA, OD
SRI DAVYA NACHI MP
DEBASIS ROUT, ODISHA
DEBENDRA KUMAR SA
DEEPAK KUMAR, SATA
DHARMARAJAN DANC
DILLIP KUMAR KUTLA
SRI GUSHASAN GOCH
DR GU RUKALAYANA RE
DR HARSHAB SETHY
SRI HARIS CHANDRA

Bill Browser

HRMS ID:OPF/PRAN NO:Search

POST	HRMS ID	OPF NO.	ADD TYPE	EMPLOYEE NAME	BASIC SALARY	VIEW	ENTIRE PROGRESS
ODISHA TAXATION AND ACCOUNTS SERVICE	9111200	9437712287	PRAN	AKSHAYA KUMARI MALLICK	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111078	5090320426	PRAN	ALAKANANDA TRIPATHY	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111232	8938992468	PRAN	KABIRAJ PRACHIN	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111349	9437094342	PRAN	KARUNAKAR JENA	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111368	9435591649	PRAN	MAHATA SETHY	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111374	5095512049	PRAN	MAHITA KISHOR	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111036	9536757908	PRAN	PAVUD SETHI	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111303	9437400211	PRAN	SACHANA BEHERA	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111242	9437198528	PRAN	SAI SASMITA HOTA	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91091880	110004008185	PRAN	SARJIT RANJAN RAY	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91091274	11002404579	PRAN	SMITA MALLICK	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91112203	110042098381	PRAN	SUBINRAJ DAS	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111348	9580943795	PRAN	SUGRAN DAS	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111367	9436809498	PRAN	SUDHAMANJALI BALLICK	9300		REPROCESS
ODISHA TAXATION AND ACCOUNTS SERVICE	91111003	9437760500	PRAN	SUSHRI KHANOUAL	9300		REPROCESS

ReturnExit

123456789101112131415161718192021222324252627282930313233343536373839404142434445464748495051525354555657585960616263646566676869707172737475767778798081828384858687888990919293949596979899100

Employee Specific Modifications

[illegible]

Increment Sanction

The screenshot shows the HRMS Services portal with the following details:

- Page Title:** Increment Sanction
- Employee Name:** SRI ARIATRAN SAHU
- Post:** TREASURY SARKAR
- HRMS ID:** 59002102
- GPF/DBAL No.:** GA0357078

Order of Entry in the Service Book	DATE & TIME	PAYSCALE	INCREMENT AMOUNT (Rs.)	NEW BASIC (Rs.)	GRADE PAY	View	Edit	Supersede	Cancel
30-MAR-2010	01-MAR-2010 FORE NOON	4930-14580	330	6090	1775				
31-MAR-2010	01-MAR-2010 FORE NOON	4930-14580	320	6990	1750				
31-APR-2014	01-MAR-2014 FORE NOON	4930-14580	310	6840	1750				
34-APR-2015	01-MAR-2015	4440-7440	560	6330	1750				
30-JAN-2005	01-MAR-2005	4440-7440	250	6040					
30-JAN-2008	01-MAR-2008	4440-7440	250	6090					
22-JUL-2005	01-MAR-2005 FORE NOON	2660-65-3100-75-3400-	70	2440					
20-APR-2007	01-JAN-2008 FORE NOON	2610-60-3100-65-3540-	66	3216					
21-SEP-2005	01-JAN-2005 FORE NOON	2010-60-3100-65-3540-	60	3100					
09-AUG-2004	01-JAN-2004 FORE NOON	2610-60-3100-65-3540-	60	3090					
06-AUG-2003	01-JAN-2003 FORE NOON	2610-60-3100-65-3540-	60	3030					
16-AUG-2002	01-JAN-2002 FORE NOON	2010-60-3100-65-3540-	60	2970					
10-AUG-2002	01-JAN-2001 FORE NOON	2010-60-3100-65-3540-	60	2910					
13-JAN-2000	01-JAN-2000 FORE NOON	2610-60-3100-65-3540-	60	2850					
15-AUG-1999	01-JAN-1997 FORE NOON	2350-65-2960-60-3200-	66	2606					

Increment Sanction Entry page

Human Resources Management System - Government of Odisha

Employee Name: SRI ARTATRAN SAHU
Post: TREASURY SARKAR

HRMS ID: 59002102
GPF/PPAF No.: CA057078

1. Sanction Order No.:
2. Sanction Order Date:

3. Details of Sanctioning Authority:
(a) Authority Type: ☒ Government of Orissa ☐ Government of India ☐ Foreign Body
☐ State Govt. Organization ☐ Other State Govt. Organization
(b) Department:
(c) Office:
(d) Authority:

4. With Effect From: 5. Time:

6. Pay Scale/Pay Band (in Rs.): (4930-14880)
7. Increment Amount (in Rs.): 8. Personal Pay (in Rs.):
9. Other Pay (in Rs.): 10. Special Pay (in Rs.):
11. New Basic (in Rs.): 12. Desc. of Other Pay:

13. Grade Pay: 1775
14. First Increment: ☐ 15. Second Increment: ☐
16. Third Increment: ☐ 17. Fourth Increment: ☐
18. Increment Type: ☒ Annual Increment ☐ Stagnation Increment ☐ Advance Increment
☐ Antedated ☐ Previous

Save Delete Reset Cancel

GPF Withdrawal & Loan Sanction

Human Resources Management System - Government of Odisha

Employee Name: SRI ARTATRAN SAHU
Current Post: TREASURY SARKAR, MADHUSUDAN DAS RE...
Current Cadre: ...

HRMS ID: 59002102
GPF/PPAF No.: CA057078
Current Status: ON DUTY

1. SERVICE: Service Book Verification, Regularization of Absence, Break in Service, Confirmation of Service, Service Record

2. GPF & INSURANCE: GPF Nomination, Enrollment to Insurance

3. TRANSFER & PROMOTION: Transfer, Posting

4. LOAN: Loan Sanction, Release of Loan, Repayment of Loan

5. LEAVE: Monthly Absentee Statement, Sanction of Leave, Head Quarter Leaving Permission, Surrender of Leave, Periodic Leave Credit, Detention on Vacation

Allowances and Deductions

Human Resources Management > Services

apps.hrmscrissa.gov.in/portal/page/portal/HRMS/Services

Most Visited Getting Started

My Page

My Office

Sort By Post Name

DIRECTOR, MADHUSUDAN

REGULAR EMPLOYEE

ADYASHA RATH, ODI

MISS AHLYA MAHALI

SRI AKHILA KUMAR S

AKSHAYA KUMAR MAL

ALAKSHANDA TRIPATHI

ANJALI SAHOO, ODIS

MRS ANJALI SAHOO, O

SRI ARAKHITA NAYAK

SRI ARTATRAK SAHU

BISHUDUTTA MISHRA

SRI BIDAY KUMAR M

SRI BIDAYA KUMAR

BIPIN BIHARI DAS, O

SRI BISWA BHUSAN E

SRI BISWABHUSAN

BISWARANJAN BEHER

CHINMAYA KUMAR PR

CHITARANJAN DAS, O

DASARATHI JENA, OD

SRI DAYA NADHI MA

DEBASIS ROUT, ODIS

DEBENDRA KUMAR BA

DEEPAK KUMAR SATAI

DHARMARANJAN PAIC

DILIP KUMAR KULLA

SRI DUBHASEN GOCH

DR. GURUKALYANA RC

DR. HARIHAR SETHY

SRI HARIS CHANDRA

Status Legend

Bill Browser

Chart of Account: 05-2052-00-091-0043-01003-01-0

Bill ID: 40718481 Treasury: CHHISA DISTRICT TREASURY (1001) (1001)

Bill No: ODO Name and Designation: /DEPUTY DIRECTOR (JUNIOR)

Bill Date: 01-DEC-2016 TV No & Date: /

Bill Type: PAY Received Rs. /

Description: Instrument No. /

Beneficiary/ Reference Number(OTMS): Received By: /

Pay: 761200 Designation: /

ALLOWANCE DEDUCTION PRIVATE LOAN

Sl. No.	ALLOWANCE	OBJECT HEAD	AMOUNT	Sl. No.	DEDUCTIONS	BY TRANSFER	AMOUNT	Sl. No.	PRIVATE LOAN
1	DA	158	154230	1	GPF	57740	41609		
2	GP	150	380000	2	GILF	57039	53000		
				3	PT	3043	18900		

Total Allowance: 1927592 Total Deduction: 121725 Total Private Loan: 0

Gross Total: 2706832 Net Total: 2587107

HEAD	GPF/GPF ADV(P)	AISGPF	CPF/NPS	AISGPF	TPF/TPF ADV(P)	LIC	SHBA(P)	HBA(P)	MC/MOPED /CAR(P)	BICY ADV(P)	GIS ADV(P)	CMPT ADV(P)	PLI	JT	DAO/ALLIED GPF
Previous BT ID	8590	8692	30594	8693	7058	7100	7049	8678	8679	30013	8680	30015	7108	7112	30020
New BT ID	85945	87649	57740	88829	55550	55832	55522	55521	55525	57633	57639	57635	58600	58816	58239

Cancel Save

To view the Payroll of current month please enter Voucher information(TV No & Date) of Token generated bills. Reprocess

11:32 23-12-2016

Locking of Processed Bill

Human Resources Management > Services

apps.hrmscrissa.gov.in/portal/page/portal/HRMS/Services

Most Visited Getting Started

My Page

My Office

Sort By Post Name

DIRECTOR, MADHUSUDAN

REGULAR EMPLOYEE

ADYASHA RATH, ODI

MISS AHLYA MAHALI

SRI AKHILA KUMAR S

AKSHAYA KUMAR MAL

ALAKSHANDA TRIPATHI

ANJALI SAHOO, ODIS

MRS ANJALI SAHOO, O

SRI ARAKHITA NAYAK

SRI ARTATRAK SAHU

BISHUDUTTA MISHRA

SRI BIDAY KUMAR M

SRI BIDAYA KUMAR

BIPIN BIHARI DAS, O

SRI BISWA BHUSAN E

SRI BISWABHUSAN

BISWARANJAN BEHER

CHINMAYA KUMAR PR

CHITARANJAN DAS, O

DASARATHI JENA, OD

SRI DAYA NADHI MA

DEBASIS ROUT, ODIS

DEBENDRA KUMAR BA

DEEPAK KUMAR SATAI

DHARMARANJAN PAIC

DILIP KUMAR KULLA

SRI DUBHASEN GOCH

DR. GURUKALYANA RC

DR. HARIHAR SETHY

SRI HARIS CHANDRA

Status Legend

Bill Browser

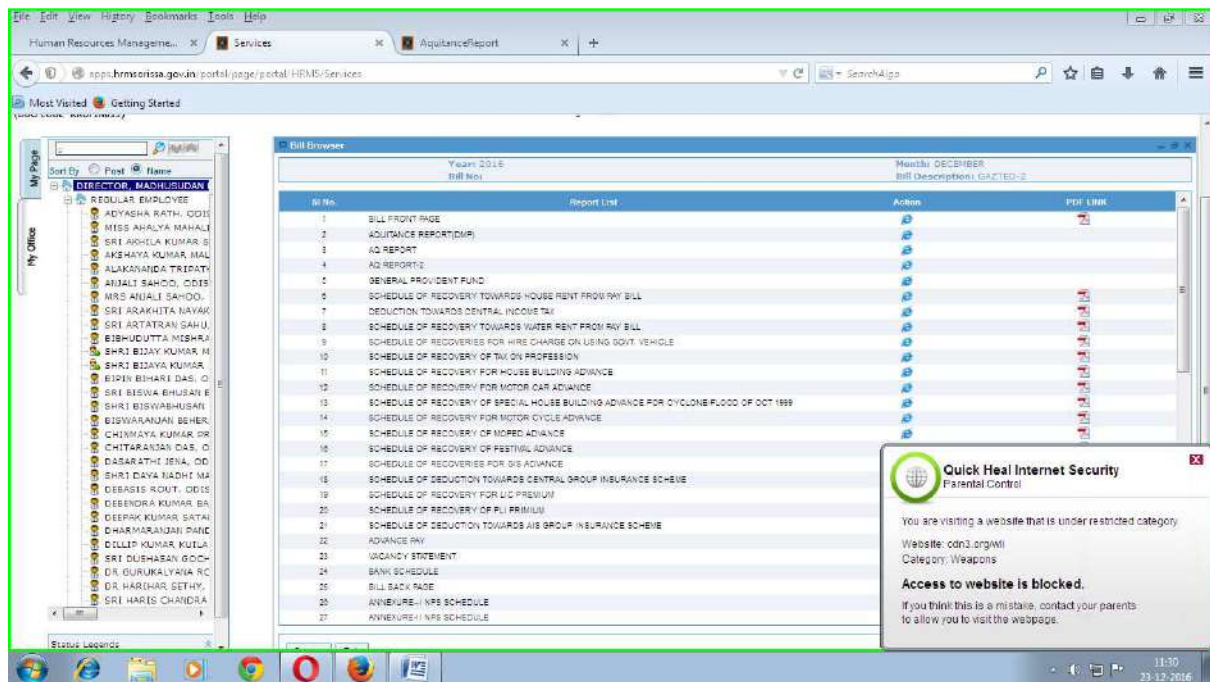
Bill Types: Pay Bill Year: 2016 Month: DECEMBER

Bill No	Bill Description	Bill Type	Acquiescence Bill	Print Bill	Edit	Submit to LCHMS	Status	Lock Bill
	GAZTED	PAY					PROCESS BILL	
	GAZTED NPS	PAY					PROCESS BILL	
	GAZTED2	PAY					STATUS	
	G02 GPF	PAY					STATUS	
	NONGAZTED	PAY					PROCESS BILL	
	NONGAZTED2	PAY					PROCESS BILL	

Those Bills which are under Grant-in-Aid(921) Bill.For them change the Bill Type

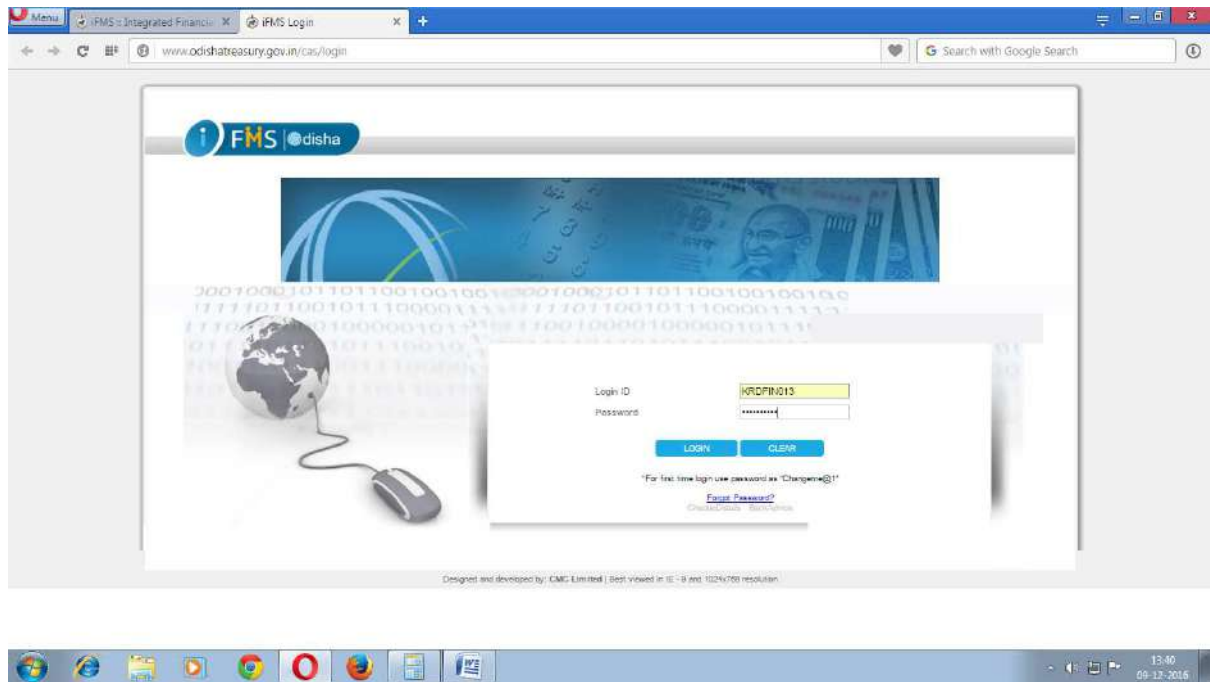
11:29 23-12-2016

Acquittance Report & Front Page of the Bill after Locking



In IFMS

- **Bill types to be processed and submitted in IFMS-**
 - ✓ GPF
 - ✓ Abstract and Other Contingency
 - ✓ GIS
 - ✓ Stipend/ Scholarship
 - ✓ Miscellaneous
 - ✓ GIA
 - ✓ PPB
 - ✓ Advance



User Home



[illegible]

Beneficiary Master

Menu | iFMS - Integrated Finance | iFMS - Odisha : User Home | http://www.odshatresau... | Beneficiary Master

www.odshatresau.gov.in/web/billing/globallogin.html

Integrated Financial Management System, Odisha

Welcome To Odisha Information Institute of Accounts & Finance Bhubaneswar - Treasury : 1991 - Department : F&M - DDO : 680310013 - Financial Year : 2015-2017

Log In: Feb 20, 2018 12:10 PM | Download Utility | Logout

Beneficiary Details Successfully saved

Copy from previous bill - Financial Year [2012-2013] Reference No. Search

Bill No.	255	Bill Date	06/12/2016	Bil Gross Amount	22750
Bil Net Amount	22750	Total DDO Amount	0	Total Beneficiary Amount	18000

Show 10 entries

	Bank Account No.	IFSC Code	MICR No.	Account Type	Name	Amount	Mobile No.	Employee	Address	Email Id
	280602014000243	UBIN0280606	751026002	Current	Sri Debangshi Sahoo	2000		Vendor	BBSR	
	024100100014761	UTBI0000024	751211002	Current	MHR KUMAR SARAU	2000		Vendor	BBSR	
	945016041546516	UTBI0000551	751211005	Savings	Sri Satya Bikash Sahoo	2000		Vendor	BBSR	
	101860121517	SBIN0000024	700002184	Savings	Sri Sidhartha Rajan	2000		Vendor	BBSR	
	20057804969	SBIN0007047	751002011	Current	Sibek Kumar Mahapatra	1000		Vendor		
	11109430474	SBIN0009025	751002006	Savings	Trinath Behera	750	9437011000	Employee	JVA, 41/43/4, UNIT-II, Bhubaneswar.	
	11237486664	SBIN0000041	751002002	Savings	DEBAPRATA MALLICK	1500	9437395041	Vendor		d_mallik@yahoo.com
	511210100000521	SBID0000512	751013006	Savings	Sri G. Paragshi	2000		Vendor	BBSR	
	10872394940	SBIN0000041	751002002	Savings	Sri P. K. SAMAL	750		Vendor	BBSR	
	10872391466	SBIN0000041	751002002	Savings	SARAT CHANDRA ROY	1000		Vendor	PLOT NO-40SD J2352, KANAK PURGA, NAGAR, C.S.PUR, POST-KULT, BBSR	

Showing 1 to 10 of 10 entries

Menu | iFMS - Integrated Financial Management System | iFMS Odisha : User Home | http://www.odishatreasury.gov.in | Beneficiary Master

www.odishatreasury.gov.in/webbill/globallogin.html

Integrated Financial Management System, Odisha

Odisha Cg (Govt) Maharashtra Institute of Accounts & Finance Bhubaneswar, Treasury: 1001, Department: F&M, EXDC: 602310013, Financial Year: 2015-2017

Last Login: Feb 25, 2018 12:10 PM | Download | Login | Logout

Online Bill
Task List
Bill Entry
Bill Resubmission
Scheduler
Beneficiary List
Report
Modify Failed Transactions
Administration
Master Maintenance
Beneficiary Master
Reports

Sl No	Bank Account No.	IFSC Code	MBR No.	Account Type	Name	Amount	Mobile No
1	951010041948518	UTBI0000551	751211005	Savings	Sri Satya Sank Sahoo	2000	
2	20180131517	SBIN0000034	760002184	Savings	Sri Siddhartha Ranjan	2000	
3	20057504988	SBIN0007047	751002011	Current	Bibek Kumar Mahata	1000	
4	11109438474	SBIN0009013	751002006	Savings	Trinath Behera	750	
5	11257486664	SBIN0000041	751002002	Savings	DEBARATA MALLICK	1500	
6	511210100000521	SKID0005112	751012006	Savings	Sri S. Paragathi	2000	
7	10872394940	SBIN0000041	751002002	Savings	SRI P. K. SARAI	750	
8	10872395156	SBIN0000041	751002002	Savings	SARAT CHANDRA RUTY	1000	

Showing 1 to 10 of 10 entries

Sl No	Bank Account No.	IFSC Code	MBR No.	Account Type	Name	Amount	Mobile No
1	748101011000247	VUB0007481	750028002	Savings	KALINIKHARA MOHANTY	1000	9834575408
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total Amount						1000	

Save Import Back

Bill Entry

Menu | iFMS : Integrated Financial Management System | iFMS Odisha : User Home | https://www.odishatreasury.gov.in/webbill/globallogin.html | Search with Google Search

Integrated Financial Management System, Odisha

Welcome Dy Dir(Jr) Madhusudan Institute of Accounts & Finance Shubaneswar, Treasury: 1801 Department: FIN CDO: KRDFIM013 Financial Year: 2016-2017 Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

BILL ENTRY

Online Bill
Task List
Bill Entry
Bill Resubmission
Scheduler
Administration
Master Maintenance

Bill Details

Manual Bill ☒ Auto Bill ☐

Bill Type:

Payment Type:

Reference Number:
 Chart of Account:
 Gross Amount:
 BT Amount:
 Department Code:
 Finance Department

Bill No. & Date:
 Net Amount:
 Office Name: Dy Dir(Jr) Madhusudan Institute of Accounts & Finance

Object Head Details

Object Head	Description	Amount

Total: 0

Allotment Details

Budgeted Type	Balance Allotment	Bill's Pending For Checking	Pending Bill Amount	Provisional Balance

Save

Menu | iFMS : Integrated Financial Management System | iFMS Odisha : User Home | https://www.odishatreasury.gov.in/webbill/globallogin.html | Search with Google Search

Integrated Financial Management System, Odisha

Welcome Dy Dir(Jr) Madhusudan Institute of Accounts & Finance Shubaneswar, Treasury: 1801 Department: FIN CDO: KRDFIM013 Financial Year: 2016-2017 Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

BILL ENTRY

Online Bill
Task List
Bill Entry
Bill Resubmission
Scheduler
Administration
Master Maintenance

Bill Details

Manual Bill ☒ Auto Bill ☐

Bill Type:

Payment Type:

Reference Number:
 Chart of Account:
 Gross Amount:
 BT Amount:
 Department Code:
 Finance Department

Bill No. & Date:
 Net Amount:
 Office Name: Dy Dir(Jr) Madhusudan Institute of Accounts & Finance

Object Head Details

Object Head	Description	Amount

Total: 0

Allotment Details

Budgeted Type	Balance Allotment	Bill's Pending For Checking	Pending Bill Amount	Provisional Balance

Save

Task List for accessing saved Bills and their Submission for Token Generation

Integrated Financial Management System, Odisha

Welcome Dy Dir(Jr) Madhusudan Institute of Accounts & Finance Bhubaneswar, Treasury: 1801 Department: FIN CDO: KRDFM013 Financial Year: 2016-2017 Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

Bill Details:

Manual Bill ☐ Auto Bill ☐

Bill Type: Abstract/Other Contingent

Payment Type: 16

Reference Number: 20166162507 Bill No. & Date: 258 07/12/2016

Chart of Account: 05 2052 00 091 0843 33003 0 1 0

Gross Amount: 4519 Net Amount: 4519

BT Amount: 0 Office Name: Dy Dir(Jr) Madhusudan Institute of Accounts & Finance

Sanction No: 5256 Sanction Date: 07/12/2016

Department Code: FIN Finance Department

[Upload Files](#) [View Files](#)

Object Head Details:

Object Head	Description	Amount
008	Purchase of Library Books	4519

Total: 4519

Allotment Details:

Budgeted Type	Balance Allotment	Bills Pending For Checking	Pending Bill Amount	Provisional Balance
Budgeted	574793	0	0	574793

[Modify](#) [Beneficiary](#) [Sub Voucher Details](#) [Submit](#) [Print](#)

Entry of Sub-Vouchers in Contingent Bills

Integrated Financial Management System, Odisha

Welcome Dy Dir(Jr) Madhusudan Institute of Accounts & Finance Bhubaneswar, Treasury: 1801 Department: FIN CDO: KRDFM013 Financial Year: 2016-2017 Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

AC BILL

Bill Summary:

Bill No. & Date	258	07/12/2016
Bill Gross & Net Amount	4519	4519
BT Amount	0	
No. of Beneficiary & Beneficiary Amount	1	4519

Search:

Delete	Edit	Sub Voucher No	Description of charge	Amount	Remarks
		19	Payable to M/s A.K.Das, News Paper & Magazines, BBSR towards supply of News papers to library of this	1121	
		20	Payable to M/s A.K.Das, News Paper & Magazines, BBSR towards supply of News papers to Hostel of this	274	
		21	Payable to M/s A.K.Das, News Paper & Magazines, BBSR towards supply of News papers to library of this	3124	

Showing 1 to 3 of 3 entries

[Insert](#) [Back](#)

Bills showing Beneficiary Name and Bank Account

Menu | iFMS : Integrated Financial Management System | iFMS Odisha : User Home | https://www.odishatreasury.gov.in/webbill/globallogin.html | Search with Google Search

Integrated Financial Management System, Odisha

Welcome By Dr(Jr) Madhusudan Institute of Accounts & Finance Bhubaneswar, Treasury: 1801, Department: FIN, CDO: KRDFIM013, Financial Year: 2016-2017 | Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

BENEFICIARY

Details

Reference No.: 20166152507 | Bill no. & Date: 258 | 07/12/2016
 Bill Gross & Net amount: 4519 | 4519 | No. of Beneficiary & Total amount: 1 | 4519

Account No.	TPSC Code	MICR No.	Amount
11106320178	SBIN0006025	751002066	0
Amount in DDO's Account			0

Search | Save | Beneficiary List | Print | Export To Excel | Back

Menu | iFMS : Integrated Financial Management System | iFMS Odisha : User Home | https://www.odishatreasury.gov.in/webbill/globallogin.html | Search with Google Search

Integrated Financial Management System, Odisha

Welcome By Dr(Jr) Madhusudan Institute of Accounts & Finance Bhubaneswar, Treasury: 1801, Department: FIN, CDO: KRDFIM013, Financial Year: 2016-2017 | Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

BENEFICIARY

Bill No.: 258 | Bill Date: 07/12/2016 | Bill Gross Amount: 4519
 Bill Net Amount: 4519 | Total DDO Amount: 0 | Total Beneficiary Amount: 4519

Show 10 entries | Search:

Bank Account No.	TPSC Code	MICR No.	Account Type	Name	Amount	Mobile No.	Employee	Address	Email Id
20018858729	SBIN0007499	751002017	Savings	Abhaya Kumar Das	4519	9861414568	Employee	Gopabandhu Academy of Administration, Chandrasekharpur, Bhubaneswar - 751023	

Showing 1 to 1 of 1 entries | Insert | Back | 1

Entry of Beneficiary

Integrated Financial Management System, Odisha

Welcome By Dir(Jr) Madhusudan Institute of Accounts & Finance Shubaneswar, Treasury: 1801 Department: FIN CDO: KRDFIN013 Financial Year: 2016-2017 Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

BENEFICIARY

Details

Reference No.: Bill no. & Date:

Bill Gross. & Net amount: No. of Beneficiary & Total amount:

Account No.	TPSC Code	MICA No.	Amount
11106320178	SBIN0006025	751002006	
Amount in DDO's Account			

Generation of Reference No.

Integrated Financial Management System, Odisha

Welcome By Dir(Jr) Madhusudan Institute of Accounts & Finance Shubaneswar, Treasury: 1801 Department: FIN CDO: KRDFIN013 Financial Year: 2016-2017 Last Login: Feb 23, 2016 12:10 PM | Download Utility | Logout

BENEFICIARY

Details

Reference No.: Scheduler:

Bill no. & Date: NPS Schedule Entry

Bill Gross. & Net amount: TPF Schedule Entry

No. of Beneficiary & Total amount: GPF Schedule Entry

AIS Schedule Entry

Account No.	TPSC Code	MICA No.	Amount
11106320178	SBIN0006025	751002006	0
Amount in DDO's Account			0

Print out of Reference Id-wise Beneficiary Details

KRDFIN014
Assistant Director, DTI(O) Bhubaneswar
Beneficiary List Report
2012

Treasury Details : District Treasury Khurda, Bhubaneswar
Bill Date & No : 08/11/2012 OR_CVP_1
Gross & Net Amt : 12000 11000
Reference Id : 390

Sl No	Beneficiary Name	Bank IFSC Code	MICR Number	Account Type	Account No	Mobile No	Amount
1	SASMITA PATTANAYAK	UCBA0000664	751028004	Savings	06640100005550		1000.00
2	TAPAS KUMAR SAHU	UCBA0000664	751028004	Savings	06640100006227		1000.00
3	PRAKASH CHANDRA MOHANTY	UCBA0000664	751028004	Savings	06640100007545		1000.00
4	NIRANJAN MALLICK	UCBA0000664	751028004	Savings	06640100007868		1000.00
5	RAMESH CHANDRA DASH	UCBA0000664	751028004	Savings	06640100008406		1000.00
6	RADHASHYAMA MISHRA	UCBA0000664	751028004	Savings	06640100893650		1000.00
7	MANORANJAN DAS	UCBA0000664	751028004	Savings	06640100897388		1000.00
8	SAILENDRA NATH ROUT	UCBA0000664	751028004	Savings	06640100909718		1000.00
9	SUKANTA KUMAR DAS	UCBA0000664	751028004	Savings	06640100921521		1000.00
10	CHITTARANJAN PRADHAN-I	UCBA0000664	751028004	Savings	06640100953512		1000.00
11	Assistant Director, DTI(O) Bhubaneswar	PUNBO373000	400024053	Current	123456789123456789	7504187461	1000.00

Bill Receiving at Front Desk (Treasury)

Directorate of Treasuries and Inspection
 — Finance Department, Government of Odisha —

[Home](#) | [Change Password](#) | [Switch Role](#) | [Downloads](#) | [Logout](#)

Welcome: **CMC KHURDA (Treasury Officer)** Treasury Code: **1801** Financial Year: **2012-2013** Last Login: Nov 08, 2012 04:37 PM [Calculator](#)

BILL RECEIVE

Bill received successfully. SMS and mail has been sent to the corresponding phone number and mail id.

Reference Id
 Select Reference Id *

Bill Receive
 Select Task Budget Type
 Token Number and Date Bill No. and Date *
 Bill Type and Description * Salary Month and Year
 Prev Token No and Date Arrear From - To Date

Allotment Details
 DOO Code & Designation *
 Head of A/c * Metal Token No

Payment Details
 Available Amount Gross Amount * Net Amount * By Transfer Amount

Messenger Details and Remarks
 Messenger Name Remarks

☒ Generate Token Receipt
 Note : *Marked fields are mandatory.

Acknowledgement of Bill Receipt

Token Slip Receipt

http://172.30.40.17/webtreasury/payment/frostdesk/BillReceiveProcess...

District Treasury Khurda
Bhubaneswar
Token Slip

Global Token Number & Date	18012012000613	08/11/2012
Bill Number & Date	OR_CVP_1	08/11/2012
DDO	KRDFIN014-Assistant Director, DT(O) Bhubaneswar	
Chart of Account	05-2054-00-097-0534-01003-0-1-0	
Gross Amount	12000 (Rs. Twelve Thousand Only.)	
Net Amount	11000 (Rs. Eleven Thousand Only.)	
Bill Received By	CMC KHURDA	

Note - This is a system generated slip. No signature is required.

4:55 PM
Thursday
11/8/2012

Bill Processing at Treasury

Directorate of Treasuries and Inspection
— Finance Department, Government of Odisha —

Welcome CHC KHURDA (Treasury Officer) Treasury Code: 1001 Financial Year: 2012-2013 Last Login: Nov 03, 2012 04:37 PM | Calculator

Collapse all | Expand all

Treasury Interface

- Master Maintenance
- Payment
 - Front Desk
 - Back Office
 - Bills
 - Checking by TO/ATO/STO
 - Redistribution
 - BT Modify
 - Deliverables
 - Advice List Generation
 - Debit Scroll
 - Bill Cancellation
 - Verify DMS
 - PRAN Application
 - PRAN Suspense Management
 - Bill Query
 - Reprint
 - Reports
 - Receipt
 - PL Deposit
 - Pension
 - Stamp-String Room
 - System Administration
 - Asset

PAYORDER APPROVAL

Bill Summary

Token No. & Date	613 08/11/2012	Bill No. & Date	OR_CVP_1 08/11/2012
DDO Code & Designation	KRDFIN014 Assistant Director, DTI(O) Bhubaneswar		
Chart of A/c	05-2054-00-097-0534-01003-0-1-0		

Payorder Details

Net Amount	11000	Mode of Drawl	ECS
Link Bank Name	State Bank of India - State Bank Of India, Govt. Treasury Branch, Bhubaneswar.		
DDO Name	Assistant Director, DTI(O) Bhubaneswar		
Messenger Name	P.C. ACHARYA		

Beneficiary Details

Transfer Amount in DDO's Account	1000	No of Accounts	1
Transfer Amount in Beneficiaries Account	10000	No of Beneficiaries	10

[Beneficiary List](#) | [Beneficiary List](#)

Approve

Before Approving the Pay order, the Treasury Officer can check the Beneficiary Details by Clicking the Beneficiary List

District Treasury Khurda

Bhubaneswar

Beneficiary Details for the Token Number : 613

DDO Details	KRDFIN014	Assistant Director, DTI(O) Bhubaneswar
Bill No & Date	OR_CVP_1	08/11/2012
Token No & Date	613	08/11/2012
Gross & Net Amt	12000	11000

Sl	Name	Bank IFSC Code	MICR Number	Account Number	Mobile No	Amount
1	SASMITA PATTANAYAK	UCBA0000664	751028004	6640100005550		1000
2	RAMESH CHANDRA DASH	UCBA0000664	751028004	6640100008406		1000
3	PRAKASH CHANDRA MOHANTY	UCBA0000664	751028004	6640100007545		1000
4	CHITTARANJAN PRADHAN-I	UCBA0000664	751028004	6640100953512		1000
5	RADHASHYAMA MISHRA	UCBA0000664	751028004	6640100893650		1000
6	SUKANTA KUMAR DAS	UCBA0000664	751028004	6640100921521		1000
7	TAPAS KUMAR SAHU	UCBA0000664	751028004	6640100006227		1000
8	SAILENDRA NATH ROUT	UCBA0000664	751028004	6640100909718		1000
9	NIRANJAN MALLICK	UCBA0000664	751028004	6640100007868		1000
10	MANORANJAN DAS	UCBA0000664	751028004	6640100897388		1000
11	Assistant Director, DTI(O) Bhubaneswar	PUNB0373000	400024053	123456789123456789	7504187461	1000

Local Advice Approval at Treasury

Directorate of Treasuries and Inspection
— Finance Department, Government of Odisha —

Welcome **CMC KHURDA (Treasury Officer)** Treasury Code: **1801** Financial Year: **2012-2013** Last Login: Nov 08, 2012 04:37 PM | Calculator

PAY ADVICE LIST GENERATION

Bills having beneficiary detail are not considered in local advice.

Advice Details

Previous Financial Year Current Financial Year

Advice Id & Date: Bank Name: State Bank of India-State Bank Of India. Govt. Tr

Pending Advice Details

Sl. No	Token Number	Bill No	Bill Date	Metal Token No	Description	Payee Name	Amount	Mode of Drawl	Select All	DeSelect All	Include
1	551	13	10/10/2012		Establishment Pay Bill (Without NPS)	Assistant Director, DTI(O) Bhubaneswar	80				☐
2	552	11	10/10/2012		Establishment Pay Bill (Without NPS)	Assistant Director, DTI(O) Bhubaneswar	100				☐
3	576	31stOct_PL_001	31/10/2012		By Transfer to PL Account	Assistant Director, DTI(O) Bhubaneswar	150	A/c Payee			☐
4	579	1	01/11/2012		Motor Cycle/Moped	Assistant Director, DTI(O) Bhubaneswar	100	A/c Payee			☐
5	613	OR_CVP_1	08/11/2012		Establishment Pay Bill (Without NPS)	Assistant Director, DTI(O) Bhubaneswar	11000				☒

Search Query Advice Refresh Approve

CePC Generates the Central e-advice for all Treasuries

Directorate of Treasuries and Inspection
— Finance Department, Government of Odisha —

Welcome **eTreasury Officer (e-Treasury Officer)** Financial Year: **2012-2013** Last Login: Nov 07, 2012 05:25 PM | Calculator

ADVICE LIST GENERATION

The request for Advice generation submitted successfully! Please check the report after some time in Report section!

Treasury Details

Parent Treasury Code * % All

Treasury Code * % All

Mandate Date * 09/11/2012

Token Details

Search:

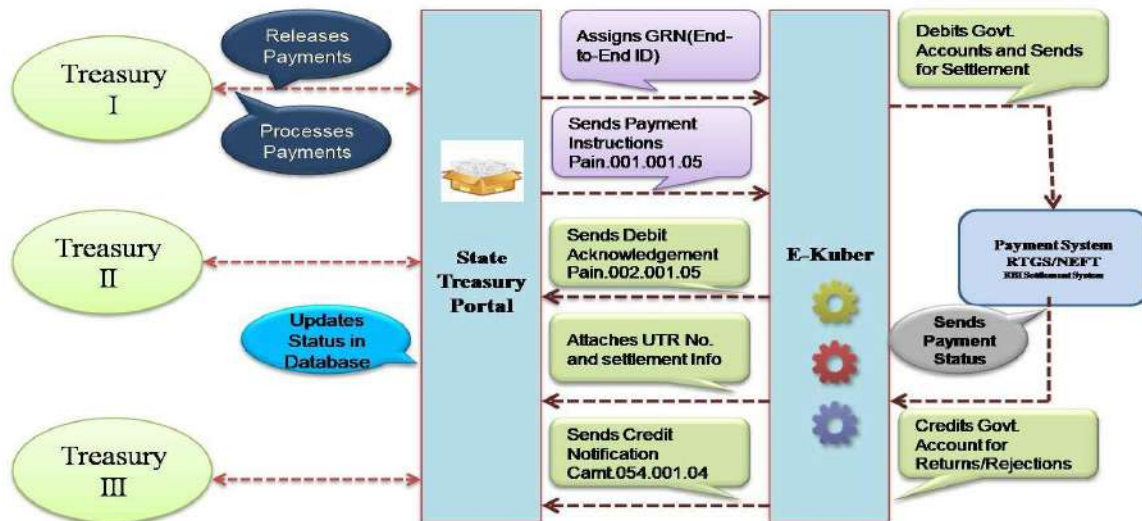
Sl No	Dist Treasury Code	No. of Advice	No. of Tokens	No. of Beneficiaries	Total Amount
1	1801	1	0 (A) 1 (E)	0 (A) 11 (E)	0 (A) 11000 (E)
2	1892	1	2 (A) 1 (E)	0 (A) 3 (E)	0 (A) 110 (E)

Showing 1 to 2 of 2 entries

Click here to search already approved Advice

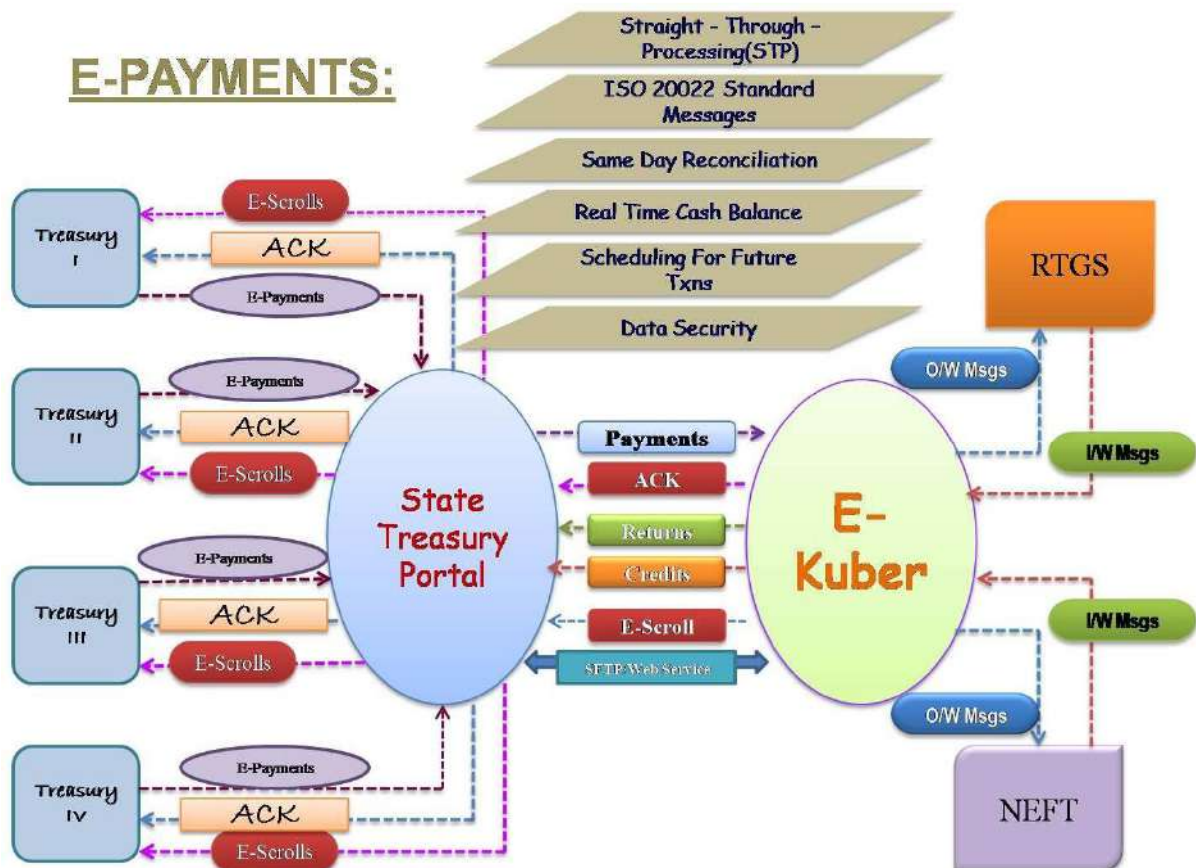
Search Calculate Refresh

E-Payments : E-Kuber Interface



E-Kuber Platform

- RBIs have christened its Core Banking Solution as e-Kuber for Standardized Receipt and Payments process of the Government of India and all State Governments.
- E-Kuber uses the National Electronic Fund Transfer for the transactions. The approach adopted by the RBI is influenced by the Odisha Electronic Receipt and Payment model.
- IFMS has been integrated with the e-Kuber of RBI where in all payments of the State Government mandated through the Treasuries, Divisions, Forest Divisions and PL Operators would be sent to the e-Kuber.
- E-Kuber processes the same and makes Payments to the concerned beneficiary A/C through the NeFT which is a two hours cycle.



CePC Imports the e-Payment Scroll

Directorate of Treasuries and Inspection
Finance Department, Government of Odisha

Welcome e-Treasury Officer (e-Treasury Officer) Financial Year: 2012-2013 Last Login: Nov 06, 2012 06:34 PM | Calculator

Central Scroll Import

Download/Import Debit Scroll File

Process Date * (DD/MM/YYYY)

Show 10 entries

Bank Name	Upload Date	Process date	File Name	Status	Log
State Bank of India	08/11/2012	08/11/2012	PAD08112012.xml	U	Log
State Bank of India	06/11/2012	03/09/2012	CloseMonth.xml	E	Log
State Bank of India	06/11/2012	06/11/2012	PAD06112012.xml	S	Log
State Bank of India	03/11/2012	03/11/2012	PAD03112012_newon5th.xml	S	Log
State Bank of India	03/11/2012	03/11/2012	PAD03112012.xml	E	Log
State Bank of India	28/10/2012	28/10/2012	PAD20102012.xml	S	Log

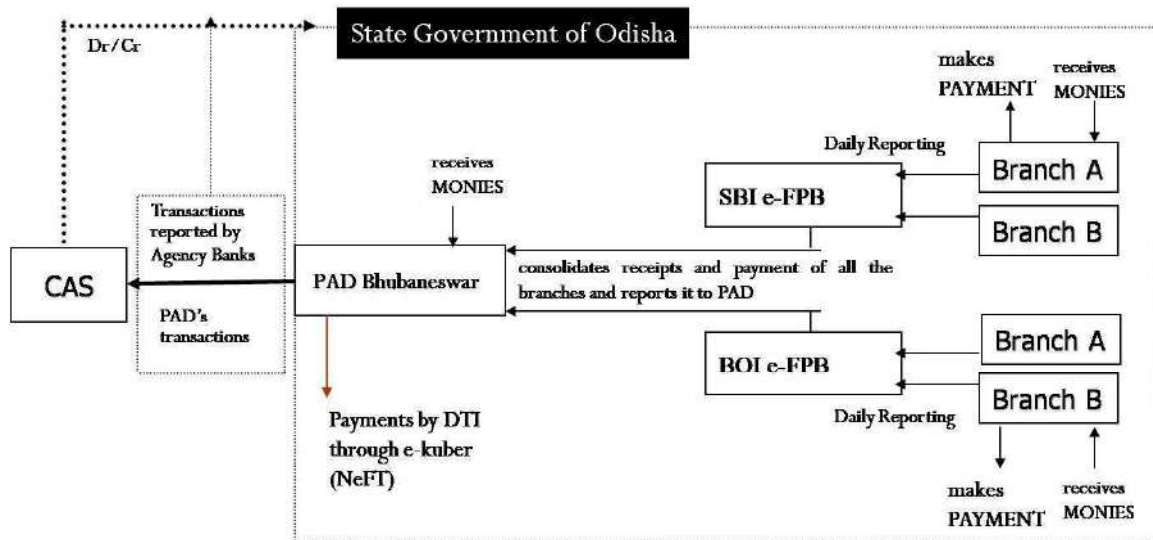
Showing 1 to 6 of 6 entries

First Previous 1 Next Last

Accounts Maintained by Odisha Govt at RBI Bhubaneswar :

- **OSTWA**
Odisha State Treasury Withdrawal Account – Debit balance A/c. – Payments through e-Kuber Platform (NeFT mode).
- **Odisha e-receipt A/c**
To receive Grants from Ministries/Institutions.

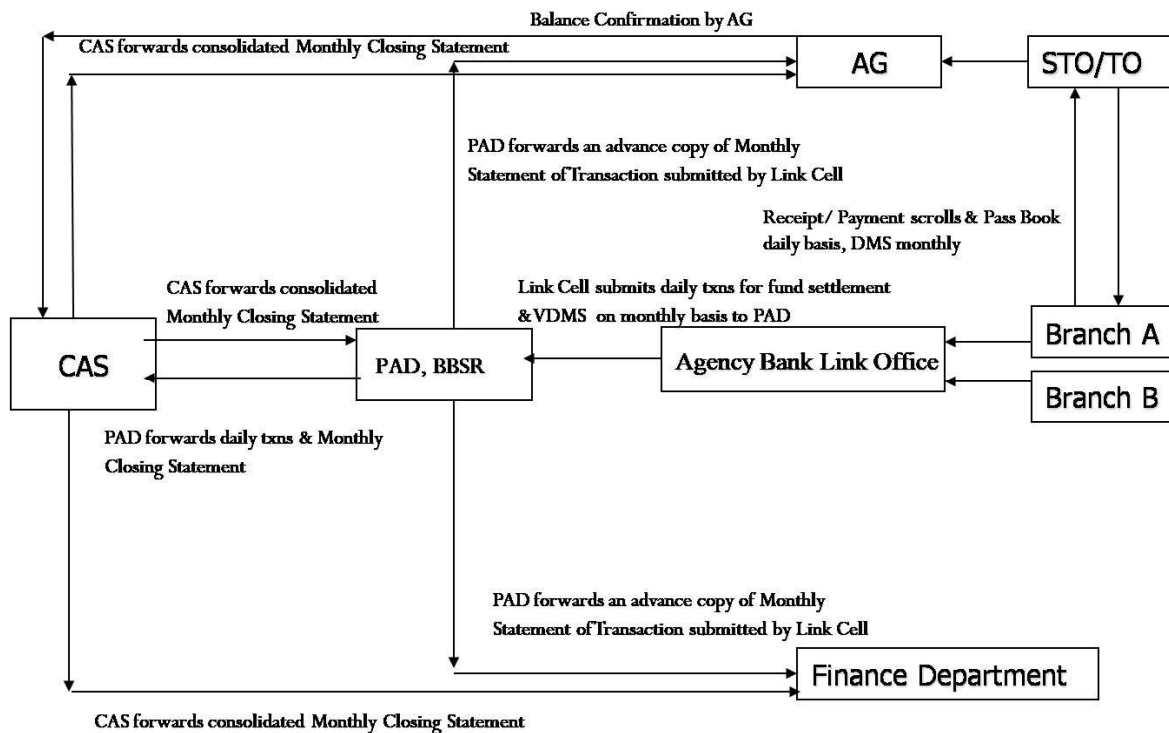
Reporting of State Government Transactions :



PAYMENT = Pension Payment
= Non-Pension Payment

RECEIPT = Tax Collection (Local bodies taxes, RTO fees, utility bills etc.)

Reporting of State Government Transactions



Accounts Code

Structure of Government Accounts

What is Accounts?

Broadly speaking Accounts are the systematic booking of transactions. In other words Accounts are a systematic record of various activities and functions expressed in financial terms and maintained by activity centers.

Accounting period: -

Government Accounts presents the transactions for the period from 1st April to 31st March. They are necessarily to comply with the budgetary structure of the country. Since budgets in India are on an annual basis, government transactions are also finalized in the accounts on an annual basis. However, the Govt. Accounts of each financial year are kept open for a certain period in the following year for adjusting transactions which took place in the previous financial year. This is considered necessary in order to allow certain inter government adjustments, correction of mis-classifications, clearance of certain transitory/ suspense heads and other relevant adjustments.

Basis of Accounts: -

With the exception of some book adjustments, the Accounts represent the actual cash receipts and disbursements during the Accounting period. All cash appropriations lapse at the close of the financial year. Although the govt. accounts are maintained on cash basis, a need has been felt for maintaining the relevant accounts on commercial basis in the case of those govt. departments/organisations where functions are purely or largely of a commercial nature. For this purpose proforma accounts are kept on commercial accounting principles for those commercial units. This enables the public to see the complete picture inter alia about cost of services rendered and the return from the investments.

Currency in which Accounts are kept :-

The Accounts of Government are maintained in Indian Rupees.

Form of Accounts : -

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may on the advice of the Comptroller and Auditor General of India, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

Structure of Government Accounts : -

Position before Government of India Act 1935

- Before the Government of India Act 1935 came into force, the Governor General was the custodian of the Public Account, which was a single account for the whole of India.

- All the financial transactions of the erstwhile provincial Governments were effected through the Central Balance.
- The account of each provincial Government was only a subsidiary account and the balance of each provincial Government was only an account balance.

POSITION AFTER GOVT. OF INDIA ACT, 1935 :-

- ❑ Consequent upon the coming into force of the Government of India Act 1935, the balances of provincial Governments were physically separated w.e.f 1st April 1937 from the Central Government.
- ❑ Separate Public Account was set up for each Government, into which all moneys received by a Government, whether on revenue account or other account were paid and credited and from which all disbursements on behalf of that Government were made.

POSITION ON ADOPTION OF THE CONSTITUTION OF INDIA :-

The Single Public Account was divided into separate parts in which the transactions of the Union Government and each of the State Government are recorded.

Viz. (i) Consolidated Fund
(ii) Contingency Fund and
(iii) Public Account

1) CONSOLIDATED FUND :-

All revenues received by the Union Government, all loans raised by issue of Treasury Bills, internal and external loans and all moneys received by Government in repayment of loans shall form one Consolidated Fund styled as "The Consolidated Fund of India" established under Article 266 (1) of the Constitution of India.

Similarly all revenues received by the State Government, all loans raised by the State Government, ways and means advances and all moneys received by the State Government in repayment of loans form one Consolidated Fund styled as Consolidated Fund of the State. [Article-266 (1)]

2) CONTINGENCY FUND :-

Contingency Fund of India established under Article 267 (1) of the Constitution of India is in the nature of an imprest placed at the disposal of the President to enable him to make advances to meet urgent unforeseen expenditure, pending authorization by the Parliament. Approval of the Parliament for such expenditure and for withdrawal of an equivalent amount from the consolidated fund is subsequently obtained, where upon the advances from the contingency fund are recouped to the Fund.

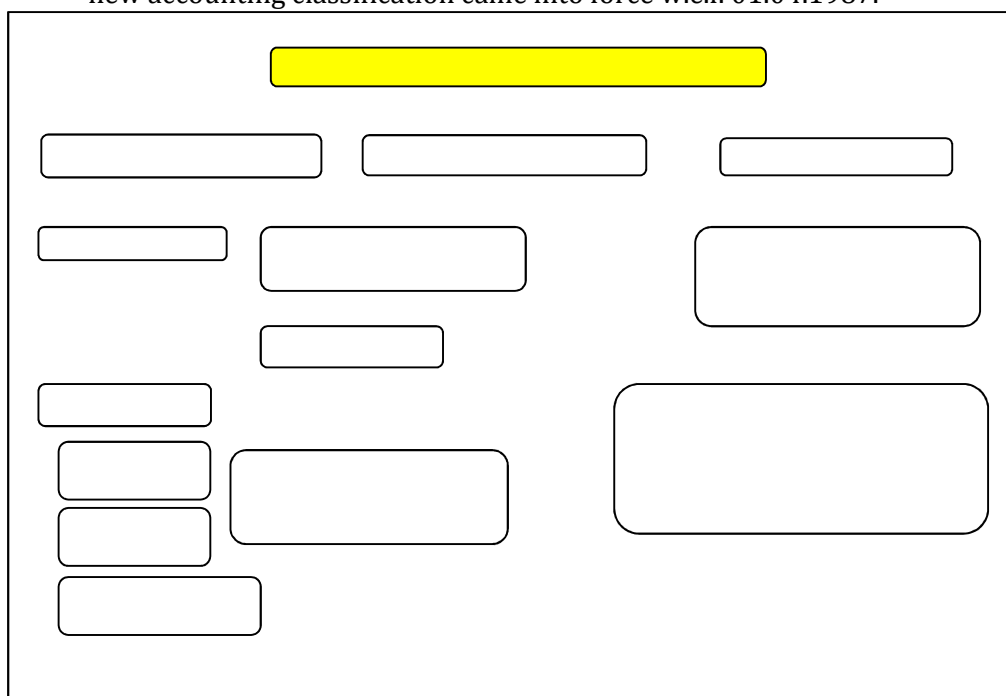
Similar is in the case of States Article 267 (2).

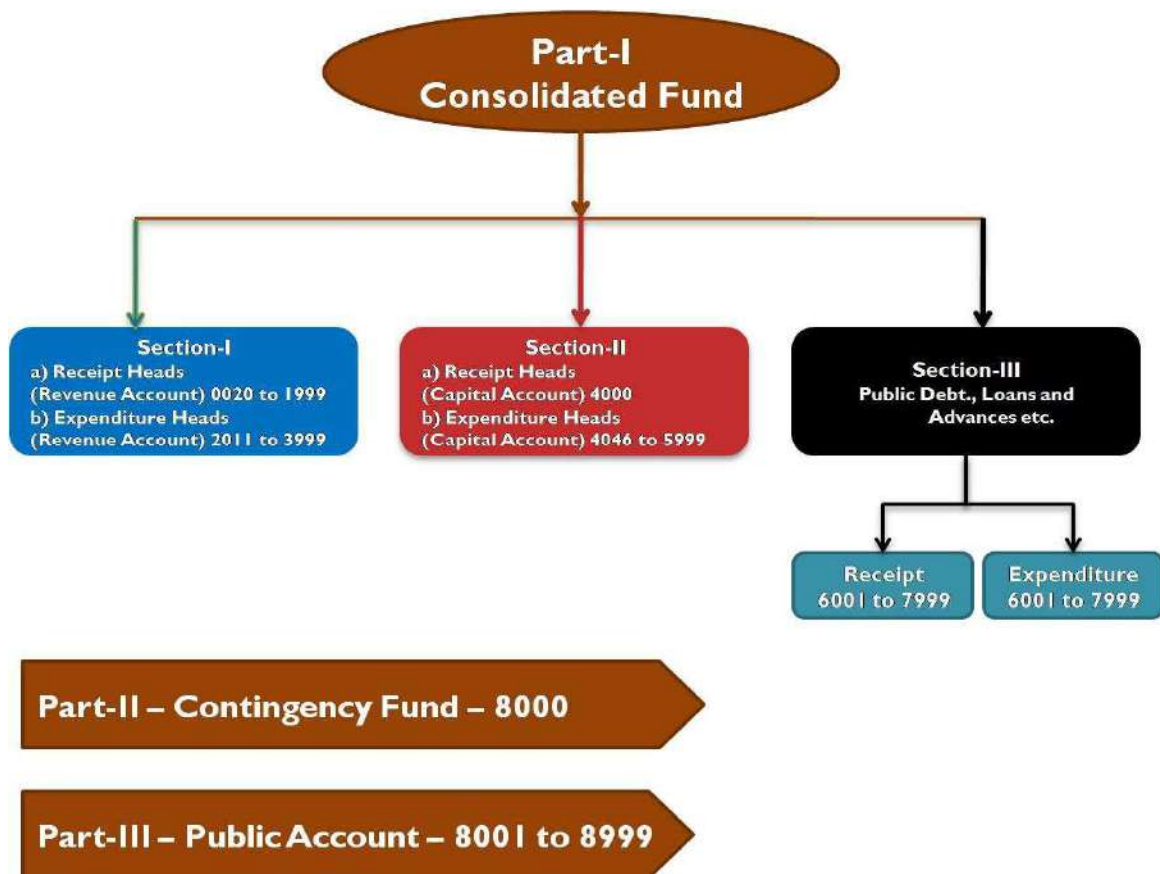
It is placed at the disposal of the Governor; Corpus of OCF is 400 Crore OCF Act.-1967.

3) PUBLIC ACCOUNT: -

Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government Accounts in respect of which Government acts more as a banker. Transactions relating to Provident Funds, Small Savings, Other deposits, etc. are a few examples. The Public money thus received are kept in the Public Account set up under Article 266 (2) of the Constitution. The connected disbursements are also made there from. Generally speaking Public Account Funds do not belong to Government and have to be paid back some time or the other to the persons or authorities, who deposited the money. Parliamentary/Legislative authorization for payments from Public Account is therefore not required. The excess of receipts in the Public Account over disbursements during each financial year is utilized by Government as a resource. The accumulated balances in the Public Account, is therefore a liability of the Government.

- Classification of transactions in Government Accounts on a function-cum-programme basis was introduced from 01.04.1974.
- This functional classification was evolved with the twin objectives of reflecting Govt. transactions in terms of functions, programmes and schemes and securing co-relation between accounting classification and plan heads of development.
- To bring about a closure co-relation between Plan schemes and Account Heads, Govt. constituted a committee consisting of representatives of Controller General of Accounts, the Budget Division in the Ministry of Finance, the Planning Commission and Comptroller and Auditor General of India to review the existing accounting classification and rationalize the Heads of Accounts wherever required.
- The recommendation of the Committee was examined and accepted by the Govt. and the new accounting classification came into force w.e.f. 01.04.1987.





With effect from 1st April, 1987 a new coding pattern was introduced for classification of Government Accounts. A Four Digit Code was allotted to the Major Head (corresponds to Functions) – the first digit indicating whether the Major Head is a receipt head or a revenue expenditure head, or a capital expenditure head or a loan head, as detailed below: -

If the first digit is 0 or 1	Revenue Receipt Head
If the first digit is 2 or 3	Revenue Expenditure Head
If the first digit is 4 or 5	Capital Expenditure Head
If the first digit is 6 or 7	Loan Head
If the first digit is 8	Contingency Fund and Public Account

Adding 2 to the first digit of the revenue receipt head will give the number allotted to the corresponding revenue expenditure head. Adding another 2 will give the capital expenditure head and another 2 will give the loan head of account. For example,

0401 – Receipt Head for Crop Husbandry

2401 – Revenue Expenditure Head for Crop Husbandry

4401 – Capital Outlay on Crop Husbandry

6401 – Loans for Crop Husbandry

A two digit code was allotted to Sub-Major Head (corresponds to Sub-Functions) starting from '01' under each Major Head. Where there is no sub-major head, the code '00' was allotted. Minor Heads (corresponds to Programmes) have been allotted a three digit code starting from '001' under each Major/Sub-Major Head. There are Sub-Heads (corresponding to Schemes), Detailed Heads (corresponding to Sub-Schemes) and Object Heads (corresponding to an object of expenditure).

Receipt Heads (Revenue Account)

A – Tax Revenue (0020 to 0044) Sector

(Sub – Sector)

- a) Taxes on Income and Expenditure (0020 to 0028)
- b) Taxes on Property, Capital and Other transactions (0029 to 0035)
- c) Taxes on Commodity and Services (0037 to 0044)

B – Non-Tax Revenue (0046 to 1475) Sector

(Sub – Sector)

- a) Fiscal Services (0046 to 0047)
- b) Interest Receipts, Dividend and Profit (0049 to 0050)
- c) Other Non-Tax Revenue (0051 to 1475)

C – Grants-in-aid and Contributions (1601 to 1606) Sector

Expenditure Heads (Revenue Account)

A – General Services (2011 to 2079) Sector

(Sub – Sector)

- a) Organ of State (2011 to 2016)
- b) Fiscal services (2020 to 2047)
- c) Interest payment and Servicing of Debt (2048 to 2049)
- d) Administrative Services (2051 to 2070)
- e) Pension and Miscellaneous General Services (2071 to 2075)
- f) Defence Services (2076 to 2079)

B –Social Services (2202 to 2251) Sector

(Sub – Sector)

- a) Education, Sports, Art and Culture (2202 to 2205)
- b) Health and Family Welfare (2210 to 2211)
- c) Water supply, Sanitation, Housing and Urban Development (2215 to 2217)
- d) Information and Broadcasting (2220 to 2221)
- e) Welfare S.C, S.T and O.B.C (2225)
- f) Labour and Labour Welfare (2230)
- g) Social Welfare and Nutrition (2235 to 2245)
- h) Others (2250 to 2251)

C – Economic Services (2401 to 3475) Sector

(Sub – Sector)

- a) Agriculture and Allied Activities (2401 to 2435)
- b) Rural Development (2501 to 2515)
- c) Special Areas Programmes (2551 to 2575)
- d) Irrigation and Flood Control (2700 to 2711)
- e) Energy (2801 to 2810)
- f) Industries and Minerals (2851 to 2885)
- g) Transport (3051 to 3056)
- h) Communications (3201 to 3275)
- i) Science Technology and Environment (3425 to 3435)
- j) General Economic Services (3451 to 3475)

D – Grants-in-Aid and Contributions (3601 to 3606) Sector

Receipt Head (Capital Account) (4000)

Expenditure Head (Capital Account)

A – Capital Account of General Services (4046 to 4076)

Sector

B – Capital Account of Social Services (4202 to 4250)

Sector

(Sub – Sector)

- a) Capital Account of Education, Sports, Art and Culture (4202)
- b) Capital Account of Health and Family Welfare (4210 to 4211)
- c) Capital Account of Water Supply, Sanitation, Housing and Urban Development (4215 to 4217)
- d) Capital Account of Information and Broadcasting (4220 to 4221)
- e) Capital Account of Welfare S.C, S.T and O.B.C (4225)
- f) Capital Account of Social Welfare and Nutrition (4235 to 4236)
- g) Capital Account of Other Social Services (4250)

C – Capital Account of Economic Services (4401 to 5475) **Sector**

- (Sub – Sector)
- a) Capital Account of Agriculture and Allied Activities (4401 to 4435)
 - b) Capital Account of Rural Development (4515)
 - c) Capital Account of Special Areas Programmes (4551 to 4575)
 - d) Capital Account of Irrigation and Flood Control (4700 to 4711)
 - e) Capital Account of Energy (4801 to 4810)
 - f) Capital Account of Industries and Minerals (4851 to 4885)
 - g) Capital Account of Transport (5002 to 5075)
 - h) Capital Account of Communications (5201 to 5275)
 - i) Capital Account of Science Technology and Environment (5401 to 5425)
 - j) Capital Account of General Economic Services (5451 to 5475)

E – Public Debt. (6001 to 6005) **Sector**

F – Loans and Advances (6075 to 7615) **Sector**

G – Inter State Settlement (7810) **Sector**

H – Transfer to Contingency Fund (7999) **Sector**

CONTINGENCY FUND (8000)

PUBLIC ACCOUNT

I – Small Savings, Provident Fund etc. (8001 to 8013) **Sector**

- (Sub – Sector)
- a) National Small Saving Fund (8001 to 8008)
 - b) State Provident Fund (8009)
 - c) Other Accounts (8010 to 8013)

J – Reserve Funds (8115 to 8235) **Sector**

- (Sub – Sector)
- a) Reserve Funds bearing Interest (8115 to 8121)
 - b) Reserve Funds not bearing Interest (8222 to 8235)

K – Deposits and Advances (8336 to 8554) **Sector**

- (Sub – Sector)
- a) Deposit bearing Interest (8336 to 8342)
 - b) Deposit not bearing Interest (8443 to 8451)
 - c) Advances (8550 to 8554)

L – Suspense and Miscellaneous (8656 to 8680) **Sector**

- (Sub – Sector)
- a) Coinage Accounts (8656)
 - b) Suspense (8658 to 8663)
 - c) Other Accounts (8670 to 8677)

FUNCTIONAL CLASSIFICATION :-

- ✓ The sector is sub-divided into four digit Major Heads of Account, in some cases the sectors are “in addition” sub-divided into sub-sector before their division into Major Heads of Account. Each sector in a section is distinguished by a capital letter of the alphabet.
- ✓ The Major Head of Account falling within the Consolidated Fund generally correspond to “Function of the Government” such as: Crop Husbandry, Public Works, Elections, etc.
- ✓ The Major Heads are further divided into 3 digit Minor heads. The minor heads subordinate to the Major Heads identify the programme undertaken to achieve the objectives of the functions. Before their sub-division into minor heads, the major head may have 2 digit sub-major heads (sub-functions). A programme i.e. a minor head may consist of a number of schemes or activities and these shall generally correspond to sub-heads below the minor head.
- ✓ A detail head is termed as an object of classification such as: Salaries, Office expenses etc. The sub-detail heads are the unit of appropriation such as Pay, D.A etc.

SIX TIER ARRANGEMENTS : -

The Major head, sub-major head, minor head, sub-head, detail head and sub-detail head constitute a six-tier classification basing on which State Budget is prepared.

- Sector / Sub-sector (Broad Group of Classification)
- Major Head (1st Tier) 4 digits
- Sub Major Head (2nd Tier) 2 digits
- Minor Head (3rd Tier) 3 digits
- Sub-Head (Schemes) (4th Tier) 4 digits
- Detailed Head (sub-schemes) (5th Tier) 5 digits
- Object Head (unit of appropriation (6th Tier) 3 digits

FORMS, POLICIES AND PROCEDURES : -

Govt. Accounts are prepared on the basis of forms, policies and procedure prescribed by the Central Govt. on the advice of the C & A.G of India (Art 150 of the Constitution read with DPC Act 1971 Section 22). The Govt. accounting policies and procedures have been prescribed, inter-alia, by way of following publications.

- Government Accounting Rule 1990
- Account code for Accountants General
- List of Major and Minor Heads of Account
- General Financial Rules
- Receipt and Payment Rules
- Central Public Works Department Codes
- Manual of Standing Orders (A&E), Vol. I & II
- Treasury Rules
- Financial Hand Book
- Budget Manuals etc.

ODISHA BUDGET MANUAL AND GOVT. BUDGETARY PROCESS

Budget as an Instrument of Financial Planning & Control

BUDGET :

The word '**Budget**' has been derived from a French word '**Bougette**' which literally means a small leather bag or wallet. In U.K the Finance Minister used to carry the documents relating to annual receipts and expenditures for presentation in the House of Commons in such a bag and hence the name. In course of time the contents assumed the name of the container and now in all countries, the word 'Budget' is most vital word in the parlance of Public Finance.

Concept of Budget :

- According to CIMA, London, budget is described as financial and quantitative statement prepared and approved prior to defined period of time, of the policy to be pursued during that period for the purpose of accomplishing a given objective.
- In other words, budget refers to a plan covering all the sectors of operations expressed in monetary or quantitative terms for a definite future period.
- A budget is a plan and a budget document is a manifestation of the government actions in future.

More explicitly, a budget contains information about plans, programmes, projects, schemes and activities-current as well as new proposals for the coming year, resource position and income from different sources, including tax and non-tax revenues, actual receipts and expenditure for the previous year; and economic, statistical and accounting data regarding financial and physical performance of the various agencies and organs of the government.

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources taking into account the socio-economic and political priorities.

Budgeting involves determination of

- *what is to be done and achieved,*
- *the manner in which it is to be done*
- *and the resources required for the same.*

Budgets can be defined as a quantitative statement, for a defined period of time, which may include planned revenues, expenses, assets, liabilities, and cash flows.

Budgeting refers to the process of designing, implementing, and operating **budgets**.

Budgeting, as a control tool, provides an action plan to ensure that the organization's actual activities are least deviated from the planned activities.

Budget formulation consists of a series of activities:

- creating a budget department or appointing a budget controller,

- developing guidelines for budget preparation, developing budget proposals at the department/ business unit level,
- developing the budget for the entire organization, determining the budget period
- and key budget factors, benchmarking the budget, reviewing and approving the budget, monitoring progress, and revising the budget.

Approaching Budget :

The budgeting process usually uses a combination of both the **top-down approach**, where the top management decides the budget and passes it on to the lower levels of management,

and **bottom-up approach**, wherein the lower levels of management set the budget and present it to the top management who review it and suggest the required changes before implementation.

CONSTITUTIONAL PROVISION :- Making Budget Necessary

- Under Art. 202 of the Constitution of India, the Governor of the State shall cause to be laid before the Legislature of the State 'a statement of the estimated receipts and expenditure of the State for each financial year. This statement is titled as 'Annual Financial Statement' popularly known as 'Budget'.
- Besides the Article 202, the other Articles relevant to the budgetary process are the Articles 204, 266 and 267 of the Constitution.
- According to Article 266, all revenue received by Government, all loans raised by Government or money received in repayment of loans are required to be credited to the Consolidated Fund of the State. Similarly all the expenditure of the State Government is incurred by debit to the Consolidated Fund of the State.
- This expenditure can be incurred only after following the set procedure in accordance with the Appropriation Act to be passed by the State Legislature as laid down in Article 204 of the Constitution.

Budget Process :

The Budget Process in India, like in most other countries, comprises four distinct phases.

- **Budget Formulation:** This phase starts with the issuance of a Budget Circular by the Finance Department being the Nodal Department on behalf of the State to monitor the entire process of Budget formulation and compilation. It involves the major task of preparation of estimates of expenditure and receipts for the ensuing financial year through a two-way approach i.e., top down and bottom up approach. During formulation, budget proposals from various Administrative Departments are aggregated and merged by the Ministry/Department of Finance.

- (i) As specified in the Odisha Budget Manual, the state's budget preparation begins with the submission of budgets by the Drawing and Disbursement Officers (DDOs) who are based at district and sub-district levels.
- (ii) The Controlling officers are the mid-level officers who are to ensure submission of budget estimates by the Estimating officers and compile the same for onward submission to the Administrative Departments.
- (iii) The departmental budgets are sent to the Finance Department where they are finalized and compiled to create the state's budget by the end of November. Pre-budget scrutiny meetings are held at the level of Finance Department with the Administrative Departments to finalise the Revised Budget as well as the Annual Financial Statement with particular reference to the Non-plan Expenditure or Administrative Expenditure.

- Budget Enactment: approval of the proposed Budget by the Legislature through the enactment of Finance Bill and Appropriation Bill;

The budget so prepared is approved after discussion and debate in the legislative assembly. During this enactment phase in Odisha, the standing committee members hold detailed and intensive discussions concerning the specific departments assigned to them.

- Budget Execution: enforcement of the provisions in the Finance Act and Appropriation Act by the government—collection of receipts and making disbursements for various services as approved by the Legislature; and subsequently after the budget has been approved, policies and programmes are implemented by various departments.

Legislative Review of Budget Implementation: Lastly, the Comptroller Auditor General (CAG) of India audits the departments to determine the extent to which the budget has been respected by various budget headings.

- At the end of the Budget year i.e., Financial year on 31st March the AG (O) prepares three reports called Appropriation Account, Finance Account and C&AG Reports to be vetted by the C&AG of India and returned to the State Govt. through AG (O).
- The said reports are then submitted to the Finance Department which ultimately sends to each and every Administrative Department for perusal and necessary compliance.
- The compliance reports of each and every Administrative Department is deliberated and discussed in the PAC meeting.

Form of the Budget :

The term "Annual Financial Statement" used in the Constitution has broad scope and implications. The Constitution does not specify the form, in which the financial statements are to be presented to the legislature.

- But under Article 202 it has been specified that the financial estimates should show separately the expenditures "charged" on the "Consolidated Fund" of the State and the sums proposed for vote of the legislature to be met from the Consolidated Fund of the State.

- It also stipulates that the expenditure from the Consolidated Fund should be distinguishable as revenue and other than revenue expenditure.

Budget Circular of FD for the F.Y. 2017-18

A significant reform initiative in the budgeting process, announced by the Finance Minister, in his budget speech of 2016-17 is the merger of the Plan and non-Plan distinction in expenditure budgeting. This is to be implemented from the budget of 2017-18.

Similarly, the Budgeting process of the State has switched over to the merger of Plan and Non-plan Expenditure into what is now called the Programme Expenditure. This has been stipulated in the Budget circular issued by the Finance Department for the Financial Year 2017-18.

Plan/Non-Plan Merger:

The reform has been initiated in light of the policy decision to do away with the term 'Plan' while distinguishing expenditure on socio-economic welfare programmes and schemes in the wake of abolition of Planning Commission.

Besides, a notion has widely gained ground among the policy-makers and officials across all levels that Plan expenditure is good and Non-Plan is bad.

This bias in favour of Plan expenditure and against Non-Plan expenditure has led to a situation in which essential Non-Plan expenditure such as maintenance of assets, recruitment of doctors, teachers etc. is neglected.

Outcomes and outputs of programmes depend on total expenditure, Plan and Non-Plan put together and not merely on Plan expenditure.

Plan and Non-Plan distinction in the budget is therefore, neither able to provide a satisfactory classification of developmental and non-developmental dimensions of Government expenditure nor an appropriate budgetary framework.

In the above context, the Government has decided to do away with the practice of classifying expenditure as 'Plan' and 'Non-Plan' in the Budget. With the removal of this artificial distinction it is expected that the link between spending and outcomes will improve and become more holistic and focused.

With the removal of the Plan and Non-Plan distinction the focus of budgeting and expenditure classification will shift to revenue and capital expenditure, as has been envisaged in the Constitution of India.

The six tier functional classification system forms the base on which budget estimates are presented. All expenditure provisions are appropriately classified at the relevant levels in the six tier classification. The distinction between Revenue and Capital expenditure/receipts also, as mentioned above is based on the functional basis with the first digit denoting whether the transaction is receipts, revenue expenditure, capital expenditure or loans. The robustness of the above classification system has withstood the needs of the government budgeting and

accounting and the same will be continued as the base even while the distinction between Plan and Non-Plan will be dispensed with.

Classification / Categorization of State Government Expenditure

BROAD CATEGORY	SUB-CATEGORY
A. Administrative Expenditure	i. Establishment, Operations and maintenance (EOM) Expenditure ii. Debt Servicing Expenditure
B. Programme Expenditure	i. State Sector Schemes ii. Central Sector Schemes iii. Centrally Sponsored Schemes
C. Disaster Response Funds	i. State Disaster Response Fund ii. National Disaster Response Fund
D. Transfers from State	i. Union Finance Commission Transfers to Local Bodies ii. State Finance Commission Transfers to Local Bodies iii. Other Transfers

From these constitutional provisions it follows that the “Annual Financial Statement” of the State Government to be presented to the Legislature shall consist of the following three parts:

- Part- I - Consolidated Fund Of the State.
(Art. 266(1) of the Constitution)
- Part- II - Contingency Fund of the State.
(Art.267(1) of the Constitution)
- Part- III- Public Accounts of the State.
(Art.266(2) of the Constitution)

Part-1-Consolidated Fund of the State: Art.266(1) of the Constitution

The Consolidated Fund is the source for all the “usual” budgetary transactions whether of capital, revenue or loan nature. State Tax and Non-Tax revenues are entered into the Consolidated Fund and any expenditure which are to be met from the Consolidated Fund must be voted by the State Legislature. Expenditures of ‘Charged’ nature are also met out of the Consolidated Fund.

The Consolidated Fund itself comprises of two parts:

- a) the revenue account ; and
- b) the capital account.
- c) the loan account

The **Revenue account** comprises expenditures covering the routine administration of the State, such as wages, salaries, maintenance and repairs, telephone expenses, day to day

office running expenses and other overheads. Expenditures relating to the creation of assets - and this includes most (but not all) of Plan expenditure - are in the Capital account.

Revenue receipts are all those incomes which do not incur repayment liability. These include, in addition to the State's own revenues, grants from the Central Government for the financing of State Plans, as well as non-plan grants.

Capital receipts include

- internal debt,
- loans from the Center
- and the State's recovery of its own loans advanced to State Corporations, Co-operative Societies, etc., and are entered in the capital account.

On the outlay side of the capital account, there are expenditures corresponding to the State's own investment outlay and disbursements, which are comprised of repayment of State public debt and the loans and advances made by the State to the various entities. Thus, both the capital and debt portions of the Consolidated Fund are under the Capital budget

The **Loan account** is the account of public debt incurred and discharged and of loans and advances made by the State Government to local bodies, employees and others and recovered from them.

RUPEE COMES FROM (CONSOLIDATED FUND) 2017-18

<u>Sl. No.</u>	<u>Source</u>	<u>Amount (in Cr.)</u>	<u>Share %</u>
1.	State's own tax	26800.00	25.08
2.	State's Own Non-Tax	9500.00	8.89
3.	Shared Tax	31421.67	29.39
4.	Grants-in-Aid from Centre	21209.85	19.83
5.	Recovery of Loans and Advances	130.00	0.12
6.	Loans from different sources	17003.46	15.90
7.	Provident Fund and Other Funds & Deposits (Net)	845.89	0.79
TOTAL:-		106910.87	100.00

RUPEE GOES OUT (CONSOLIDATED FUND) 2017-18

<u>Sl. No.</u>	<u>Source</u>	<u>Amount (in Cr.)</u>	<u>Share %</u>
1.	Debt Servicing (Interest Payment)	5000.00	4.68
2.	Debt Servicing (Repayment of Loans)	3414.64	3.19
3.	Disbursement of Loans (Administrative)	485.47	0.45
4.	Other Revenue Expenditure	70591.56	66.03
5.	Expenditure in Capital Sector (Other than Repayment of Loans)	20773.53	19.43
6.	Disaster Response Funds	1824.00	1.71

7.	Transfers from State	4821.67	4.51
	TOTAL -	106910.87	100.00

Budget as per Revised Form

Budget Estimate for 2017-18

Demand No- 7 Works Department

<u>Administrative Expenditure</u>			<u>Programme</u>	<u>Expenditure</u>		
EOM	DSE	TOTAL	SSS	CS	CSS	TOTAL
Revenue 1686.84	0.00	1686.84	0.00	0.00	505.00	505.00
Capital 0.00	0.00	0.00	2682.50	0.00	90.00	2772.50

<u>Disaster Response Fund</u>			<u>Transfers From State</u>			
SDRF	NDRF	TOTAL	UFCTL	SFTCL	OT	TOTAL
Revenue 0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital 0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue 2191.84

Capital 2772.50

Grand Total 4964.34**Abbreviation for Budgetary segments**

EOM: Establishment, Operations and Maintenance Expenditure;

DSE : Debt Servicing Expenditure;

SSS : State Sector Schemes;

CS : Central Sector Schemes;

CSS : Centrally Sponsored Schemes;

NDRF : National Disaster Response Fund;

SDRF : State Disaster Response Fund;

UFCTL : Union Finance Commission Transfers to Local Bodies;

SFCTL : State Finance Commission Transfers to Local Bodies;

OT : Other Transfers;

Part-II- Contingency Fund:

Art. 267(1) of the Constitution of India lays down special procedure for **meeting unforeseen and emergent expenditure pending authorization of Legislature**, by formation of a Contingency Fund for the State through an enactment of the State Legislature. This fund is in the nature of an imprest and placed at the disposal of the Governor. The fund has been created by transfer of a fixed sum from the Consolidated fund of the State.

Advances made from the Fund required to be recouped by necessary supplementary provision. The out-go of money from this Fund, the recoupment thereof and the balances at the close of the financial year shall be shown in Part-II of the Annual Financial Statement or Budget.

Act and Rules of OCF (Appendix-I & II)

Part-II-Public Account of the State (Art. 266(2))

The Public Account includes those funds which do not rightly belong to the State but which the State holds in trust for other entities. This would include such items as deposits from Municipal Corporations, pension fund accumulations of the employees' provident fund, and reserve and depreciation funds. It could rightly be characterized as the fund for which the State acts as "banker".

Budgetary control involves the following:

- a) The objects are set by preparing budgets.
- b) The business is divided into various responsibility centres for preparing various budgets.
- c) The actual figures are recorded.
- d) The budgeted and actual figures are compared for studying the performance of different cost centres.
- e) If actual performance is less than the budgeted norms, a remedial action is taken immediately.

The main objectives of budgetary control are the follows:

- 1) To ensure planning for future by setting up various budgets, the requirements and expected performance of the enterprise are anticipated.
- 2) To operate various cost centres and departments with efficiency and economy.
- 3) Elimination of wastes and increase in profitability.
- 4) To anticipate capital expenditure for future.
- 5) To centralise the control system.
- 6) Correction of deviations from the established standards.
- 7) Fixation of responsibility of various individuals in the organization.

Budgetary Provisions Ensuring Financial Control

Rule-83 of OBM

Distribution of Maintenance provisions:-

- O & M provisions allowed to various Engineering Departments are to be utilised as per norms fixed by the Finance Commission.
- These norms are normally based on area of certified Ayacut, length and types of road, plinth area of building.
- These provisions are made as lump in the budget and the C.O. after enactment of Appropriation Bill shall effect distribution of the provisions among Divisional Officers under his control.

- In case of budget provisions for special repairs or maintenance of important capital assets the AD may issue guidelines with the concurrence of FD as to which of the special repairs should be taken up against the lump provision.
- High Level Monitoring Committee may also be formed to monitor the expenditure for special repair works out of lump.
- C.O.is squarely responsible for supervising expenditure as well as accounting for such expenditure.

Rule-89 of OBM

Submission of Expenditure Statement

DDO - To submit monthly expenditure to CO by 10th of next month

CO -To submit verified actual to AD by 15th separately for NP, SP, CP & CSP

AD -To submit reconciled Non-Plan expenditure statement to FD & reconciled Plan expenditure statement to P&C Department.

Budgetary Provisions Ensuring Financial Control

Revised Estimate as method of control:- Rule-91& 92 of OBM

- RE in the Budget for a year indicates the final level of expenditure anticipated during the rest of the months of the FY on any unit of appropriation.
- RE forms the basis for review of Budget Estimate for the coming year.
- CO is required to submit Annual Budget Estimates of non-plan budget based on the RE.
- The same is taken up during the pre-budget scrutiny meeting at the level of FD for finalisation of RE.
- Thus, while deciding the BE for the next year in the FD the updated revised figures has to be furnished by the CO.
- In doing so the CO has to take into account the reconciled figures furnished by the AG (O).
- The revised estimate for plan schemes shall also be discussed by means of New Demand Schedules at the time of pre-Budget meeting to be held at the level of respective Administrative Departments.
- Budgetary status of Revised Budget

The revised estimate does not by itself convey any appropriation or allocation of fund. The responsibility of the CO is to see that necessary action is taken to augment fund either by way of Supplementary provision or by re-appropriation basing on the revised estimate proposals.

Legislative control over Public Purse :

It is a fundamental principle that a democratically constituted legislature exercises the most important control over the public finances. Likewise, in the administration of finance in India, legislature plays the key role.

The financial system of India consists of two branches: revenue and expenditure.

As regards revenue, it is laid down by the Constitution of India that no tax shall be levied or collected except by authority of law. The executive cannot impose any tax without legislative action.

As regards expenditure, the pivot parliamentary control is the Consolidated Fund of India. No money can be issued out of this Fund unless the expenditure is authorised by an Act of Appropriation passed by the Parliament. It means that the executive cannot spend the public revenue without parliamentary sanction.

Budget and Budgetary Control :

The budget is a vital part of planning and control and it represents as significant mechanism for performance evaluation.

In universal terms, a budget is an assessment of the income and expenses over a specified future period of time.

Legislative control over public purse is the central point in public financial administration and key to the public accountability system. Legislature sets goals of public financial management and watches performance of government in these areas.

Legislative controls over executive are an exercise of power through a series of techniques (goal setting, restrictions and reporting) to ensure that expenditure remains within the grants and the financial actions of government correspond to fiscal policies and objectives approved by the Legislature.

Budget is the instrument through which the goal setting is approved by the Legislature and against this; the executive provides information of performance in the form of accounts and other performance reports.

(Departmentally Related Standing Committees)

Audit contributes to the accountability process through objective and independent analysis of the performance information and reporting on such matters to Legislature. Audit reports assist Legislature to keep government accountable by enabling it to demand improvement in performance.

(AG/CAG Reports on Appropriation Account)

Legal framework of Legislative control:-

Legal foundation of Legislative control is based on the Constitutional provision that all revenues and receipts of Government are to go to a 'Consolidated Fund' and moneys can be

withdrawn from the 'Fund" only in accordance with the laws passed by the Legislature (Odisha Legislative Assembly) in shape of Appropriation Act. (Art. 266 of the Constitution)

Legislative Rules/Orders :

- Introduction of New Service and New Instrument of service.
- Approval of excess demands for grants by PAC before their presentation to the Assembly for discussion and approval.
- Examination of detailed demand for grants and proposals for taxation by the Departmental Standing Committees.
- Placing of various documents along with the Budget proposals.
- Placing of performance Budget along with the detailed demand for grants.

Institutions of Legislative Control :

While the Legislative controls are defined in the Constitution, the operation of controls is ensured through committees established by Legislative Rules etc.

These committees are

- Public Accounts Committee (PAC),
- Committee on Public Undertaking (COPU),
- Estimates Committee (EC)
- Departmentally Related Standing Committees (DRSC).

Key issues in strengthening the parliamentary financial control

- Legislative financial control system in India has a firm legal base and meets the norm of good governance. But there is significant gap between theory and practice.
- To strengthen Legislative control, budget proposals need be supported by expenditure plan and periodical reports on performance. This will contribute to greater depth in control and ensure effective accountability of government to Legislature.
- A Legislative budget office could be a suitable institutional mechanism for this. Effective use of information technology would facilitate Legislative financial control.
- Media participation in the Committee's deliberations will improve public financial accountability.
- Timely response and complete action on Audit Reports will need to be assured to strengthen Parliamentary Control and accountability process.

Maintenance of Cashbook

S.R-37 - The following rules shall be observed by all Government officers who are required to receive and handle cash:—

- (i) Each officer should **maintain a cash book in Form O. T. C- 4** for recording in separate columns **all moneys received by him on behalf of Government** and their subsequent remittance to the treasury or the bank as well as **moneys withdrawn from the treasury or the bank** either by bill or by cheques and their subsequent disbursement.
 - (ii) All **monetary transactions** should be **entered in the cash book as soon as they occur**, and **attested by the head of the office in token of check**.
 - (iii) **The cash book should be closed regularly and completely checked**. The head of the office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
 - (iv) **At the end of each month**, the head of the office should verify **the cash balance in the cash book and record a signed and dated certificate to that effect**.
 - (v) **An erasure or overwriting of an entry once made in the cash book is strictly prohibited**.
 - ✓ If a mistake is discovered, it should be **corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines**.
 - ✓ The head of the office **"should initial every such correction and invariably date his initials**.
- ❖ **The transactions relating to Permanent Advance need not be passed through the cash-book**. They will be watched through the office contingent register.
 - ❖ The cash book should be **bound in convenient volumes and their pages machine numbered**.
 - ❖ Before bringing a cash book into use the Head of the office or officer nominated by him **should count the number of pages and record a certificate of count on the first page** of the cash book.

- ❖ The **cash books** maintained by the Drawing and Disbursing Officer under the above rule should be **preserved for a period of 20 years**.

Advances :

- ❖ As the advance given to the officials or making local purchase, etc are not final payment.
 - ✓ they should be written in red ink in the right hand side of the inner column of the cash book .
 - ✓ and should also be noted in a simple register styled as "**Register of Advances**".
- ❖ **Register of Advances should** show therein
 - ✓ all the particulars regarding the date
 - ✓ the name and designation of the official,
 - ✓ the amount of the advance
 - ✓ the purpose for which it is given,
 - ✓ date of submission of the account of purchase made (supported by necessary vouchers),
 - ✓ the total amount adjusted and
 - ✓ the balance refunded.

The Odisha General Financial Rules

Structure of Govt. Account

(Prescribed by the Comptroller & Auditor General of India)

1. Consolidated Fund of State (Art 266(1))
2. Contingency Fund (Art 267(1))
3. Public Account(Art. 266(2))

Consolidated Fund of State (All moneys due to Govt)

Sources of Revenue:-

- All revenues received by Govt. of Odisha
- All loans raised by issue of Treasury Bills and Ways & Means

All moneys received towards recovery of Loan

Contingency Fund of State

- Fund created by transferring a fixed sum from consolidated fund
- This is in nature of an imprest at the disposal of Governor for meeting emergency & unforeseen expenditure
- Governor can authorise expenditure subject to post facto sanction by State Legislature

This is guided by OCF Act, 1950 and OCF Rules, 1967

Public Account Fund of State (money held by Govt as a Banker)

All other public money received by or on behalf of State govt which are not creditable to consolidated fund are credited to Public account

3 divisions

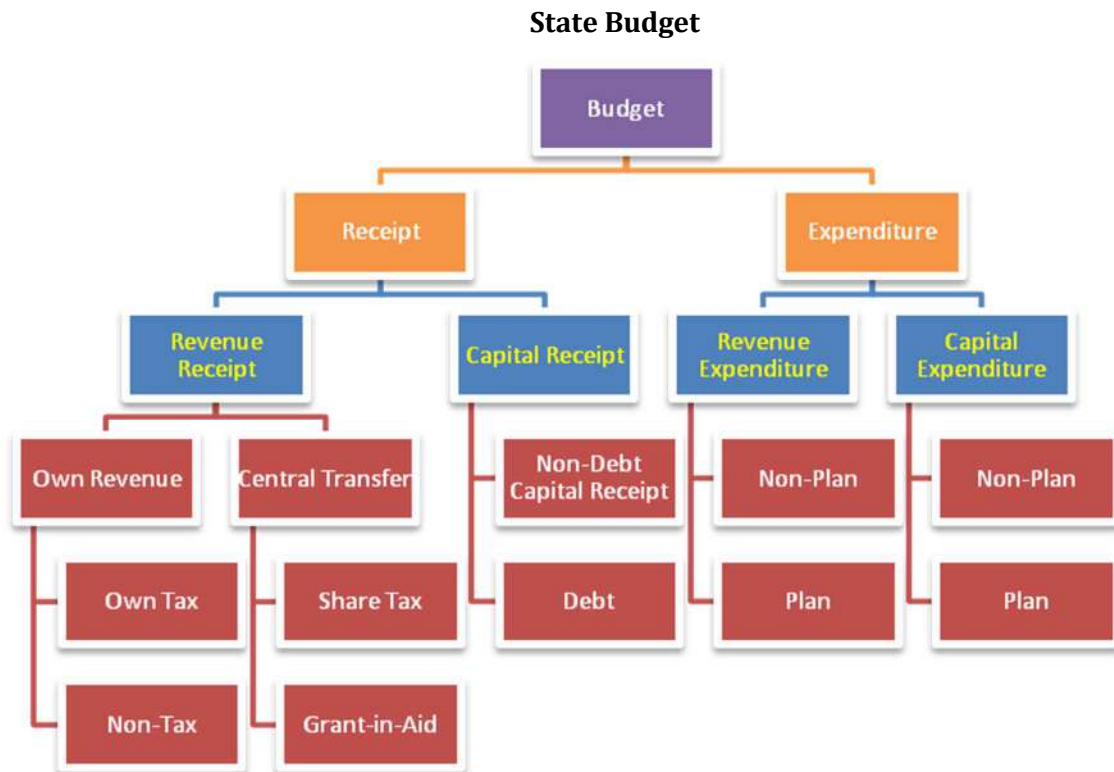
- Unfunded debt (State PF, small scale savings collection, National small savings fund)
- Deposits & Advances (which the state govt afterwards pays)
- Remittances(Adjusting Heads, debits & credits)

Public a/c outgo fund are not required to be voted in Assembly. But major head wise estimates of receipts & outgo are placed in legislature & reflected in Finance A/c of C&AG.

Consolidated Fund of State (Rule 297 to 300 of OGFR Vol. I)

(Budget) Classification

1. Revenue A/c (It is the a/c of current income & expenditure
2. Capital Account (It is the a/c of capital nature such as construction of buildings, irrigation projects, electricity projects. That means expenditure incurred with an object of increasing concrete assets of a material & permanent character. These are ordinarily met from sources other than current revenue e.g. borrowings, accumulated balances, receipts of capital nature)



Revenue A/c has two aspects

Receipts

1. Tax Receipts
 - (a) Taxes on Income & expenditure (e.g. Profession Tax, Agricultural income)
 - (b) Taxes on property & capital Transactions (e.g. Land revenue, Stamp duties, Registration charges, Holding tax, etc)
 - (c) Taxes on commodities & services (e.g. GST, ET, State excise, Motor vehicle tax, electricity duties, Taxes on passengers & goods)
2. Non-tax Receipts
 - (a) Interest receipts
 - (b) Dividends / profits
 - (c) other non-tax revenue like cess, royalty (mining royalty/forest royalty), irrigation & industrial water rate

3. Grant-in-aids/ contributions

- (a) Statutory grants awarded by Finance Commission
- (b) Discretionary Grants sanctioned by Planning Commission to finance plan outlays.

Expenditure

1. General Services

- (a) Organ of the state (e.g. expenditure of different Dept., salaries)
- (b) Interest payments (to central Govt. & market loans)
- (c) Administrative services (e.g. police, judiciary, jails)
- (d) Pensions & misc expenses
- (d) Defence services

2. Social Services

Education, sports, Art & culture, health & FW, information & Broadcasting, Housing & UD, labour & welfare

3. Economic services

Irrigation, Flood control, Energy, Industries & Minerals, Science & Technology, Information Technology, Transport, Environment

4. Grant-in-aids/ contributions

OGFR Vol. I contains Rules & OGFR Vol II contains Appendix & Forms.

- The Rules are essentially executive orders of the Governor; describe primarily the financial powers of different authorities and the procedure prescribed by the Government which should be followed by them in discharging the functions entrusted to them.
- In the matter of receipt, custody and disbursement of Government money these rules are supplementary to the rules in the Orissa Treasury code and should be applied in conjunction with them.
- Departmental authorities should follow these rules supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

Some Imp. definitions

Definitions U/r 2 of OGFR

➤ **Controlling Officer**

Controlling Officer means a head of a department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure & or collection of revenue by the authorities subordinate to the department [Rule2 (ix)]

➤ **Head of an Office**

Head of office means any authority declared to be such by the administrative Department or Head of Department . If the declaration is made in general terms and not with reference to specific rules the Head of office may exercise all powers both administrative and financial under Orissa Service Code , Orissa T.A. Rules , G.P.F. (O) Rules , the Orissa Treasury Code and the Orissa General financial Rules etc. **[Rule 2 (Xv-a)]**

➤ **Drawing and Disbursing Officer:-**

Drawing and Disbursing officer means a Departmental officer who is entrusted with the responsibility of Drawing and Disbursing funds of the Government.

Note 1- Administrative department/ Heads of Departments shall be competent to declare “Officers holding Group B & above posts” under their administrative control as Drawing and Disbursing officer in respect of specific establishments

[Rule 2 (ix-a) read with F.D. Notification No. codes 28/2007 No. 54673/F dt.10.11.2009]

Note 2- The Comptroller of Finance of Universities & designated authority/ principals of Non-Govt. 255 Fully Aided +3 degree Colleges may be declared as Drawing & Disbursing Officer in respect of their establishment by respective administrative Departments **[F.D. NOM No. 45174/F dt.4.10.2008]**

PROCESS OF EXPENDITURES

1. Budget Provision
2. Allotment
3. Sanction
4. Preparation of Bill by DDO
5. Presentation of Bill in Treasury /Passing of Bills
6. Payment to vendors/ meeting of expenses
7. Monthly expenditure Statement by DDO to Controlling officers
8. Monthly expenditure Statement by Controlling officers to AG
9. Reconciliation & verification with A.G.
10. Appropriation a/c by A.G

Six (6) Tiers classification of accounts/ functional classifications

Example

1. Sector/Sub-Sector (Broad group of Classification)
2. 1st Tier Major Head (4 digits) [Function- General Education]
3. 2nd Tier Sub-Major Head (2 digits) [Sub- Function- Elementary Education]
4. 3rd Tier Minor Head (3 digits) [Programme- Govt. Primary School]
5. 4th Tier Sub-Head (4 digits) [Schemes-Primary School]
6. 5th Tier Detailed Head (5 digits) [Sub-schemes- Salary]

7. 6th Tier Object Head (3 digits) [object of expenditure/Unit of appropriation- pay/D.A.]

FUNCTIONAL CLASSIFICATION

- The sector is sub-divided into 4 digit Major Heads of Account, in some cases the sectors are “in addition” sub-divided into sub-sector before their division into Major Heads of Account. Each sector in a section is distinguished by a capital letter of the alphabet.
- The Major Head of Account falling within the Consolidated Fund generally correspond to “Function of the Government” such as: Crop Husbandry, Public Works, Elections, etc.
- The Major Heads are further divided into 3 digit Minor heads. The minor heads subordinate to the Major Heads identify the programme undertaken to achieve the objectives of the functions. Before their sub-division into minor heads, the major head may have 2 digit sub-major heads (sub-functions). A programme i.e. a minor head may consist of a number of schemes or activities and these shall generally correspond to sub-heads below the minor head.

Expenditure & control of Expenditure

Rule 6, 8, 9, 10, 11, 12, 164, 315, 316, 317, 318, 319, 320, 321, 322 & 323 are relevant.

Rule 6 O.G.F.R.-VOL-I – (Withdrawal of moneys from the Government Account)

Unless authorized by rules or orders, moneys may not be drawn from the Government account for investment or deposit elsewhere without the consent of the Finance Department

Rule 8 O.G.F.R.-VOL-I –

No authority may incur expenditure or enter into liability involving expenditure from Consolidated Fund & Contingency Fund until the expenditure has been sanctioned by general or special orders of the Government or by an authority to which power has been delegated in this behalf & the expenditure has been provided for in the authorized grants & appropriations for the year.

Rule 9 OF O.G.F.R. –VOL-I (Standards of Financial Propriety)

Every officer incurring or authorizing expenditure from public moneys or stores should be guided by high standards of financial propriety which means

- He is to exercise vigilance, as a person of ordinary prudence would exercise in respect of expenditure of his own money while incurring expenditure from public moneys
- The expenditure should not be prima facie more than the occasion demands.
- No authority should exercise its power of sanctioning expenditure to pass an order which will be directly to its own advantage.
- Public moneys should not be utilized for the benefit of a particular person or section of the community except in case of a claim for the expenditure enforced in a court of law, or an expenditure in pursuance of a recognized policy or custom.
- The amount of allowance should be so regulated that the allowances are not on the whole a source of profit to the recipients

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

Rule 11

- A controlling officer must ensure that
 - the total expenditure is kept within the limits of the authorized appropriation
 - the funds are expended in the public interest and upon objects for which the money was provided.
- He should take complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.
- Expenditure in excess of the amount of grant or appropriation, as well as expenditure not falling within the scope or intention of the grant or appropriation, unless regularized by Supplementary grant, will be treated as unauthorized expenditure

Rule 12 OF O.G.F.R. -VOL-I There should be systemic internal checks against irregularities, waste & fraud

Rule 315 OF O.G.F.R. -VOL-I:-The Controlling officer is to watch progress of expenditure & keep it within the grant. He must estimate likelihood of savings & excesses & follow procedure laid down.

Rule 317 OF O.G.F.R. -VOL-I:- It is the duty of the Head of the Dept. to communicate complete classification of each item(major, minor, detailed & primary unit etc.) while distributing funds

Rule 318 OF O.G.F.R. -VOL-I:- (Procedure be followed by DDO in submitting claims for money)

- DDO will mention complete accounts classification of the proposed expenditure & also state whether voted or charged expenditure in the Bill
- DDO will attach Treasury voucher slip(in OGFR -25) to each Bill & this should be returned by the treasury officer after noting T.V. No. & date assigned to Bill. DDO should collect TV slips once in a week &TV by post can be called for if located in different station
- Treasury officer will maintain a Register in OGFR-25A for recording disposal of TV slips.

Rule 319 OF O.G.F.R. -VOL-I:- (To keep watch over expenditure)

- DDO will maintain progressive accounts of expenditure in Bill Book(OGFR-26) for each minor & sub-head of account
- The charges drawn in Bill shall be entered in Register under appropriate detailed head(Non-plan, SP,CP,CSP)
- A copy of entries in the register in respect of amounts actually drawn from Treasury shall be sent to the Controlling officer in OGFR-27 on 3rd day of each month together with a Monthly statement in OGFR-28. In case of non drawal a nil statement be given.

- The Controlling officer must scrutinize the Monthly statement in OGFR-28 to verify classification, budget allotment, accuracy etc.
- To watch the returns from the DDOs the Controlling officer shall maintain a Register in OGFR-29
- On the basis of such returns & his own expenditure The Controlling officer shall compile & furnish to the A.G. a monthly return in OGFR-30
- Verification & reconciliation of accounts is the joint responsibility of the AG & Controlling officer

SANCTION OF EXPENDITURES

Communication of sanction (Rule 45 to 50 of OGFR)

- All financial sanctions & orders (including orders for provisional payment) shall be communicated to the AG.
- The sanction orders should reflect source of appropriation
- The sanction orders should reflect the amount of expenditure in words & figures & should be ink signed
- All financial sanctions & orders issued by a subordinate authority within its financial power should be communicated to the AG directly
- Where no payment is authorised but sanction is required for fulfilling post-audit responsibilities (like sanction of for grant of advances to non-gazetted govt. servants, write off of losses etc.) the sanction may be issued in form of an order or letter & a copy be endorsed to the AG
- If it is issued with concurrence of AG this should be reflected
- Financial sanction issued with concurrence of the F.D. should reflect either the UOR No. & date or the letter from F.D. conveying concurrence.

All financial sanctions & orders in respect of establishment of F.D. issued with concurrence of the Home Dept. or GA Dept. should be communicated to the AG conveying such concurrence.

Date of effect of sanction (Rule 51 & 52 of OGFR)

- SO is effective from date of issue ordinarily & from a separate date if specifically provided in any order or rules
- Sanction to recurring expenditure covering a specified period becomes operative when funds are appropriated to meet expenditure of the first year
- Retrospective date should normally be avoided & can be given in exceptional circumstances with special approval of Govt.

Lapse of sanction (Rule 53 & 54 of OGFR)

- A Sanction for any fresh charge which if not acted upon for year (from date of issue) must be held to have lapsed unless specifically renewed with necessary provision in Budget

- A sanction which provides that the expenditure be made from Budget of a specified F.Y. will lapse at the end of F.Y.
- Where a payment is made partly within the stipulated period, the subsequent payment (subject to existence of budget provision) may be made without a fresh expenditure sanction.
- The sanction of advance from GPF/CPF remains valid for 3 months unless specifically renewed
- The sanction to an estimate for a public work will ordinarily cease to operate after 5 years but acceptance of budget estimate in case of work-in-progress is considered as reviving such sanction

Grant-in-aid Sanction(Rule 170 to 173 of OGFR & Appendix 10/ **FD Om No.31241/F dt. 17.07.2014**)

- The sanction orders should reflect amount of grant, object, conditions attached to the grant as well as whether it is recurring or non recurring & should be ink signed
- Counter- signature is necessary in case of drawal of grant-in-aid Bill (OTC-40 & OTC 40A)
- The Model sanction order is in Schedule I
- A Register of grants should be maintained by the Sanctioning authority/countersigning authority in Annexure I where the Grantee draws grant-in-aid.
- where the departmental authority draws the bill & the drawing officer disburses the amount, a Register of Grant-in-aid is to be maintained in Annexure II.
- The countersigning authorities should ensure that conditions attached to the grant have been accepted by the Grantee & that no other bill for the same purpose have been countersigned before.
- Before drawing a Grant-in-aid Bill to the individual local bodies the Drawing officer should attach a certificate to the Bill that such grant has not been drawn during the same year.

Grant-in-aid Sanction (Rule 170 to 173 of OGFR)

- In case of non-recurring grants for specific object, time limit should be specified
- In case of grant for specific purpose, the Grantee should give an undertaking that no such grant received from any other source
- Before giving grant the authority must insist on obtaining an audited statement of the Account of the Grantee duly audited by the Registered Accountant or other recognized body of auditors.
- In case of recurring grants sanctioned to the same institution for the same purpose, the sanction order must specify that unspent balance of the previous year's grant has either been surrendered or has been taken into account in sanctioning subsequent grant.
- The fact of exemption from submission of audited statement must also be indicated in Sanction order.

- Recurring grant of more than 50,000/- & Non- Recurring grant of more than 100,000/- in a year is open for test check by AG(O)
- The Grantee should maintain a Register in Form Annexure III of the permanent & semi-permanent assets acquired wholly or substantially out of Govt. grants. A copy should be sent to the Sanctioning authority annually. (In respect of immovable property & movable property of capital nature having value more than 50,000/-)
- The sanctioning authority should maintain block accounts of the permanent & semi-permanent assets acquired wholly or substantially out of Govt. grants in Form Annexure IV.
- These Registers are open to scrutiny by audit. The sanctioning authority/ counter signing authority & drawing officer shall submit such information to AG in Annexure V by 30th April.
- Submission of Utilisation certificate in **[Annexure VI]** to the Sanctioning authority or AG(O) by the target date. The target date should be fixed by the AD in consultation with the FD. The Physical achievements will be given in Annexure VII & should be countersigned by Head of Dept..

Sanction of Contingent Expenditure

Definition of contingent expenditure Rule 2(b) of DFPR

“Means all incidental & other expenditure on store which is incurred for the management of an office, for the working of technical establishment such as laboratory, workshop, industrial installation, farms & the like”

Rule 80 of OGFR

- Financial powers of subordinate authorities are regulated by provisions of DFPR
- The Head of Office exercising Financial powers under DFPR may also authorise a Gazetted Officer to exercise such powers to such extent & in such manner as he may by general or special order specify

Rule 81 of OGFR

The competent authority may sanction by signing or countersigning the bill whether before or after the money is drawn instead of by a separate sanction in case of non-recurring contingencies

Arrear Claims [Rule 72 to 76 of OGFR & SR 97 of OTC]

1. Head of Office can sanction arrear claims
 - Claims upto 500/- of 3 years old
 - Claims above 500/- of one year old
2. Heads of Department can sanction arrear claims on the basis of their records
 - arrear claims of more than 3 years but less than 6 years old
 - Claims exceeding 500/- for more than one year but less than 3 years old
3. Administrative Department can sanction arrear claims above 6 years old
 - On the basis of the proposal along with detailed justification by DDO for sanction.

- In exceptional cases where such delay is not due to the fault of the Government employee.
- on the basis of a non-drawal certificate & an undertaking that over or double payment will be recovered by the DDO.
- Time barred claims u/s 3 read with the 1st Schedule of the Indian Limitation Act of 1963 or under any other provisions of law relating to limitations should ordinarily be refused.
- No claim on account of such a time-barred item should be paid without the sanction of Government.
- The onus is upon the claimant to establish a claim to special treatment for a time-barred item.
- All petty claims of a Government servant more than 3 years old (except those that affect his pension) and all such claims for whose delayed submission and adequate explanation is not forthcoming, should be rejected forthwith.

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

- The time limits prescribed in these instructions should be calculated from the date on which the charge becomes payable.
- In the case of sanction accorded with retrospective effect, the charge does not become payable before it is sanctioned; the time limits should, therefore, be calculated from the date of sanction and not from the date from which the sanction takes effect.
- The sanctioning authority will communicate a copy of the sanction order to the AG.

Loans and advances to Government employees

1. Interest free advance

- Advance pay on Transfer
- Advance T.A. on Transfer
- Advance T.A. on Tour.
- Festival Advance .
- Medical Advance .
- Group Insurance Scheme Advance .

2. Interest bearing advance

- House building Advance
- Motor car Advance .
- Motor cycle / Scooter Advance .
- Moped Advance .
- Cycle Advance
- Personal computer Advance

Permanent Advance [Rule 82]

- PA is primarily intended for meeting emergent contingent expenditure but advances to Government servants, who are entitled to draw advance Travelling Allowance for

journey on tour may be paid from the PA where it is not possible to draw advance Travelling Allowance from the Treasury

- Head of Dept. may grant sanction of PA up to 1000/- for his subordinate offices.
- Administrative Dept. may sanction PA from 1001/- to 10,000/-for his subordinate offices & Head of Dept.
- In other case the AD may sanction in consultation with FD & the amount should be based on average monthly contingent expenditure of the office for preceding 12 months
- When a permanent advance is sanctioned it shall be drawn from the treasury on a voucher supported by a copy of the order sanctioning the advance. The sanction order shall remain valid for one year from the date of issue of the Order.
- PA should be recouped at least twice a month, but the advance in account of Travelling allowance should be recovered from the Government servant immediately on encashment of his T.A. Bill.
- The accountability of the amount shall be the responsibility of the holder of the permanent Advance.
- In the case of transfer of charges and yearly on the 15th April, the holder of PA shall send acknowledgment to the sanctioning authority(HoD/AD)
- The HOD/ AD shall furnish statement in OGFR36 by 30th April of each year to FD

Receipt/ Issue/ Custody & account of Stores

Receipts of Stores (Rule 100 of O.G.F.R. VOL-I)

- All stores when received should be examined, counted, measured or weighed and taken to stock account. At the same time the quality and quantity of the store should be examined and a Certificate to that effect recorded on the back of the respective invoices. The Officer receiving the stores should also certify that the materials have been entered in the stock Register.

Issue of Stores (Rule 101 of O.G.F.R. VOL-I)

- At the time of issue of store for departmental use or sale, the officer – in- charge of the stores should see that proper indent has been made by the competent authority. When the materials are issued, a written acknowledgement is to be obtained from the person to whom the goods are delivered.

Custody and Accounts of Stores Rule 103 of O.G.F.R. VOL-I

- The Head of an office or any other officer entrusted with the stores should take special care for their safe custody. He is responsible for keeping them in good and efficient conditions and protecting them from loss, damage, or deterioration. He should maintain suitable account, periodical inventories of the stores to arrive at the correct balance.
- **Rule 107 of O.G.F.R. VOL-I:-** A reliable list, inventory or account of all stores in the custody of Govt. servants should be maintained in the Form OGFR-6 to enable a ready verification of stores & check of accounts at any time , & transactions must be recorded in it as they occur.
- **Rule 105 & 106 of O.G.F.R. VOL-I:-**Separate account should be made for dead stock such as plant, machinery, furniture, fixtures equipment and other stores in From O.G.F.R.

Physical verification of Stores (Rule 111 of O.G.F.R. VOL-I):-

- A physical verification of all stores should be made at least once in every year by the Head of office concerned or any another officer authorized by him. In no case this shall be entrusted to: -
 - A person who is the custodian, the ledger keeper or the accountant of the stores.
 - A person who is not conversant with the classification, nomenclature and technique of the particular classes of stores.
 - The verification should never be left to low paid subordinate Government servant.
- **Rule 112 of O.G.F.R.VOL-I:-**A certificate of verification of stores with its result should be recorded in the stock account.
- **Rule 113 of O.G.F.R.VOL-I:-**Physical verification must always be made in the presence of the officer responsible for the custody of stores. Shortages and damages as well as un serviceable stores should be reported immediately to the competent authority to write off the loss.

Stock accounts of office furniture and stores (Rule 118 of O.G.F.R.VOL-I)

- Every Head of office should maintain a stock account of furniture and all other office stores (except books, forms and stationery) in Form O.G.F.R.-7 , showing the number received , the number disposed of (by transfer, sale , loss etc.)and the balance in hand for each kind of article separately .
- Every Head of office should maintain a stock account of Forms & stationery in accordance with the rules in the Stationery Manual & also a register of Books belonging to the Office.

Recording of Date of Birth in the Service Book / Rolls of Government service [Rule 65 to 67]

- The Head of office is responsible to record the date of Birth of the Government servant in his / her service book / Roll accurately with reference to matriculation certificate, Municipal Birth certificate etc. No alteration of date of birth of Government servant shall be made except in case of clerical error without prior approval of the State Government.
- An application for effecting a change in the date of birth shall be summarily rejected if:
 - Filed after 5 years of entry in to Government service , or
 - The change would so lower the applicants age that he/ she would have been ineligible to appear in any of the academic or recruitment examinations in which he/she had appeared or for consideration for appointment to any service or post under the Government. **(Rule 65 of O.G.F.R. VOL-I) F.D.O.M. No. 42151/F.Dated 29.09.92.**
- If a Government servant is unable to state his exact date of birth but can state the year, the 1st of July may be treated as the date of his birth.
- If a Government servant is unable to state his exact date of birth but can state the year and month of birth, the 16th of that month may be treated as the date of his birth.

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

Leave application [Rule 67]

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

Service Book [Rule 69 to 70]

- The head of the office after satisfying himself that the services of the Government servant correctly recorded in each service book, should record in it Annual certificate of verification over his signature in July every year. This is applicable for all services qualifying for pension whether permanent, provisional, temporary, or officiating.
- When a non-Gazetted Government servant is transferred from one office to another, the head of the office under whom he was originally employed should record the result of the verification of service before forwarding the service book to the office where the services are transferred.
- When non-Gazetted government servants are officiating in gazetted posts, their service books should be kept by the head of the office to which each such Government servant permanently belongs, but when they are confirmed in such posts, their service books should be forwarded to the Accountant-General's office for record.

Transfer of Office[Rule 63 & 64]

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

Where the transfer of charge involves assumption of responsibility for cash, stores, etc., the following instructions should be observed:-

- ❖ The cash book or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received by them respectively.
- ❖ The relieving officer should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns & bring to notice anything irregular or objectionable.
- ❖ In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the Department present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest Departmental superior, and obtain orders as to the cash in hand.

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

Write off of losses[Rule 42]

- Subject to the limits and conditions specified in the delegations of powers the irrecoverable value of stores or Government money lost by fraud or negligence of Individuals or other causes may be written off finally by Government.
- Where Government money or stores are lost by fraud or through culpable negligence of any Government servant or, 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 that Government servant.
- 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.
- The Head of Dept. or the other subordinate authorities have power to write off losses as per the delegation of powers (DFPR 15), subject to the conditions-
 - that the loss does not disclose a defect of system the amendment of which requires the orders of Government
 - that there has not been any serious negligence on the part of any Government servant which might possibly call for disciplinary action

GUIDELINES FOR PROCUREMENT OF GOODS

vide F.D. No.4939/F dt. 13.02.2012

- R-96 of OGFR & Appendix 6 needs revision & pending that the F.D. issued above guidelines to make procurement process efficient, economic, objective & transparent.
- These instructions be followed along with provisions of “Manual on policies & procedures for purchase of goods” issued by the Dept. of Expenditure, Ministry of Finance, Govt. of India & available in the website (www.finmin.nic.in).
- Procurement for EAP funded by loan or grants from bilateral or multi lateral donor agencies would be guided by relevant respective loan/ credit agreement.

Goods means “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.”

Fundamental principles of public buying –

- efficiency, economy & transparency in public procurement
- fair & equitable treatment of suppliers & promotion of competition in public procurement

Principles

- The specifications in terms of quality, type and quantity should be clearly spelt out

- Excess purchases should be avoided as it results in inventory carrying costs
- Offers should be invited following a fair , transparent & reasonable procedure
- Authority should satisfy that price of selected offer is reasonable & consistent with the required quality
- Purchases are made in accordance with definite requirements of public service. Care should be taken not to make unnecessary purchase of goods in advance of actual requirements
- Where scales/ consumption/ usage limits have been laid down, the purchasing officer should certify on the purchase order that the limits are not exceeded

Procurements

Financial limits as per F.D. O.M. No.13863/F., Date 08.04.2013

FIN-COD-RULE-0002-2013

Authorities competent to purchase goods within the financial limits prescribed below

Power to execute contract & sanction purchase

1. A.D. Full powers
2. HOD 7.5 Cr. in each case

(Rule 12 of DFPR is also applicable)

Procurements Methods:-

1. Procurement through Rate contract system for any value without tender/ quotation

- (i) from DGS&D which is a central purchase organisation (authorities can directly purchase as per the DGS &D rate contracted goods from suppliers & the prices should be as per the Rate contract & terms & conditions (DGS&D website <http://dgsnd.gov.in>)
- (ii) from the sources with whom rate contracts have been made by the Directorate of EP&M. Such purchases should be made by all Govt. Dept., quasi Govt. agency & state owned Corporations by placing orders in accordance with the procedure outlined by the Industries Dept.

2. Registration of suppliers with Dept. requiring bulk supply of goods

- (i) Administrative Dept. requiring bulk supply may prepare & maintain item wise approved list of eligible capable suppliers as “registered suppliers” by verifying their credentials, manufacturing capability, past performance, quality control system, financial background etc.
- (ii) They will be registered for a fixed period(1 to 3 years) & may apply afresh for renewal of registration

(iii) The performance & conduct will be watched by concerned Dept. & they may be removed from list

(iv) Other AD/ H of D/ Agencies may utilise the lists for procurement through Limited Tender Enquiry & they are exempted from furnishing bid security

3. Local purchase of goods without quotations

Up to value of 15,000/- on each occasion by the competent authority by giving a certificate in prescribed format

4. Purchase through Local Purchase Committee without quotations

Procurement of goods costing more than 15,000/- & up to 1 lakh by local purchase Committee consisting of 3 members on the basis of prevailing market price by jointly recording a certificate in prescribed format. The Committee will survey the market to ascertain reasonableness of rate, quality and specifications & identify appropriate supplier.

5. Purchase from Exclusive Lists

- Directorate of EP & M will prepare & notify lists of goods & services reserved for exclusive purchase from Micro small Enterprises (MSEs) in terms of Odisha MSME development Policy, 2009
- The Govt. Dept. & agencies are required to purchase from such local MSEs with ISO/ISI/EPM certificates by inviting quotations through Limited Tender Enquiry

6. Purchase by obtaining Bids

There are 3 standard methods:-

- (i) Limited tender Enquiry (for less than 5 lakh)
- (ii) Advertised tender Enquiry (for 5 lakh & above)
- (iii) Single tender Enquiry

(i) Procurements through Advertised tender Enquiry (for 5 lakh & above)

- o Advt. in local & national Newspaper having wide circulation & details in website
- o minimum 3 weeks time for obtaining bids (this can be relaxed where there is an urgency/emergency, after obtaining approval from next higher authority & in case of AD, after FD concurrence vide FD OM No.25893/F dt.12.7.2012)
- o Hard copies of bidding documents are prepared for sale. Dept. may post complete bidding documents in website & permit download & allow payment of price along with bids
- o Copies of tender notices may be sent to Indian Embassies abroad & foreign Embassies in India in order to find competitive offers for certain quality & specifications. Minimum 4 weeks time to be given to domestic & foreign bidders

Advertised tender Enquiry may be adopted for procurements of less than 5 lakh rupee wherever felt necessary if numbers of approved suppliers are not definitely known

(ii) Procurements through Limited tender Enquiry (for less than 5 lakh)

- by obtaining bids from more than 3 approved suppliers of DGS & D/ from Dept. / from MSEs of Odisha notified by the Directorate of EP & M on the basis of MSME development Policy, 2009
- tender documents will be sent directly by speed post/regd. post/courier/ email

- procurement of goods having value of 5 lakh & more may also be made through Limited tender enquiry in case of urgency/ public interest/ where possibility of fresh source is remote
- Efforts be made to identify higher number of approved suppliers to obtain more responsive bids

(iii) **Single Tender enquiry**

- where there is a single manufacturer
- in case of emergency after obtaining approval from next higher authority
- for compatibility of machinery & spare parts with the existing set of equipment on the advice of competent technical expert approved by the Govt. or next higher authority
- a proprietary article certificate in prescribed format be given by the competent authority

Two Bid system

- For high value plant, machinery etc. of a complex & technical nature, bids in 2 parts be obtained:
 - Technical Bid consisting of all technical details along with commercial terms & conditions
 - Financial bid indicating item wise price for the items mentioned in the technical bid
- Both bids are sealed in separate covers duly super scribed & put in a bigger cover under seal. Technical bids are to be opened first be evaluated by a technical committee or authority & then the financial bids of technically acceptable offers should be opened for further evaluation & ranking before awarding the contract

Single responsive Bid

- The dept. is to check whether while floating/issuing the enquiry all necessary requirements like standard conditions, industry friendly specifications, wide publicity, sufficient time etc. were fulfilled
- If after scrutiny it is found that all such aspects were fully taken care of, then single responsive bid be opened & if the quoted price is reasonable, contract may be placed after obtaining approval from Govt. or next higher authority

Splitting up of Demand

- Splitting up of demand to make piecemeal purchase to avoid necessity of obtaining sanction of higher authority should be avoided

Price preference System (FD Om No.13290/F dt.2.4.2013 (codes-27/11(pt)

- Local Micro & 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%** vice versa local medium & large industries as well as outside industries.

- Local micro & 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.
- To avail this benefit, they have to be registered under the VAT & CST Acts.

Bid Security

- EMD should generally be between 2% to 5% of the estimated value of goods
- Bid security be obtained in terms of A/C payee DD, FDR, Banker's cheque, Bank Guarantee
- Bid Security be normally remaining valid for 45 days beyond final bid validity period. Model Bank Guarantee format is at Annexure-I
- Bid Security of unsuccessful bidders be returned after expiry of final bid period & latest by 30th day after award of contract
- Local MSEs regd. with respective DIC, Khadi Village, Cottage & handicraft Industries, OSIC, NSIC will be exempted from security deposit vide F.D. O.M. 21926/F dt.12.8.2015.
- EMD will be forfeited if the tenderers withdraws or impairs or derogates from the tender within the validity period
- EMD is also forfeited if successful bidder does not furnish performance security within specified period

Performance Security

- To ensure due performance this is to be obtained from the successful bidder
- Normally this should be 5% to 10% of the contract value.
- Local MSEs regd with respective DIC, Khadi Village, Cottage & handicraft Industries, OSIC, NSIC will be required to pay 25% of the prescribed performance security vide F.D. O.M. 21926/F dt.12.8.2015.
- Performance security may be obtained in terms of A/C payee DD, FDR, Bank Guarantee safeguarding the purchaser's interest in all respects
- Bid Security be normally remain valid for 60 days beyond the date of completion of all contractual obligations of the supplier including warranty obligations & it is refundable.
- Model Bank Guarantee format is at Annexure-II
- Bid Security be returned to the successful bidder on receipt of performance security.
- If the purchase is for small value the dept. may scale down to a suitable amount during the warranty period. As per GOI guidelines, Performance security is not necessary for contract value up to 1 lakh rupees
- It can be forfeited in event of breach of contract

Advance payment to suppliers

Ordinarily payment is made after supplies made/ services rendered. But advance payment is allowed in following cases:-

- maintenance contracts for servicing of AC, computers & other costly equipments
- fabrication contracts, turnkey contracts
- 100% advance for procurements of arms & ammunition from ordnance factories (Bank guarantee not required)
- In other cases adequate safeguards in form of BG should be obtained. The model agreement for supply of goods is at Annexure III & BG format is at Annexure IV
- Advances should be interest bearing & suitable % to be fixed on case to case basis

Advance payment should not exceed following limits

- 30% of contract value to private Firms
- 40% to state/ central Govt. Agency or a PSU
- in case of maintenance contract it should not exceed 6 month's payment
- In exceptional case the ceilings may be relaxed by the AD with prior concurrence of FD

Some important points

- The text of bid document should be self contained, comprehensive, unambiguous, in simple language
- It should include eligibility criteria of bidders, date, time & place for bidding and that of opening of bids, terms of delivery, suitable provision for settlement of disputes, suitable provision for enabling a bidder to question the bidding conditions/ bidding process/ rejection of bids etc
- The specifications/ standard specifications should be clearly stated
- While inviting competitive bidding, brand name or model name should not be mentioned

The text of Tender Notice

- Descriptions & specifications of the goods & quantity
- Period & terms of delivery
- Cost of the tender document
- Place & timing of sale of tender documents
- place & deadline for receipt of tenders
- place, time & date for opening of tenders
- amount & Form of Bid security/EMD
- any other imp information

- Bids should be opened in public & authorised representatives of bidders should be permitted to attend the bid opening
- Late bids are not to be considered
- In case of Turnkey contracts, contracts of special nature for procurement of sophisticated & costly equipment, provision for Pre- bid conference in order to clarify issues & doubts about specifications & technical details etc be made in bidding document
- No new conditions be brought in for evaluation of the bids
- Negotiations after bid opening must be severely discouraged. Where price negotiation is necessary in exceptional cases due to some unavoidable circumstances only L1 responsive bidder be chosen
- Where L1 responsive bidder is not in a position to supply full quantity remaining quantity be given to next higher responsive bidder after obtaining specific approval from the competent authority on the specific recommendation of the Purchase committee
- The name of successful bidders should be mentioned in the Dept. Notice Board, bulletin, website

Principles to be observed in making purchases from outside the State for the purpose of comparative statement (FD Om No.13290/F dt.2.4.2013 (codes-27/11(pt))

- While preparing the comparative price statement, price comparison shall be made only on the basic price.
- The amount of VAT should be deducted from the total cost since it accrues back as revenue to the state. But the tax payable outside Odisha (CST etc.) shall be added to the basic price for such comparison.
- If on comparison it is found that the cost of goods is not more than the cost including CST, transport & other charges of similar articles from outside the state, it would be economical to purchase within the state.

Buy Back Offer

- When it is decided to replace an existing old item with a new/ better version, the provision of buyback offer be made in bidding document
- The bidder should be asked to quote the price to be offered by them with rebate for the old item & without any rebate (in case they don't want to lift the old item)
- This will enable the Dept. to trade or not to trade the old item while purchasing the new one

E-Procurement

- Govt. shall create one or more websites for posting all matters (tender enquiries, corrigendum etc) which are required to be brought to the attention of public

- This will provide an electronic platform for e-invitation, e-bidding, e-payment, types of procurement as well as an interface with all stakeholders
- It will provide all services like regd. of vendors, accessing details of procurement, tenders awarded, tenders advertised etc

The Delegation of Financial Power Rules, 1978 (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.

Some Imp definitions U/r 2 of DFPR

Non-recurring expenditure u/r 2(h)

Expenditure other than recurring expenditure

Recurring expenditure u/r 2(l)

Expenditure which is incurred regularly at periodical intervals

“Contingent expenditure” u/r 2(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.

“Each case” u/r 2(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)

Some Imp definitions U/r 2 of DFPR u/r 2(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)

Process of Expenditure

1. Budget Provision
2. Allotment
3. Sanction
4. Preparation of Bill by DDO
5. Presentation of Bill in Treasury /Passing of Bills
6. Payment to vendors/ meeting of expenses
7. Monthly expenditure Statement by DDO to Controlling officers
8. Monthly expenditure Statement by Controlling officers to AG
9. Reconciliation & verification with A.G.
10. Appropriation a/c by A.G

Grants from Center

- Non-Plan Grants – Mostly as per recommendations of Finance Commissions
- State Plan Grants – Mostly as agreed by Planning Commission and partly as per recommendations of Finance Commissions.

- Central Plan Grants – 100% funded CSS schemes
- Centrally Sponsored Plan Grants – Central Share of CSP Schemes

BUDGET FORMULATION PROCESSES

Budget Circular

- Generally Issued in the month of September/ October.
- Invites proposal for Revised Estimates for the current FY and Budget Estimates for ensuing FY.
- Provides guiding principles for preparation of Budget proposal

Non-Plan Budget Preparation

- Departments submit their Non-Plan budget proposals to Finance Department keeping in view their requirement and guiding principles envisaged in the Budget Circular.
- Pre-budget Scrutiny meetings in respect of Non-Plan proposals are taken up by Finance Department with each Department.
- Department-wise Non-Plan Budget is finalized by Finance Department

Plan Budget Preparation

- Official level discussion is conducted between State Government Officers from Finance Department and Planning Commission for finalization of availability of resources for State Plan.
- The State Plan resources availability is communicated to P&C Department for formulating State Plan Outlay.
- Department-wise, Scheme-wise ceiling is finalized within the total resource available and the same is communicated to Departments for preparation of State Plan proposals.
- The Departments prepare their Plan proposals within the ceiling and the same is finalized in pre-budget consultation meetings.

Budgeting/ Provision of Funds by Legislature u/r 3&4 of DFPR

- FD will indicate the ceilings of committed expenditures under Major Heads for various deptts.
- In the First edition budget, the provision for schemes which are more than 2 years old will be admitted on the basis of past actuals as reported by the Controlling Officers & AG
- Files relating to continuing non-plan schemes which have been in operation for less than 2 years will be sent to FD for pre-budget scrutiny & concurrence of individual proposals
- The items of non recurring expenditures proposed to be incurred with sufficient justification should be given by the Controlling Officers
- On the basis of First edition budget & files, FD will examine & prepare consolidated budget slips & this will be sent to AD & the Heads of deptt and budget estimates will be finalised & admitted by FD after discussions with the AD & the Heads of deptt concerned.
- In case of unsettled points, the same will be noted & examined before issue of expenditure sanction.
- The Planning & Coordination deptt will indicate the Plan ceilings under different Heads/schemes for various Deptts.
- The Committee at AD comprising the Secretary, FA, concerned Heads of Deptt, representative each of FD and P& C Deptt will examine & scrutinize the proposals including central sector schemes.

- The proceedings of the Committee will be forwarded to the FD & P& C Deptt On the basis of these the AD will prepare New demand schedules & send to FD.
- Budget proposal will normally be considered for works project for which Administrative approval has been accorded.
- No lump sum provision be made ordinarily except for works costing less than 10 lakh & where works originally estimated at less than 10 lakh has exceeded during execution, budget provision shall be made specifically for such works.

Provision of Funds by Legislature u/r 4 of DFPR

- Demand for Grants & appropriation for charged expenditure are presented to the legislature
- After the demands have been voted & Appropriation Act has been passed, the amount authorised by law becomes available to the deptt or authority for appropriation or re-appropriation to meet sanctioned expenditure.

Allotment of Funds u/r 5

- After passing of budget ,Budget documents have been circulated & budget provision for relevant FY is made available in the Budget Interface link of Odisha treasury portal (www.odishatreasury.gov.in)
- The AD shall distribute provision under different units of appropriation among controlling officers through Treasury portal & the controlling officers shall feed DDO-wise budget allotment in the Treasury portal. Previous practice of ink signed copy of allotment letter is discontinued.
- The entire allotment process has to be completed by 31st march of preceding year so as to enable the treasuries pass the bills after enactment of the appropriation Bill.
- The Treasuries may also provide print out of the object headwise allotment communicated by the AD/CO to the DDOs.
- Allotments in case of Schemes including allotments for grant-in-aid, stipends & scholarships of continuing schemes which are reserved for further scrutiny should be restricted to normal requirements (i.e.TA, contingencies, expenditure on continuing posts,) for 4 months(by end of June) and the Deptts shall take steps for expeditious clearance & placing of full budget to their Controlling Officers.
- Allotments for Works expenditure of Forest & Environment, RD, water Resources, H&UD, Energy and Works Deptts , drawn through cheques by the Division/project is to be routed through Works Expenditure module of treasury portal & regulated by FD circulars/instructions issued from time to time.
- The AD & CO shall 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.

Re-appropriation u/r 9

AD have full powers to sanction re-appropriation subject to following restrictions:-

- No re-appropriation from One Major Head to another
- No re-appropriation from Plan to Non-Plan
- No re-appropriation across State Plan, Central Plan & centrally sponsored plan
- No re-appropriation from Voted to Charged & vice versa
- within the non plan sector no re-appropriation from grants made for special non plan schemes
- No re-appropriation to meet expenditure which has not been sanctioned by a competent authority
- No re-appropriation shall be made from & to the provisions for secret service expenditure
- No re-appropriation shall be made between primary units which would involve augmenting the provision under any such unit by more than 25%
- "Other Allowances" shall not be increased either by re-appropriation or by transfer within the primary units under a Major Head of account
- No re-appropriation from savings under items of expenditure in respect of which is partly met from sources as reserve Funds, statutory Bodies etc. & is accounted for as reduction of expenditure.
- Re-appropriation of Funds for Office expenses, TA & contingent expenditure shall be subject to following restrictions:-
 - Existing provision shall not be increased by transfer between primary units
 - No re-appropriation shall be made from & to a provision specifically budgeted for a special purpose or to cover an expenditure which requires sanction of Govt. expenditure
 - No re-appropriation shall be made from & to sums provided for payment of contribution to or recoveries of expenditure from another Govt.

Form of Re-appropriation- XXIV

Online processing of Re-appropriation proposals w.e.f 01.10.2012 vide FD No. 32438(42)/F dt.11.09.2012

Sanction of Expenditure

General limitation on power to sanction expenditure

Rule 6 of D.F.P.R.

- No expenditure shall be incurred against a Sanction order unless funds are available by appropriation or re-appropriation.
- Public revenues may be spent only for legitimate objects of public expenditure.
- A sanction becomes operative only when funds for meeting expenditure of 1st year is available either by appropriation or re-appropriation & remains effective during subsequent years subject to appropriation of funds in such years

General sanction

Rule 17 of D.F.P.R.

- Expenditure sanction is required only for such schemes & services for which financial provision is made by means of New Demand schedules.
- In case F.D. imposes further conditions over above them, Heads of Deptt & A.D will regulate expenditure accordingly.
- A.D. can issue Sanction of expenditures subject to following conditions
 - Budget Provision
 - prior FD concurrence in case where specific point for post-budget examination has been raised by FD at pre-budget scrutiny or where FD stipulates for post budget scrutiny.
 - Other restrictions/ limitations/ specific rules relating to creation of posts, sanction of re-appropriation, grant of loan, grant-in-aid, stipends, contingent expenditure, contract should be observed.
- Prior F.D. concurrence is necessary where an expenditure involves introduction of new principles or practices likely to increase expenditure in future and where any expenditure is subject to pre-budget scrutiny.
- If at the pre-budget scrutiny stage, FD desires to see sanction order, such orders shall be issued with concurrence of FD.
- Where schemes have not been cleared at pre-budget scrutiny, AD may sanction exp for period upto end of June. But the sanction shall ordinarily be limited to continuing posts, normal requirements of contingent & travelling expenditure & grants-in-aid, stipends and scholarships in respect of continuing schemes. Prior FD concurrence is required for continuance of posts created for time bound operations, purchase of tools, plants, vehicles & heavy machinery & contingent expenses exceeding 10 lakh during first 4 months of the FY.
- 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.

- 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 (Rent, Rate, taxes)" 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.
- 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.

Sanction of Works/Project governed by PWD Code

Rule 17 of D.F.P.R.

- In case of works project governed by PWD code, separate expenditure sanction is also necessary even if specific Budget Provision is available.
- The authority competent to accord administrative approval as per PWD code is competent to such sanction.
- Administrative approval must be obtained before start of the work.
- The Sanction order will contain-
 - Original/revised cost (particulars) for which administrative approval has been obtained.
 - Progressive expenditure upto previous FY
 - Expenditure sanctioned in current FY so far
 - present amount sanctioned
 - whether the total progressive amount sanctioned is within the approved original/revised cost
- Where execution of work is taken up in exceptional cases in anticipation of administrative approval for which budget provision is available, specific Govt. authorisation must be obtained before issue of work order. The AD can issue authorisation on the basis of rough estimate cost which is within its respective powers of administrative approval. But in such cases, the administrative approval must be obtained within 3 months from start of work & no expenditure can be made after 3 months. unless it is done
- Cases which fall under para 3.7.1(b) of OPWD code Vol I for which no budget provision/allotment is there specific Govt. authorization can be obtained after FD concurrence.

SANCTION OF CONTINGENT EXPENDITURE

Rule 10 of DFPR

- Mentions the general powers of the Administrative departments & Heads of Department
- No expenditure without valid appropriation or reappropriation
- Rules for supply of articles and General financial Rules & subsidiary instructions& order may be followed
- The Secretary or Heads of department may also authorise a Gazetted Officer to exercise all or any of the powers as may be specified in that order . But they will continue to remain responsible for correctness, regularity & propriety of the decision

Rule 20 of DFPR

- Mentions the general powers of the Heads of Offices
- No expenditure without valid appropriation or reappropriation sanctioned by a competent authority
- Rules for supply of articles and General financial Rules & subsidiary instructions& order may be followed
- General financial Rules & subsidiary instructions& order may be followed

F.D.O.M.No. 22393/F., Dated 8.6.2012/FIN-COD-RULE-0002-2012

The following authorities are competent to sanction contingent expenditure as prescribed below:

Rule 10 of DFPR (Revised delegation)

1	Administrative Departments	Full powers in case of recurring & non-recurring
2	Member Board of Revenue/PCCF/ D.G. & I.G. of Police	20 lakh per annum in each case(recurring) / lakh per in each case(non-recurring)

*DG & IG of Police shall have full powers in respect of clothing & kits of Police personnel subject to the orders of Govt. regarding scale of supply , monetary limits etc

3	other Heads Of Department including RDC	10 lakh per annum in each case (recurring) / 50 lakh in each case (non-recurring)
---	---	---

In addition to these Annexure C is also applicable

F.D. O.M. No. 22393/F., Dated 8.6.2012/FIN-COD-RULE-0002-2012

The following authorities are competent to sanction contingent expenditure as prescribed below:

Rule 20 of DFPR(Revised delegation)

(i)	Collectors	5 lakh per annum in each case (recurring) / 25 lakh in each case (non-recurring)
(ii)	Heads of subordinate offices in the rank of Sr. Class-I and above (Group-“A” Officers)	1 lakh per annum in each case (recurring)/ 2 lakh in each case (non-recurring)
(iii)	Heads of subordinate offices in the rank of Jr. Class-I (Group-“A” Officers)	75,000/- per annum in each case(recurring) 1,50,000/- lakh in each case (non- recurring)
(iv)	Heads of subordinate offices in the rank of Class-II (Group-“B” Officers)	30,000/ per annum -in each case(recurring) 1,00,000/- lakh in each case (non-recurring)

F.D. O.M. No. 13863/F., Dated 08.04.2013FIN-COD-RULE-0002-2013**Rule 16 of DFPR (Local purchases of stationeries)**

Authority	Extent of powers to sanction purchase of stationeries p.a, each case (Recurring)	Existing power to sanction contingent expenditure p.a, each case u/r 10 & 20 w.e.f 8.6.2012 (recurring)
Administrative deptt	Full power	Full power
Member, Board of revenue/DG &IG of police/PCCF	25.00 Lakh	20.00 lakh
Heads of Deptt/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(Gr-A Officers)	2.00 Lakh	1.00 Lakh
Head of sub-ordinate officers in the rank of Jr. Class I (Gr-A Officers)	1.50 Lakh	75,000/-
Head of sub-ordinate officers in the rank of Class II (Gr- B Officers)	75,000/-	30,000/-

Decentralisation of procurement and supply of office stationery (No.FIN-ES3-BT-0021-2012-42148/F Dated 28.12.2012)

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.

List of Office Stationeries (Appendix-8.2)

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 (Catridge), 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.

Rule 12 of DFPR

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

Administrative approval

- The term “Administrative approval” has not been defined in the DFPR.
- According to the Odisha Budget Manual, “Administrative approval” means the formal approval or acceptance of the Administrative Department to a scheme, proposal or work for the purpose of incurring expenditure thereon.
- For every work(excluding petty works and repairs) it is necessary to obtain, in the first instance, the concurrence of the competent authority of the Administrative Department requiring the work.
- It is in effect an order to the officer-in-charge of public works 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. (Para3.2.2. of OPWD Code Volume-I).
- 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.
- The Administrative Approval can be accorded by the Competent Authority only when there is budget provision of minimum 15% of the project cost.
- Rule 13 of DFPR prescribes extent of powers of various authorities for according administrative approval

Power to Refund Revenue (Rule 14)

The authority in whose favour revenue has been credited is empowered to refund such revenue in the following circumstances:-

- Wrong credit of revenue
- Over payments of revenue
- Abandonment of any scheme, examination etc for which fees or other charges were realized in advance.

Power to write off Loss (FD 28648/ F dt. 6.8.2012 – FIN-COD-RULE-0002-2012)

Rule 15(4) of DFPR:-The general powers of different authorities to sanction write off of losses will be as follows –

<u>Authority</u>	<u>Extent of powers</u>
Administrative Department	Rs. 2,00,000/- in each case
Member, Board of Revenue	Rs. 1,50,000/- in each case
Heads of Department	Rs. 1,00,000/- in each case
Collectors	Rs. 50,000/- in each case
Heads of other subordinate offices	Rs. 25,000/- in each case

Power to write off Loss

Rule 15(5) of DFPR vide F.D. codes 25/2001- N.O.54813/ F dt. 8.11.2001w.e.f. 8.11.2001:- The powers of different authorities to sanction remission/write off of cess, sairat & miscellaneous revenue in appropriate cases due to natural calamities in the State which cause crop loss of more than 50% shall be as follows –

<u>Authority</u>	<u>Extent of powers</u>
Revenue Department	Rs. 1,00,000/- in each case
Member, Board of Revenue	Rs. 30,000/- in each case
Revenue Divisional Commissioners	Rs. 10,000/- in each case
Collectors	Rs. 7,000/- in each case
Sub-Collectors	Rs. 5,000/- in each case

Residuary Financial powers of Finance Department

- *(Rule 7 of DFPR 1978 read with rule 10 of Orissa Govt. Rules of Business)*

- Financial powers not specifically delegated to any authority shall vest in the Finance Department.

ORISSA SERVICES (MEDICAL ATTENDANCE) RULES, 1947

Published vide Notification No. 1879-LSG/dated 15.4.1947

Or 533

No. 1879 – L.S.G. – In exercise of the powers conferred by Clause (b) of Subsection (2) of Section 241 of the Government of India Act 1935 and in supersession of all existing rules on the subject the Governor of Orissa is pleased to make the following rules, namely :

Rules Governing Medical Attendance on Government Servants, Orissa

1. (1) These rules may be called the Orissa Service (Medical Attendance) Rules.

(2) They shall apply to Government servants and the members of their families as hereinafter defined under the rule – making control of the Government of Orissa, whether they are on duty, temporary or permanent or on leave or on foreign service.

(Health Department Memo No. 19772 (19) – H., dated 22.11. 1962)

89130880. In these rules unless there is anything repugnant in the subject or context–

(a) “authorised medical attendance” means –

(i) in respect of a Government servant, whose monthly salary is not less than Rs. 500 whether this appointment is Gazetted or not, the Chief District Medical Officer of the District or Medical Officer of the equivalent rank;

(ii) in respect of Government servant whose monthly salary is less than Rs, 500 an Assistant Surgeon of the district including L.I.M. Doctor;

(G.O. No. 13913 (19) – H., dated 17.8.1962)

(iii) in respect of Government servants and the members of their families outside the State and authorised medical attendant will be the registered medical practitioner, whether in Government service or private who will be available near at hand, at the place where he falls ill;

(Government Memo No. 103761 – H., dated 10.6.1961 and No. 20504 – H., dated 1.12.1962)

(iv) in respect of Government servants in respects of their scales of pay, the Assistant Dental Surgeon or Dental Surgeon (whole time or part – time) in employment under the State Government (for Dental cases only);

(G.O. No. 27501 (22) – H., dated 16.12.1969)

(b) “district” means the district in which the Government servant falls ill;

(c) “the Government” means the Provincial Government;

(d) “Government hospital” includes hospital or dispensary maintained by the Provincial Government, a hospital or dispensary maintained by a local body and other hospital or dispensary with which arrangements have been made by the Government for the treatment of Government servants;

(e) “medical attendance” means the professional advice and care during sickness, convalescence or injury afforded by the authorised medical attendant at the entitled Government servant’s residence or in the hospital, including such Pathological, Bacteriological, Radiological or other methods of examination for the purpose of diagnosis are available in any Government hospital or dispensary and are considered necessary by the authorised medical attendant and such surgical treatment as can be suitably given at the entitled Government servant’s residence and such consultation with a specialist or other Medical Officer serving under Government and stationed in the Province as the authorised medical attendant certifies to be necessary, to Medical Officer, may, in consultation with the authorised medical attendant determine;

(f) “patient” means a Government servant or a member of his family to whom these rules apply and who has fallen ill;

(i) “family” means a Government servant’s wife or husband, as the case may be, and parents, children, and step – children wholly dependent upon the Government servant;

(G.O. No. 19772/H., dated the 22nd November, 1962)

(g) “province” means the province of Orissa;

(h) “treatment” means the use of all medical and surgical facilities available at the hospital or dispensary at which a Government servant is treated and includes–

- a) the employment of such Pathological, Bacteriological, Radiological or other methods as are considered necessary by the authorised medical attendant;
- b) the supply of such medicines, vaccines, sera or other therapeutic substances as are ordinarily available in the hospitals;
- c) such accommodation as is ordinarily provided in the hospital and is suited to his status;
- d) such nursing as is ordinarily provided to in – patients by the hospital; and
- e) the specialist consultation described in Clause (e);
- f) the testing of eye – sight for glasses at a Government recognised hospital once in every 3 years on the recommendation of the authorised medical attendant. Fees paid to the Specialist for such services will be reimbursed to Government servants according to the rules laid down in Government Resolution No. 13709 – H., dated the 17th August, 1960. This concession does not include provision of spectacles at Government expense. The members of the families of Government servants are not entitled to this concession. A Government servant desirous of availing this facility should produce a certificate from the controlling authority empowered to countersign the medical claim bill that he has not availed of the concession within the last three years;
- g) the Dental treatment even when it is had at a Government hospital under the advice of the authorised medical attendant is not covered by these rules but if the diagnosis of the

Physiological or other disability from which a Government servant is suffering indicates that teeth are the real source of the disturbance he is entitled to free Dental treatment provided it is of a major kind such as, treatment of jaw bone diseases, wholesale removal of teeth, etc. It does not include scaling of teeth or the free supply of artificial denture, or treatment from a private Dentist, or outside the hospital, even on the advice of the authorised medical attendant.

N.B. – Surgical operations needed for removal of odontemes and impacted wisdom tooth also fall under the category of Dental treatment of a major kind. Treatment of gum boil comes under oral surgery (Surgery of mouth) and as such, it is admissible under the rules. Treatment of pyorrhoea and gingivitis of teeth is also admissible).

(G.O. No. 21620 – H., dated the 19th December, 1961)

89130920. A Government servant or a member of his family shall be entitled, free of charge, to medical attendance by the authorised medical attendant.

Note –

(1) Officers in superior service or the member of their families are entitled to free medical attendance including such surgical treatment as can be suitably given at their own residence unless distance renders this impracticable officers in inferior service or the members of their families can claim free medical attendance and medicines at the local general hospital or dispensary only.

(2) In case of emergency or great danger or difficulty the attendance of the Civil Surgeon shall be given to person not ordinarily entitled to it when applied for by the subordinate medical attendant.

(3) An officer of the class specified in Sub – clause (i) of Clause (a) of Rule 2 stationed in subdivision should ordinarily consult the Sub – divisional Medical Officer for his ailments but when he is seriously ill – he may call in the Civil Surgeon. This privilege shall always be abused. Before the Civil Surgeon is called in the local Medical Officer shall be consulted on the desirability of such a course.

(4) Medical Officers in charge of dispensaries maintained or aided by local bodies shall attend free of charge on Government servants on duty or on leave residing in the town or village in which the dispensary is situated.

(G.O. No. 12803 – H., dated the 10th July, 1965)

(5) On the grounds of humanity and irrespective of strict right to his services, every Medical Officer shall attend without delay to a sick call in any case of emergency and after having given such aid or advice as the circumstances demand may transfer the further treatment of the case to the proper medical attendant.

(6) A Government servant on Foreign Service is entitled to the services of a Government Medical Officer of the rank mentioned in Rule 2 above only when the foreign employer has provided no medical attendant or when the latter considers it necessary to consult Government medical attendant.

(7) Every person employed under the Court of Wards; who is appointed by Government but is paid from the funds of the Wards Estates, shall be entitled to receive free medical attendance and medicines in those cases only in which the service counts for pension under Civil Service Regulations. Road Cess Officers are also entitled to gratuitous medical attendance and medicines.

89130960. The Ministers and Deputy Ministers appointed under the Constitution of India, their Parliamentary Secretaries, the Advocate General and Government Advocate during their employment as such and the members of the families of the Ministers and Deputy Ministers, are entitled to free medical attendance including surgical treatment as can be suitably given at their own residence unless it is considered that treatment in the nearest hospital or dispensary will be to the interest of the patient. An advocate or a pleader appointed by Government casually is not entitled to free medical attendance nor to free supply of medicines.

(G.O. No. 13520 – H., dated 24.7.1965)

89131008. (1) When the place at which the patient falls ill is not the headquarters of the authorised medical attendant –

- a)** the patient shall be entitled to travelling allowance for the journey to and from such headquarters, or
- b)** if the patient is too ill to travel, the authorised medical attendant shall be entitled to travelling allowance for the journey to and from the place where the patient is.

(2) Application for travelling allowance under Sub – rule (1) shall be accompanied by a certificate in writing by the authorised medical attendant stating that medical attendance was necessary and, if the application is under Clause **(b)** of that sub – rule, that patient was too ill to travel.

89131048. (1) If the authorised medical attendant is of opinion that the case of a patient is of such a serious or special nature as to require medical attendance by some person other than himself, or that the patient requires anti – rabic treatment he may with the approval of the Director of Health Services and Inspector – General of Prisons (which shall be obtained beforehand unless the delay involved entails danger to the health of the patient) –

- (a)** send the patient to the nearest specialist or other Medical Officer, as provided in Clause **(b)** of Rule 2 by whom, in his opinion, medical attendance is required for the patient, or in

the case of anti – rabic treatment, to the nearest place in the province where such treatment is available, or

(b) if the patient is too ill to travel, summon such specialist or other Medical Officer to attend upon the patient,

(c) if the authorised medical attendant is of the opinion that it would be unsafe for the patient to make the journey to the specialist unattended, the Medical Officer may either himself accompany the patient to the destination or arrange that some other person should do this. In that case the attendant, if a Government servant shall be deemed to have been travelling on duty and may draw travelling allowance for the outward and return journey, if not a Government servant, shall be entitled to actual travelling expenses. T.A., in such cases, should not exceed the limit prescribed in Rules 130 and 131 of the O.T.A. Rules.

(G.O. No. 15792 – H., dated 8.9.1961)

(2) A patient sent under Clause (a) and (c) of Sub – rule (1) shall, on production of a certificate in writing by the authorised medical attendant, in this behalf, be entitled to travelling allowance for the journey to the headquarters of the specialist or other Medical Officer or to the place where he is sent for anti – rabic treatment. The provision of Rule 6 above, will apply to the family members of the Government servant also.

(G.O. No. 15792 – H., dated 8.9.1961)

(3) A specialist or other Medical Officer summoned under Clause (b) of Sub – rule (1) shall on production of a certificate in writing by the authorised medical attendant in this behalf be entitled to travelling allowance for the journey to and from the place where the patient is.

(4) When a Government servant or a member of his family is carried in an ambulance from his/her residence to the hospital or from one hospital to another hospital, the ambulance charges paid at the prescribed rate are reimbursable to the concerned Government servant on production of certificate from the Superintendent of the hospital to which the ambulance is attached, that journey in ambulance car was essential.

The ambulance charges should not be reimbursed if the ambulance does not belong to Government or a local fund or any recognised hospital.

89131088. (1) A Government servant or a member of his family shall be entitled free of charges –

(i) to treatment in such hospital at or near the place where he falls ill as can, in the opinion of the authorised medical attendant, provide the necessary and suitable treatment;

(ii) to anti-rabic treatment at the nearest Government hospital in the province providing treatment.

(2) Where a Government servant or a member of his family is entitled under Sub – rule (1) free of charge, to treatment or anti – rabic treatment in a hospital any amount paid by him on account of such treatment shall, on production of a certificate in writing by the authorised medical attendant in this behalf, be reimbursed to him by the Provincial Government –

(i) the sales tax paid on account of the purchase of the medicines by the Government servants shall on production of a certificate in writing by the authorised medical attendant In this behalf, be reimbursed to him by the State Government;

(G.O. No. 2672 (19) – H., dated 18.2.1961)

(ii) reimbursement of expenses on medical treatment incurred outside the State on production of a certificate in writing from the authorised medical attendant on this behalf and necessary vouchers;

Note – Reimbursement of the actual expenses includes the entire cost of medical treatment such as consultation fees of the doctor, charges for pathological, X'Ray examination, etc. Hospital charges if admitted, ambulance charges, special nursing charges etc.

(G.O. No. 20504 – H., dated 1.12.1962)

(G.O. No. 10280 (19) – H., dated 13.6.1961)

(iii) blood transfusion charges paid to a Government institution or any other local organisation recognised by Government for the supply of blood to patients and the cost thereof is reimbursible to Government servants. Where such institutions or organisation do not exist or blood of the type required for a Government servant is not available with them, there should be no objection to the purchase of blood plasma from a chemist or to obtaining blood from a private donor and the cost thereof, will also be reimbursed to Government servants on production of a certificate from the authorised medical attendant to the effect that the supply of blood required was not available from a local Government institution or a recognised organisation and that the price paid for the blood was reasonable.

(G.O.No. 21506 (19) – H., dated 18.12.1961)

89131136. (1) If the authorised medical attendant is of opinion that owing to the absence or remoteness of a suitable hospital or the severity of the illness, a Government servant cannot be given treatment as provided in Clause (i) of Sub – rule (1) of Rule 6, the Government servant or a member of his family may receive treatment at his residence.

(2) A Government servant or a member of his family receiving treatment at his residence under Sub – rule (1) shall be entitled to receive towards the cost of such treatment incurred

by him a sum equivalent to the cost of such treatment as he would have been entitled, free of charge, to receive under these rules if he had not been treated at his residence.

(G.O. No. 12803 (22) – H., dated 10.7.1965)

(3) Claims as such admissible under Sub – rule (2) shall be accompanied by a certificate in writing by the authorised medical attendant, stating-

(a) his reasons for the opinion referred to in Sub – rule (1);

(b) the cost of similar treatment referred to in Sub – rule (2);

89131176. (1) Charges for services rendered in connection with, but not included in medical attendance on, or treatment of, a patient entitled free of charge, to medical attendance or treatment, under these rules, shall be determined by the authorised medical attendant and paid by the patient.

(2) If any question arises as to whether any service is included in medical attendance or treatment, it shall be referred to the Government and the decision of the Government shall be final.

89131216. The Controlling Officer of a patient may require that any certificate required by these rules to be given by the authorised medical attendant for Travelling Allowance purpose shall be countersigned –

(a) in the case of a certificate given by the Civil Surgeon of a district, by the Director or Health and Inspector – General of Prisons, and

(b) in the case of a Certificate given by any other Medical Officer, by the Civil Surgeon of the district.

89131264. All Government servants who received injuries in connection with civil disturbances, or on leave, would, in addition to the items included in Clause (h) of Rule 2 be entitled also to the following supplies and services as part of the treatment to which they are entitled free of charge –

(a) the supply of such medicines, vaccines, sera or other therapeutic substances not ordinarily available in the hospital in which the Government servant or a member of his family is treated as the authorised medical attendant may certify in writing to be essential for the recovery or for the prevention of serious deterioration in the condition of the Government servant;

(b) such special nursing as the authorised medical attendant may certify in writing to be essential for the recovery or for the prevention of serious deterioration in the condition of the Government servant or member of his family.

Inferior Government servants receiving injuries in civil disturbances will receive free medical treatment in the general wards of hospitals. While being so treated in the event of their having to incur additional expense for the purchase of medicines, vaccines, sera or other

therapeutic substances prescribed by the hospital authorities and which are not supplied free by the hospital, they will be allowed refund of the cost of such items.

Note – It should be assumed, unless the facts of a case give clear indication to the contrary that the Government servant on leave was attached and injured because of his being a Government servant, on leave was attached and injured because of his being a Government servant.

89131304. If a Government servant or a member of his family calls in a Medical Officer other than the appointed Medical Officer it will be considered a private arrangement and the former may claim the usual fees.

(G.O. No. 12803 – H., dated 10.7.1965)

89131344. Subject to the following exceptions, every Medical Officer is entitled to remuneration for professional attendance on the families of those public servants whom they are required to attend gratuitously.

Exception – (1) Families of the following classes of officers belonging to the Military Department :

- (a) Military Officers (but not those in Civil Employment).
- (b) Officers of the Royal Indian Marine Department.
- (c) Cantonment Magistrates.
- (d) Cantonment Chaplains.
- (e) Warrant Officers those of the Royal Indian Marine.
- (f) Army School Masters and School Mistress.
- (g) Non-commissioned officers and men in military employ other than purely regimental.
- (h) Non-Gazetted Officers and subordinate of the Indian Ordinance Department.
- (i) Civilian staff of army headquarters and those of Army Divisional Brigade or Station Staff Officers.
- (j) European pensioners of the Indian Military Service including retired Departmental Officers with honorary rank and Warrant Officers, if not employed by, or in receipt of a pension or gratuity from the Civil Department.
- (k) Government servants employed in the Agency tracts of Ganjam and Koraput districts.

(2) Inspectors and sergeants of the Armed Police and Chaplains in Civil Station.

Note – Family includes the wife and children including parents, sisters and minor brothers of a Government servant residing with, wholly dependent upon him.

89131392. The following persons are also entitled to free medical attendance at the expense of the Government of India who would reimburse the Provincial Government the cost of such medical treatment :

- (1) Chaplains;
- (2) Military personnel;

(3) All officers and employees of the Government of India;

89131432. Every patient attending at a charitable hospital or dispensary is entitled to receive advice and medicines free of charge.

(G.O. No; 12803 (22) – H., dated 10.7.1965)

Concessions Regarding Treatment of State Government Servants and Their Families Outside the State

1. Subject – Medical concession to Government servants and members of their families suffering from Poliomyelites, Cerebral Palsy and such other diseases for which there is no facility for treatment with in the State.

Government of Orissa have for some time past their consideration the question of extending the concession of the medical attendance and treatment so as to enable the State Government servants and their families to receive treatment at Government expense at suitable hospital outside the State but within India for diseases like Poliomyelitis, Cerebral Palsy and such other diseases for which there is no facility to treatment within the State. After careful consideration it has been decided that a State Government servant or a member of his family when advised by his/her authorised medical attendant not below the rank of Professors concerned with the Medical Colleges of the State may receive treatment for poliomyelitis, Cerebral Palsy and such other diseases for which there is no facility for treatment within the State at a hospital or institution situated in any other State of the Indian Union where such treatment is available, subject to the following conditions

1. If the authorised medical attendant is of the opinion that the case of patient is of such a serious or special nature as to require medical attendance and treatment in a particular hospital or institution situated in any other State of the Union, he may, with the approval of the Director of Medical Education and Training, Orissa or where he is of opinion that delay involved in obtaining approval of the Medical Education and Training, Orissa would entail danger on the health of the patient, himself, may advise the patient to go to the place of treatment outside the State in anticipation of approval and shall furnish a certificate to that effect while moving the Director of Medical Education and Training, Orissa, for *expost facto* approval of the said advice.

(a) Advise the patient to go for investigation and treatment to the particular hospital or institution with a certificate in writing in the following manner :

Certified that Shri/Shrimati.....aged.....years.....(herein to mention the designation, pay and Department of the concerned Government servants) suffering from is advised to go to.....Hospital/Institution in.....State for further investigation and treatment as proper facilities for his/her treatment are not available within the State.

(b) If the authorised medical attendant is of opinion that it is unsafe for the patient to travel unattended to, he may certify in writing that the patient should travel to the place of treatment being accompanied by an attendant.

(c) In the case of a patient who is a child below the age of 10 years, an attendant may accompany him/her to the place of treatment requiring any certificate from the Authorised medical attendant.

(d) In case of a child below 10 years, if the mother of the child is absolutely considered necessary to accompany and second attendant is necessary both the mother and the child. The concerned Professor may specifically mention this in a form of a recommendation and send attendant allowed in exceptional circumstances on the approval of the D.M.E.T., Orissa.

89131472. The concessions referred to above will also be available to those patients who are to undergo post treatment check up at the institution outside the State.

89131520. Patients suffering from Poliomyelitis should be referred to one of the following institutions outside the State when considered necessary by the authorised medical attendant.

- (i) Government General Hospital, Madras
- (ii) Government Stanlex Hospital, Madras
- (iii) Chitaranjan Seva Sadan, Calcutta
- (iv) Presidency General Hospital, Calcutta
- (v) N. R. Sarcar Medical College Hospital, Calcutta
- (vi) R. G. Kar Medical College Hospital, Calcutta
- (vii) Medical College Hospital, Calcutta
- (viii) Medical College Hospital, Nagpur
- (ix) Medical College Hospital, Patna
- (x) Medical College Hospital, Darbhanga
- (xi) All India Institute of Physical Medicine and Rehabilitation, Bombay.

For the purpose of advanced cases of Poliomyelitis requiring specialised treatment, a patient may be advised for admission into the Children's Orthopaedic Hospital, Bombay after he/she has received treatment in any of the above Hospital, in the first instance and if the Medical Superintendent of that Hospital recommends that specialised treatment at the Children's Orthopaedic Hospital, Bombay is necessary.

89131560. A Government servant on his behalf or on behalf of a member of his family is entitled to claim financial assistance from Government as under for treatment in the institution outside the State.

- (a) T.A. for the outward and return journey.

(i) Actual conveyance charge from the headquarters of the place from which the patient (Government servant) actually travels to the hospital for treatment and back whichever is nearer or mileage allowance at the rates admissible to his/her grade as on tour under the rules in force whichever is less. He will be entitled to daily allowance at a rate admissible to his grade for the period of halt at the institution.

For the members of the family of a Government Servant –

(ii) journey by rail actual railway fare of the class by which the Government servant is entitled to travel on tour under the rules in force or of a lower class in which the patient actually travels;

(iii) journey by road – actual fare paid for the journey by bus/other public conveyance.

Note – For hired car, the cost will be reimbursed in production of the voucher.

(iv) When the family members of Government servant's own conveyance the Government servant should not be paid for the family members (patient) other than usual T.A. admissible to the Government servant himself.

Note – If the condition of the patient requires costlier transport, the actual fare paid shall be reimbursible, The use of such a conveyance by the patient or a member of his family in these circumstances shall be supported by a certificate from the A.M.A. to the effect that the conditions of the patient actually required costlier transport and only then the charges shall be admissible for reimbursement. Fare for journey by air or by air conditioned coaches in train will not however, be admissible for reimbursement.

(b) T.A. for the attendant/escort –

(i) An attendant/escort shall be entitled to T.A. both ways at the rates admissible under these orders to a member of the family of the Government servant concerned provided it is certified in writing by the concerned A.M.A. that it is unsafe for the patient to travel unattended and that an attendant/escort is essential to accompany him to the place of treatment. T.A. will also be admissible if it becomes necessary for an attendant/ escort to travel again to fetch the patient on production of the necessary certificate from the Medical Authorities of the hospital where the patient is undergoing treatment. The attendant if a Government servant shall be allowed T.A. for his to and fro journey as admissible to his grade.

(ii) The second attendant when allowed under para – 1 (c) to accompany both the mother and child shall be entitled to T.A. both ways journey as admissible to the Government servants concerned. The attendant, if a Government servant shall be allowed T.A. for his to and fro journey as admissible to his grade. The first attendant (mother) shall only be entitled to daily allowance as admissible to the Government servant on production of certificate to the effect that the attendant (mother) is necessary to attend the patient during the period of treatment from to....from the treating physician of the institution.

(c) Points of commencement and termination of journey –

The journey for the purpose of these orders should be deemed to have commenced from the place from which the patient actually travels to the place of treatment and the return journey should be deemed to have ended at the place to which the patient actually travels of the headquarters of the Government servant concerned whichever is nearer.

(d) The facility of travel by air and air – conditioned accommodation at the Government expenses is not admissible for the journeys performed for receiving medical attendance and treatment.

(5) (i) Reimbursement of the charges paid at the institution excludes dietary charges. Dietary charges may be claimed by Government servants whose pay is Rs. 100 per month or less receipt of the amount paid at the institution should be produced while claiming reimbursement.

(ii) The cost of medicines purchased outside the State during the period of treatment in an outside institution subject to the production of certificate from the Superintendent or the Medical Officer in – charge of the institution of the Department, Head of the Institution in which the patient is treated, that the medicines were prescribed for and purchased from outside by the patient and those medicines were essential for the treatment and speedy recovery of the patient, shall be reimbursed irrespective of the fact whether these medicines find place in the list of admissible or inadmissible medicines. Such medicines should not include tonics and food items.

89131600. This order will take effect from the date of issue.

89131648. This order supersedes the Health Department Resolution No. 10640 – H., dated the 15th May, 1964.

(Health & Family Welfare Department Resolution)

No. 2444 – J – t., dated 30.1.1970 and amending Resolutions

No. 28799 – H., dated 26.1.1970, No. 35699 – H., dated 3.12.1975

No. 17665 – H., dated 25.5.1976 and No. 21489 – H., dated 8.6.1979.

89131688. Subject – Fixation of limit of consulting fees of the authorised medical attendant for treatment outside the State.

The undersigned is directed to say that according to Health Department G.O. No. 13083 – (19) – H., dated 10.6.1961 the consulting fees of the authorised attendant outside the State where the Government servant and their families fall ill admissible for reimbursement. No limit of such fees has been prescribed the above G.O. This matter was under consideration of the Government for sometime past.

89131728. After careful consideration the Governor of Orissa has been pleased to decide that the consulting fees of authorised medical attendant should be restricted to what is admissible to the Medical Officers of the concerned State where the consultation takes place.

89131776. This issues with the concurrence of Finance Department vide their (UOR No. 1380 CSII. dated 23.6.1977).

89131816. This order will take effect for the date of issue (letter No. IVMED IIM – 46/77 – 21171 (22) – H., dated 1.7.1977).

89131856. **Subject – Reimbursement of cost or pathological examination done outside the State when such facilities are not available within the State.**

The Government have had, for sometime past, under their consideration the question of reimbursement of the cost of pathological examination undergone by the State Government servants and their families outside the State but within India when such facilities are not available in Government Hospital and Medical College Hospitals of the State. After careful consideration it has been decide that the cost of pathological examination in such cases should be reimbursible when the concerned Government servant or a member of his family is advised by his/her authorised medical attendant for examination, etc. outside the State but within the Indian Union, subject to the following conditions :

1. if the authorised medical attendant is of the opinion that the disease . of a patient is serious or of special nature necessitating pathological examination etc. in a particular hospital or institution situated outside the State he must obtain the approval of the Superintendent of Medical College Hospital of the State before advising the patient to go in for such pathological examination.

(a) The advice for the pathological examination to a particular hospital or institution outside the State should be accompanied with a certificate in the following form :

Certified that Shri/Shrimati/Kumari.....aged.....years wife/husband/son/daughter/mother/father/ suffering from.....is advised to go to.....Hospital/Institution in State for examination as proper facilities for examination are not available within the State.

Signature of the Superintendent of.....Signature of the Authorised College/Hospital, Designation (Seal) Medical Attendant, Designation (Seal).

89131904. Government servant, on his behalf or on behalf of a member of his family is entitled to claim financial assistance from Government for pathological examination in the institution outside the State as per paragraph – 4 of the Health and Family Welfare Department Resolution No. 2444 – H., dated 30.1.1970 read with Resolution No. 35699 – H., dated 3.12.1975.

89131944. This order will take effect from the date of issue
(Resolution No. IV Med – III, M – 44/77 – 32997 – H., dated 3.10.1977).

Concessions Regarding Treatment of State Government Servants and their Families Suffering From T.B.

1. Subject – Liberalisation of medical concession to Government servants and the members of their families suffering from Tuberculosis.

Government of Orissa have, for sometime past under their consideration the question of extending the concessions of the Medical Attendance and treatment so as to enable the State Government servants and the members of their families to receive treatment at Government expenses who are suffering from T.B. or suspected to be suffering from T.B. at a recognised Sanatorium/ Hospital within the State or outside the State but within India. After careful consideration it has been decided that in supersession of Resolution No.2146 – L.S.G., dated the 16th June, 1945 and Resolution No. 3482 L.S.G. dated the 16th May, 1946 a State Government servant or a member of his family when advised by his/her authorised medical attendant or by the T.B. Specialist attached to the Hospital/Medical College (Hospital which is near at hand) should be granted the following concession for treatment of T.B. at Government expenses at a Sanatorium/Hospital where such facilities are available.

89131984. (a) Reimbursement of the Sanatorium/Hospital charges (which should include charges for accommodation, ordinary diet, medicines, etc.) at the rate actually paid by the patient. Receipt of the amount from the treating Physician, paid at the Sanatorium/Hospital should be produced while granting reimbursement.

(b) Special dietary expenditure not exceeding – Rs. 60 per month (at Rs. 9 per day), during the period of treatment in a T.B. Sanatorium/Hospital towards the cost of special diet if any. The diet allowance shall be sanctioned for a period of two years in 4 instalments on the recommendation of the Medical Officer in charge of the patient. No further recommendation from the Medical Officer is necessary for payment of second and subsequent installment of the diet allowance. While sanctioning the amount, the concerned Government servant may be asked to produced evidence before the sanctioning authority that the patient is still continuing treatment for T.B.

(c) Any special medicines prescribed by the medical attendant if not available in the Hospital stock, will be purchased by the patient and the cost thereof will be reimbursed irrespective of the fact whether the medicines find place in the lists of inadmissible or admissible medicines.

(d) If the authorised Medical Officer of T.B. Sanatorium/Hospital or the T.B. Specialist is of the opinion that it is unsafe for the patient to travel unattended, he may certify in writing that the patient should travel to the place of treatment being accompanied by an attendant/escort.

(e) If the Medical Superintendent of T.B. Sanatorium or Hospital/Assistant Professor or any Medical Officer of higher rank of the department of T.B. and chest diseases of the Medical College where the patient is undergoing treatment, is of opinion that the condition of the patient is so serious that he requires treatment in some other Sanatorium/Hospital in other States within India he can advise the patient to go to such Sanatorium/Hospital.

(f) If the Medical Superintendent of the T.B. Sanatorium/Hospital as referred to above is of the opinion that it is unsafe for the patient to travel unattended, he may certify that the patient should travel to the place of treatment being accompanied by an attendant.

Note – In such cases i.e. (d) (e) and (f) the previous approval of Director of Health and Family Planning Services, Orissa should be obtained,

89132032. The following concessions will be available to those patients during the period of their pre and post Sanatorium/Hospital treatment.

(a) Any special medicines prescribed by the Medical Attendant if not available in the Hospital stock, will be purchased by the patient and the cost thereof will be reimbursed irrespective of the fact whether the medicines find place in the list is admissible or not (inadmissible medicines).

(b) If any consultation fee is charged by the consulting Physicians concerned for X – ray check up during the above period of treatment, the same should be reimbursed on production of the receipt of such vouchers for such examination.

(c) An allowance of Rs. 60/ – per month (at Rs. 2/ – per day) during the above period of treatment towards the cost of special diet, if any. The diet allowance shall be sanctioned for a period of two years in 4 instalments on the recommendation of the Medical Officer in charge of the patient. No further recommendation from the Medical Officer is necessary for payment of second and subsequent instalments of the diet allowance. While sanctioning the amount, the concerned Government servant may be asked to produce evidence before the sanctioning authority that the patient is still continuing treatment for T.B.

Grant of such financial assistance to the Government servants and their family members suffering from T.B. in respect of reimbursement of the cost of special diet should in no cases, exceed the period of two years.

Note – The cost of medicines do not include the cost of Tonic, Food items and beverages.

89132072. (i) A Government servant, on his behalf or on behalf of a member of his family is entitled to claim financial assistance in shape of T.A. from the State Government for treatment of T.B. in the Sanatorium/Hospital as indicated below :

(ii) Journey by Rail –

(a) For the Government servants – Fare of the entitled class or the lower class by which they actually travel plus incidental charges as for the journey on tour under the rule in force.

(b) For the members of their families – Single fare of the class by which the Government servant is entitled to travel on tour without daily allowance under the rules in force or of the lower class by which the patient actually travels.

Note – The facility of travel by air and air – conditioned accommodation at Government expenses is not admissible for journey performed for receiving medical attendance and treatment.

(iii) Journey by Road –

(a) For the Government servants – For the road portion of the journey, or for journey between stations connected by road only road mileage as on tour admissible under the rules in force without any daily allowances.

(b) For the members of their families – Actual rate paid for the journey by bus or other public conveyance.

(iv) Journey by other means of conveyance –

If the patient travels by means of conveyance those specified in those orders by his/her private conveyance. T.A. would be admissible to the extent otherwise admissible under these rules.

(a) For Government servants – Actual conveyance charges limited to mileage allowance at tour rates under the rules in force plus daily allowance.

(b) For the members of their families – Actual conveyance charges limited to half the mileage allowance at tour rates without daily allowance admissible to Government servants themselves under the rules in force.

Note – The use of such a conveyance by the patient or a member of his family in these circumstances shall be supported by a certificate from the A.M.A. to the effect that the condition of the patient actually requires the transport used and then the charges shall be admissible for reimbursement.

(v) T.A. for an attendant/escort –

An attendant/escort shall be entitled to T.A. both ways at the rates admissible under these orders to a member of the family of the Government servant concerned provided it is certified in writing by the concerned medical authorised that it is unsafe for the patient to travel unattended and that an attendant/escort is essential to accompany him to the place of treatment. T.A. will also be admissible if it becomes necessary for an attendant/escort to travel again to fetch the patient on production of the necessary certificate from the Medical Superintendent of the T.B. Sanatorium/Hospital where the patient is undergoing treatment. The attendant, if a Government servant shall be allowed T.A. as per journey on tour in the similar circumstances referred to above.

(iv) Points of commencement and termination of journey –

The journey for the purpose of these orders should be deemed to have commenced from the place from which the patient actually travels to the place of treatment and the return journey should be deemed to have ended at the place to which the patient actually travels or at the headquarters of the Government servant concerned, whichever is nearer.

89132112. This order will take effect from the date of issue and will also regulate the pending claims of the patients, who are under treatment on the date of this resolution.

The Accountant – General, Orissa is being informed.

Health Department Resolution No. 24677/H., dated 4.8.1977

Health Department Resolution No. 28319/H., dated 10.12.1973

Health Department Resolution No. 21453/H., dated 29.7.1975

89132160. **Subject – Sanction of dietary allowance for treatment of T.B. clarification thereof.**

REF – Their letter No. 6719/Vig., dated 28.10.1980

The undersigned is directed to say that the special dietary allowance made under the provision of paras 2(b) and 3(d) of Health Department Resolution No. 27424 – H., dated 7.11.1970 and No. 24677 – H., dated 4.8.1977 is treated as the supplement to the cost of medicine for the speedy recovery of the patient in case of T.B. only rather than to provide amenities to the patient and this type of allowance is not allowed in any other diseases. In view of this the special dietary allowance should be met from the sub – head “Reimbursement of cost of medicines” and not from any other sub – head.

(Health Department G.O. No. 1624 – H., dated 23.1.1981)

Subject – Liberalisation of medical concession to Government servants and the members of their families suffering from Tuberculosis.

REF – Health and F.W. Department Resolution No. 27424 – H., dated 7th November, 1970 and No. 24677/H., dated the 4th August, 1977.

As per Health and F.W. Department Resolution referred above the special dietary allowance @ Rs. 2 per day is admissible to Government servants for period of two years on the recommendation of the Medical Officer in charge of the patient Government servant (or member of his family) who is undergoing treatment as an indoor/outdoor patient in a T.B. Hospital/ Sanatorium.

89132200. Sometimes it so happens that a patient (Government servant or member of his family) while undergoing treatment in a Hospital for a particular disease and during the course of investigation the patient is detected to be suffering from T.B. also, the treating Physician recommends for diet allowance for speedy recovery of the patient. The question of accepting such certificate for sanction of diet allowance was under consideration of Government.

89132240. After careful consideration Government of Orissa have decided to accept the Medical certificate recommending for special dietary allowance by any Medical Officer of the Hospital/Dispensary when such certificate is countersigned by the District T.B. Officer of the

District/Superintendent, T.B. Demonstration and Training Centre, Cuttack (District jurisdiction) Medical Superintendent of a T.B. Hospital of the State.

89132288. This order will take effect from the date of issue.

(Resolution No. IV-Med-III – 16/75(Part) – 8698 – .H, dated 14th March, 1978)

Special Arrangements for Medical Attendance and Treatment of State Government Servants and their Families in the Hospital/dispensary other than State Government Hospital/Dispensaries

1. Subject Recognition of the Artificial Limb Manufacturing Corporation of India at Olatpur, Cuttack as Authorised Medical Institution for treatment of Government servants and their families.

The undersigned is directed to say that Government servants and their family members in the past were obliged to go outside the State for artificial limbs and for orthopaedic appliances since this facility was not available in the State, and the cost thereof was being reimbursed as per Orissa State Medical Attendance Rules, 1947. Now an Artificial Limb Manufacturing Corporation has started functioning at Olatpur in the district of Cuttack. It provides artificial limbs to the disabled and orthopaedically handicapped persons. As such there may be no need to refer for such of cases to outside the State. Further, facilities for treatment of other types of diseases are also available at the A.L.I.M.C.O.

89132328. Government after careful consideration have been pleased to recognise the Artificial Limb Manufacturing Corporation of India at Olatpur district Cuttack as Authorised Medical Institution for treatment of Government servants and their family members on payment of usual charges as fixed by the authority and the cost thereof except diet charges will be reimbursed to the Government servant as admissible according to the Medical Attendance Rules in vogue on getting the Essentiality Certificate prescribed by the State Government the A.L.I.M.C.O. authorities to the effect. A copy of the Essentiality Certificate approved by the State Government is enclosed.

89132368. This order will be given effect from the date of issue.

89132416. This order has been issued with the concurrence of F.D. in their U.O.R. No. 2073 – 111, dated 31st March, 1978.

89132456. The A.G. Orissa is being informed.

(Health Department G.O. No. 13529 – H., dated 25.4.1975)

Essential Certificate

I certify that Shri/Smt.....Wife/son/daughter/father/mother of Shri.....employed in the.....has been under – treatment for.....disease from to at the Medical Institution Artificial Limb Manufacturing Corporation of India, Olatpur, Cuttack and that the under mentioned charges were made for his/her treatment.

		Price
		Rs.
1.	Accommodation	...
2.	Diet	...
3.	Nursing	...
4.	Pathological & Radiological Examination	...
5.	Medicines	...
6.	Operation	...
7.	Artificial Limbs/Appliances	...
	Total	...

That the above amount was received from the patient under proper receipt by the hospital authority concerned.

That the above charges are at the rates prescribed by the authority.

That the following medicines which do not include proprietary preparations for which cheaper substances of equal therapeutic value are available for preparations which are primarily foods, toilets or disinfectants were prescribed for the patient during the period of his/her treatment in the hospital. He/she was advised to purchase the medicine from outside as the same were not available in the Hospital stock :

Name of the medicines	Price
1.	Rs.
2.	Rs.
3.	Rs.

Date

Signature of the Medical Officer-in-charge of the case at the Medical Institution A.L.I.M.C.O. Olatpur, Cuttack

89132496. Subject – Recognition of Paradeep Port Hospital as Authorised Medical Institution for treatment of Government servants and their families.

The undersigned is directed to say that since there is no Medical institution of this State Government at Paradeep Port, Government feel that the State Government servants and their families stationed there are undersigned great hardship for their medical attendance and treatment.

89132544. To obviate such difficulty, Government after consideration, have been pleased to recognise the Paradeep Port Trust Hospital as authorised Medical Institution for treatment of State Government servants and the members of their families stationed in or passing through Paradeep on payment of usual charges as fixed by the Port authorities (copy enclosed) and the cost thereof except diet charges will be reimbursed to the Government servants as admissible according to the Medical Attendance Rules in vogue on getting essentiality certificate prescribed by the State Government from the Port Hospital Authorities to the effect. A copy of the essentiality certificate approved by the State Government is enclosed

89132584. This procedure will continue till a Hospital is provided by the State Government at Paradeep.

89132624. This order will be given effect from the date of issue. All the pending cases should be disposed of in accordance with this decision and cases already settled otherwise should be re – opened.

89132672. This order issues with the concurrence of Finance Department vide their UOR No. 113 – C.S. II (I) – dated 9.7.1976.

89132712. The A.G., Orissa is being informed.

(Health Department G.O. No. 235 – O. H., dated 21.7.1977)

Essentiality Certificate

I certify that Shri/Smt..... wife/son/daughter/father/mother of Shri.....employed in the.....has been under treatment for disease from.... to at the Port Hospital, Paradeep and that the undermentioned charges were made for his/her treatment.

1.	Accommodation	– Rs.
2.	Diet	– Rs.
3.	Nursing	– Rs.
4.	Pathological & Radiological Examination	– Rs.
5.	Medicines	– Rs.
6.	Delivery	– Rs.
	Total	– Rs.

That the above amount was received from the patient under proper receipt by the hospital authority concerned.

That the above charges are at the rates prescribed by the Port Hospital authority.

That the following medicines which do not include proprietary preparations for which cheaper substances of equal therapeutic value are available nor preparations which are primarily foods, toilets or disinfectants were prescribed, the patient during the period of his/her treatment in the hospital. He/she was advised to purchase the medicines from outside as the same were not available in the hospital stock :

Name of the medicines	Price
1.	Rs.
2.	Rs.
3.	Rs.

Date

Signature of the Medical Officer-in-charge of the case at the Port Hospital, Paradeep.

89132752. Subject - Reimbursement of cost of Radiological investigation done in private clinics.

The undersigned is directed to say that as per existing Orissa State Medical Attendance Rules, the cost of Radiological investigations done in the private clinics when such facilities are not being made available to the Government servants and their families at the Government hospital was not allowed for reimbursement. Thereby Government servants are put to much financial hardship when such treatment is required to save the life of the patient. The question of reimbursement of Radiological investigation at private clinics was under the consideration of Government for some time past.

89132800. Government after careful consideration have been pleased to extend the facility of reimbursement of cost of Radiological examination at the private clinics on emergency cases when such facilities are not available in the Government hospital either due to shortage of films or due to X - Ray machine having gone out of order on the prescribed certificate as follows, granted by the Head of the institution.

Certificate

I certify that due to shortage of films/X - Ray machine gone out of order Shri/Smt.....son/daughter/father/mother/wife/husband of Shri/Smt..... serving as.....in the Department/Office of is advised for X - Ray examination in Private Clinics/Private Practitioners since this is absolutely essential for the treatment of the patient.

Signature of the A.M. A.

(Medical Officer - in - charge of the Radiological

Department) with designation (Seal)

Countersigned

Signature of the Head of the Medical

Institution with designation (Seal)

89132840. This order will take effect from the date of issue.

89132880. This order issues with the concurrence of Finance Department vide their UOR No. 2341 – CS – II. dated 12.8.1976.

89132928. The A.G.. Orissa is being informed.

(Health Department G.O. No. 32753 – H., dated the 25.9.1976)

89132968. **Subject – Admissibility of treatment of abortion under the Medical Termination of pregnancy Act, 1971**

The undersigned is directed to say that as a result of legalisation for termination of pregnancy under the Medical Termination of Pregnancy Act, 1971 a question had been raised whether the expenditure incurred on Medical Termination of Pregnancy is reimbursible under the Orissa State (Medical Attendance) Rule, 1947 or not.

89133008. After careful consideration the Governor has been pleased to decide that the expenditure incurred by the Government servants on medical termination of pregnancy should be reimbursed provided the medical termination of pregnancy has been performed at Government or other Institutions/Government Hospitals/Institutions approved under the Medical Termination of Pregnancy Act. 1971 and also recognised under the O.S. (M.A.) Rules, 1947.

149815296. This issue with the concurrence of the Finance Department vide their U.O.R. No. 371 – CS – II, dated 10.2.1977.

(Health Department G.O. No. 5188 – H., dated 21.2.1977)

149815336. **Subject – Clarification of rule governing medical attendance of Government servants.**

The undersigned is directed to say that it has come to the notice of this Department for clarification as to the circumstances in which the parents, children, or step children of a Government servant, can be treated as wholly dependent on a Government servant. It is, therefore, clarified that the general interpretation attached to the words “wholly dependent” as occurring in other rules and regulations, such as T.A. Rules, etc. normally should be taken in account. But in case of a father who is a retired Government servant and earning his own pension he may not be wholly dependent on the Government servant.

149815376. Further as per the existing practice, vide this Department Order No. 16939 – H., dated 31.8.1967, No. 8851 (23) – H.. dated the 26.4.1968 and No. 17152 – H., dated 18.8.1964, the Assistant Surgeons up to Professors of the Medical College Hospital, Assistant Surgeons posted to the Hospital, Dispensaries, Medical Aid Centres and Primary Health Centres are declared as the authorised medical attendants for the

Government servants and their . family members. Therefore, as per the existing orders of Government mentioned above, the Medical Officers of the non – Clinical Departments of the Medical Colleges are acting as the authorised medical attendants. But it clarified that the Bacteriologist, Superintendent, Anti – T.B. Demonstration and Training Centre and Assistant to Bacteriologist and Pathologist are not treated as the authorised medical attendants.

149815424. **Subject – Reimbursement of cost of medicines purchased by the Government servants limits.**

In continuation of this Department letter No. 6977 (119) – H., dated the 17th March, 1973. I am directed to say that certain types of diseases like Diabetes, T.B., Mental Diseases, Leprosy and Filaria require prolonged treatment. In such cases domiciliary treatment can be given to the patient (i.e. Government servants and their family members) unless they are of some serious complications requiring hospitalisation of the patients. The domiciliary treatment can be following up by an Authorised Medical Attendance at the residence of the patient advising continuous treatment for longer duration. In consideration of this stipulation in the G.O. referred to above compelling an A.M.A. to refer a patient to the O.P.O. of a Hospital/Specialist after 10 days treatment is not required in respect of those particular diseases after initial assessment and proper line of treatment is checked out by an expert.

149815464. In view of the above Government after careful consideration have been pleased to decide that the patients suffering from Diabetis, T.B.. Mental diseases, Leprosy, Filaria, who can conveniently continue domiciliary treatment in their residence without detriment to their day to – day life should not be brought under the rigidity of the Government order cited above for attending O.P.O. of the Hospital/Specialist after the 10 days treatment.

149815504. This should take effect from the date of issue of the order. But the claims which are pending in the Department/Offices should be disposed of in the light of the above order.

149815552. It is requested that this order may be brought to the notice of all Authorised Medical Attendants under your control.

(Health Department G.O. No. 16968 – H., dated the 5th July, 1973)

149815592. **Subject – Reimbursement of cost of medicines for the treatment of dependant – parents of Government servants.**

The undersigned is directed to say that Government servants are eligible for reimbursement of cost of treatment of their parents when they wholly/mainly depend upon the concerned Government servant. For the purpose of determining the dependency of parents, the Government servants are required to furnish necessity declaration as per Explanation (iii) of

para 2 of this Department G.O. No. 29562 (76)/H, dated the 26th September, 1975. The perscribed declaration appears to be inadequate when a parent has more than one son/daughters serving under the State Government as all his sons/daughters are entitled for reimbursement of cost of the treatment of their parents. This matter was under consideration of Government for sometime past.

After careful consideration, Governor has been pleased to decide that a certificate as mentioned below should be given by the Government servant on the body of the essentiality certificate when medical claims relating to the treatment of parents are submitted for reimbursement.

"I certify that my father/mother/father-in-law, mother-in-law (In case of female Government servants) is wholly/mainly dependent upon me and that no claims have been made for him/her during this period by any other Government servants."

(Health Department G.O. No. 3933 – H., dated the 5th February, 1977)

149815632. **Subject – Reimbursement of cost of medicines for the treatment of General Debility.**

The undersigned is directed to say that General Debility is not a disease in itself but a symptom complex. As such the reimbursement of cost of medicine purchased on this account to Government servants is not admissible unless the correct disease is mentioned in the essentiality certificate.

149815680. They are requested to take necessary action to communicate the above clarification to all subordinate officers under their control for guidance.

(Health Department G O. No. 10212-H., dated the 10th April, 1975)

149815720. **Subject – Reimbursement of cost of medicines of the treatment of Anaemia.**

The undersigned is directed to say that Anaemia is not a disease in itself, but the after effects of a disease. Mo such, reimbursement of cost of medicines purchased on account of treatment of Anaemia to Government is not admissible unless the disease for which the Anaemia has been caused is mentioned by the authorised Medical Attendant in the essentiality certificate.

149815760. They are requested to take necessary action to communicate the above clarification to all subordinate offices under their control for guidance.

149815808. **Subject – Sanction of advance T.A. to the Government servants for medical attendance and/or treatment at places outside the headquarters.**

Health Department Resolution No. 2444/H., dated 30.1.1970 and subsequent amendment thereto and Government Order No. 20990, dated 20.6.1971 provides for treatment of Government servants and their family members at places outside the headquarters. But there is no provision in the O.S. (M.A.) fcules, 1947 to sanction advance T.A. to the Government servants for the above purpose.

149815848. In absence of clear provision in the O.S. (M.A.) Rules, 1947, Government servants from various Department are coming forward to sanction advance T.A. for defraying journey expenses for their treatment and their family members as they are facing financial hardship initially at the time of undertaking journey particularly to places outside the State. The Government of India have already allowed such advance T.A. to their employees. This was under examination of State Government for sometime past.

149815888. After careful consideration the Governor has been pleased to decide that advance T.A. to the Government servants undertaking journey in connection with their medical attendance and/or treatment and of their family members at places outside their headquarters shall be admissible.

(i) On production of a certificate from the medical authorities as mentioned above.

(ii) The advance T.A. for medicine attendance and treatment should to treated as an advance on tour and will be sanctioned in accordance with the same instructions and regulate sanction of advance on tour.

149815936. This order will take effect from the date of issue.

(Health Department Resolution No. 42167/H., dated 28.12.1978)

149815976. **Subject – Medical Attendance Rules clarifications.**

The undersigned is directed to say that a large number of references are being received by Health & F.P. Department for necessary clarification in the matter of Medical Attendance Rules. Most of these correspondences relate to the questionable medical claims where the role of the Medical Officers concerned as well as the Government servants needs vivid examinations and the Departmental proceeding. This requires long process for examination of all such cases. To minimise such type of correspondences, it has been decided that before any such case is referred to the Health & F.P. Department the following procedure may be adopted first :

(a) The medical claims if open to any suspicion or irrelevancy should be referred to the immediate authority of the concerned A.M.A. for scrutiny.

(b) On the basis of the opinion of the said authority, if any disciplinary action is felt necessary against A.M.A. as the same should be referred to the Health Directorate, who will refer the matter to Health & F.P. Department if necessary and otherwise not.

(c) No claims or insistence as such should be referred either to the Health & Family Planning Department or to the D.H.S., Orissa direct in the preliminary stage, (i.e. before scrutiny by the immediate authority of A.M.A.)

(d) The claims which appear to be further of fabricated should be processed basing on the Government employee presenting such claim but not taking the A.M.A. as the centre of all action.

The Controlling Officers have been empowered to disallow claims which do not satisfy the conditions as per Finance Department Circular No. 1248 (117) – F., dated 15.1.1964.

(e) The cases should be referred to the immediate authority of the A.M. As. or to the D.H.S., Orissa, as the case may be only if the proceedings against the Government employee (claimant) infer that the role of the A.M.A. with relation to the claim is open to suspicion.

(f) All correspondences in this respect should be made confidential.

149816016. The D.H.S., Orissa has issued necessary instruction to all the concerned Medical Officers to co – operate in the matter.

149816064. This may kindly be brought to the notice of all concerned under their administrative control.

(Health Department G.O. No. 5200 – H., dated 4.3.1972)

149816104. **Subject – O.S. (M.R.) Rules – Guidelines for proper scrutiny of the medical claims submitted by the Government servants for purpose of reimbursement cost of allopathic treatment.**

The undersigned is directed to say that it has been brought to the notice of Government that false and fabricated Medical claims are being made by Government servants supported by false cash memos and essentiality certificates duly stamped and signed by the authorised Medical Attendants.

With a view to eliminate such type of cases, Government after careful consideration have been pleased to issue the following guidelines to the authorised medical attendants as well as the Controlling Officers :

1. To the authorised Medical Attendants –

(i) Name, age and the diseases (Block capital letter) of the patient should be mentioned in the prescription.

(ii) Daily dose/quantity of medicines and the duration of its consumption should be mentioned in the prescription.

(iii) In the beginning of the treatment of the patient, costly/expensive medicines should not be prescribed if the conditions of the patient does not warrant to do so before necessary clinical examination of the patient is done.

(iv) Costly medicines should not be prescribed when cheapest substitute is available having equal therapeutic value. Purchase of phials should be avoided as far as possible.

(v) Medicines should not be prescribed for a period of ten days at a stretch since there is every change in the line of treatment during the above period and the medicines purchased by the patient may not be utilised. Prescription shall be made for two to three days and thereafter repeated if required. In this connection Health Department G.O. No. 6877 – H., dated 17.3.1970 may be followed.

(vi) Specimen signature may be made available to the Drawing Officers/ Controlling Officers on demand as and when required.

N.B. – The institutions mentioned in paras (iv) and (v) above are not applicable to the patients suffering from Cancer, Filaria, Diabetes, T.B., Leprosy and such other diseases which require prolonged treatment.

149816144. To the Drawing Officers/Controlling Officers –

(i) The vouchers should contain the name of Medical Officers, who prescribed medicine and the Cash Memos are issued strictly in conformity with the prescriptions/Out – door tickets/In – door tickets.

(ii) The medical claims if open to any suspension or ^relevancy, the procedure enumerated in Health Department G.O. No. 5200 (15), dated 4.3.1972 (copy enclosed) may be adopted before passing such bills for payment.

149816192. This supersede the Circular No. 5365/M.E.T. dated 19.4.1976 of the D.M.E. and T., Orissa Addressed to the all Departments of Government/ all Heads of Department/all R.D. Cs.

(Health Departments G.O. No. 31835 – H., dated 24.11.1978)

149816232. **Subject – Extension of free medical facilities to the retired State Government servants and members of their families.**

The State Government have for sometime past had under their consideration the question of allowing free medical facilities to the retired State Government servants and the members of their families. Pensioners are hard hit because of the withdrawal of free medical concessions enjoyed by them till their date or superannuation, specially when their medical needs are great on account of advancing age and deteriorating health coupled with reduced income.

149816272. Government after careful consideration, has been pleased to decide to allowed to the retired State Government servants and the members of their families all the medical facilities, i.e. free Pathological, Bacteriological, Radiological, Cardiographic and E.C.C. examination and concessional rates of charges for accommodation in nursing homes cabins paying beds, etc. as well as other medical facilities which were being enjoyed by them immediately before their retirement minus the facility of medical reimbursement.

The Medical Officer may where necessary ask for the pensioner's half of pension payment orders available with does retired Government servants for the purpose of identification while allowing these facilities.

This order will effect from the date of issue.

(Health Department Resolution No. 16502 – H., dated 27.6.1973)

List of Inadmissible Medicines

Schedule – I**Preparations classified as foods**

The Following Preparation are Classified as Food Whether they are used as Baby Foods, Milk Foods. Invalid Foods, Beverages, Drinks, Etc.

Note – Cost of dressing materials like bandages, Cotton, guages, and such other items may be allowed for reibmursement when the patient received treatment as an indoor patient and these are not supplied by the Hospital free of cost.

(G.O. No. 41416 (26) – H; dated the 22nd December, 1978.)

No. 26888 – H.**Government Of Orissa****Health and Family Planning Department****Resolution**

The 23rd November. 1977

Subject – Reimbursement of the cost of Ayurvedic and Homoeopathic Medicines under O.S. (M.A.) Rules.

Treatment under Indian Systems of medicines and Homoeopathy has already been recognised by the Government of India and some of the State Governments and treatment under these systems has also been brought within the purview of the O.S. (M.A.) Rules. The question of according recognition to the above systems of medicines in so far as medical attendance and treatment of State Government servants and members of their families under provisions of O.S. (M.A.) Rules are concerned was under the consideration of Government for some time past.

149816320. After careful consideration, the Governor has been pleased to extend the scope as detailed hereunder :

(a) The Ayurvedic Hospital, G.A.M., Puri, Ayurvedic Hospital, New Capital, Ayurvedic Hospital, Balangir, Homoeopathic Hospital attached to the Homoeopathic Medical College, New Capital and the Cooperative Homoeopathic Medical College Hospital, Berhampur are declared as the recognised medical institution for the purpose of treatment and reimbursement of the cost of medicines to the Government servants and the members of their families.

(b) The Superintendent or Deputy Superintendents and Senior Kavirajs of those Hospitals mentioned at (a) above are declared as the Authorised Medical Attendants. The cost of medicines shall be reimbursed either on the prescription of those A.M. As. or on the prescription of any other Medical Officer of the aforesaid institutions duly countersigned by the Superintendent/Deputy Superintendent of the said institutions. Essentiality certificates duly signed alongwith the printed Cash Memos., should be furnished to the concerned authorities for the purpose of reimbursement.

(c) The list of Ayurvedic and Homoeopathic Medicines admissible for reimbursement are attached as in Annexures 'A' and 'B'.

(d) This list of Ayurvedic Pharmacies as approved under this Scheme is attached as in Annexure *C'.

149816360. This will take effect from the date of the issue of the order.

Annexure – C

List of Ayurvedic Pharmacies to be approved under the Reimbursement Scheme

1. Utkal Ayurvedic Co – operative Pharmacy, Aska, Ganjam.
2. Sadhana Aousadhalaya (Dacca) (36 B.K.Paul Avenue, Calcutta – 5).
3. Baidyanath Ayurvedic Bhaban (P) Limited, Calcutta, Patna, Jhansi, Nagpur, Naini (Allhabad).
4. Dabur (Dr. S.K.Burman) Private Ltd., Calcutta and Faridabad.
5. Jhandu Pharmaceutical Works Ltd., Gokhale Road, South Bombay – 25.
6. National Ayurvedic Pharmacy, Kavisuryanagar, Ganjam.
7. Lokaseva Ayurved Pharmacy, South Gate, Puri.
8. All the State Ayurvedic Pharmacies in Orissa.
9. Any other Parmacies or individuals manufacturing medicines for the purpose of other patients notified by the Government of Orissa.
10. **Subject – Reimbursement of cost of treatment of Government servants and their families under the system of Ayurvedic and Homoeopathic medicines outside the State.**

The undersigned is directed to say that the medical facilities for reimbursement of cost of treatment of Government servants and their families have been extended in Health Department Resolution No. 26888 – H., dated 23.11.1973 which is limited within the State. Now difficulties are being experienced by the Government servants and their families who are stationed at or passing through other States to get the reimbursement of cost of their treatment under this system.

149816400. To obviate such difficulty Government after careful consideration have been pleased to declare the Registered Medical Practitioner of Ayurvedic and Homoeopathic medicines, whether in Government services or private, who will be available near at hand at the place where the Government servants and the member of their families fall ill as Authorised Medical Attendant for the purpose of reimbursement of cost of treatment under the Ayurvedic and Homoeopathic medicines to the Government servants who are stationed at or passing through the other States.

149816448. The cost of treatment under this system will be reimbursed to the Government servants on production of a certificate in writing from the Authorised Medical Attendant on this behalf and necessary vouchers.

149816488. Reimbursement of the actual expenses includes the entire cost of the medical treatment such as consultation fees of the doctors charges for pathological, X – Ray examination, etc. Hospital charges if admitted, Ambulance charges, special Nursing charges, etc.

149816528. This order will be given effect from the date of issue.

149816576. This order issues with the concurrence of the F.D. vide their U.O.R.No 108 C.S.S.I., dated 29.1.1981.

(Health Department G.O. No. 8779 – H., dated 11.3.1981)

RULES REGULATING USE & CONTROL OF GOVT. VEHICLES 1978

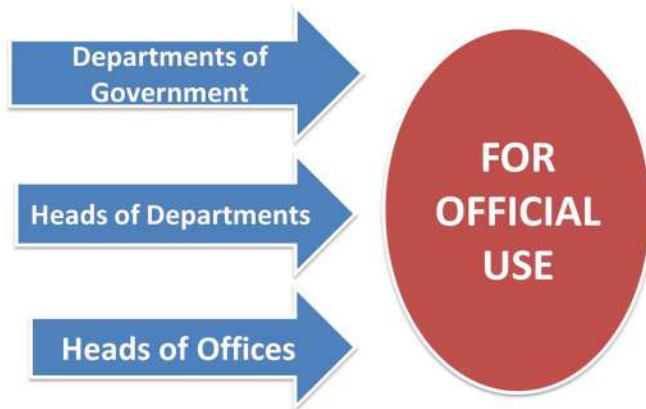
IMPLEMENTATION

- Vide Finance Dept. Notification No 41750/dt 29.7.1978

Meaning of “GOVT VEHICLES”

- Two wheelers like Moped & Motorcycle
- Cars, jeeps, trekkers, Station Wagons, Pickups, Land rovers, Buses, Trucks, tractors, tankers and trailers. **(RULE-2)**

placed at the disposal of



- Government vehicles shall be deemed to be attached **to offices** and **not to officers**.
(Rule- 3)

- **In Departments Of Govt.**

- **In Heads Of Departments**

RECORDS TO BE MAINTAINED

- ❖ **LOG BOOK**
- ❖ **STOCK REGISTER**
- ❖ **HIRE ACCOUNTS REGISTER (RULE 6)**

- ❑ **All records maintained separately for each vehicle.**

- ❖ **LOG BOOK :-**

- In Form A.
- by the driver
- to produce before the officer- in – charge once in a week.
- Duplicate copy with officer- in – charge.
- closed at end of each month.

Summary prepared in Form B

Opening page shall exhibit the followings:-

- Registration number of the vehicle.
- year of purchase.
- cost of vehicle

- ❖ **STOCK REGISTER**

- **In Form- C**

(PARTICULARS OF SPARE PARTS, ACCESSORIES, TOOLS AND EQUIPMENTS AND DETAILS OF REPAIRS AND REPLACEMENTS)

- History sheets
- ❖ show details of purchase, servicing, repairs, replacements in chronological order.

Opening page shall exhibit the followings :-

- Make and model of the vehicle.
- Registration No.
- Chasis No of Vehicle.

❖ HIRE ACCOUNTS REGISTER:-

- In Form- D
- Details of use for non-duty purposes.
- Monthly account in Form B

Responsibilities of officer-in -charge (RULE - 7)

- check the inventory.
- Scrutinize the log book.
- Get the vehicle tested and record the report.
- Get the vehicle tested when **fall in mileage** & report to the head of office.

- **“fall in mileage”**

- Ambassador car, Mahindra jeep
 - If show less than 10 Kms in town running & less than 11 Kms in long run
- Maruti vehicle
 - If show less than 16 kms in town running & less than 18 kms in long run
- Truck, bus , mini bus, trekkers
 - Less than the minimum mileage prescribed by the manufacturer

M.V.I to inspect, to report the reason for short mileage & to suggest the remedies. Vide

F.D Notification no 7966/24.2.2003.

- Recovery of hire charges.
- Ensure timely maintenance & repair.
- Furnish half- yearly report in January & July on:-
 - Maintenance of records
 - Expenditure on maintenance & repair.
 - Recoveries towards non- duty journeys.

USE OF GOVT. VEHICLES : (RULE-9)**❖ Used for bona fide official purposes**

- journey performed by non- official members of committees/ commissions.
- Journey performed by officers to attend official functions.
- Journey performed by officials when works at places outside their normal place of work or outside the normal working hours.
- Journey performed by officials on sudden illness.

- ❖ May be permitted for non-duty purpose, if do not interfere with official requirements

REQUISITION FOR HIRING : (RULE- 11)

To include

- ❖ the purpose of requisition.
- ❖ The period for requisition.
- ❖ Agreement to pay prescribed hire charges.

Places of entertainment, Parties, Pleasure trips & Marriage Ceremonies.

REQUISITION FOR STATE GUESTS : (RULE 12)

- Requisition shall indicate the manner in which the hire charges at the prescribed rate are to be recovered.

HIRE CHARGES (RULE 13)

<u>Group of vehicles</u>	<u>rate per Km</u>
❖ staff cars / jeeps/ station wagon	Rs 4.00
❖ Trucks	Rs 15.00
❖ Mini trucks	Rs 10.00
❖ Bus	Rs 10.00
❖ Mini Bus	Rs 8.00

Vide F.D Notification no 7966/24.2.2003

User bears the cost of propulsion

<u>Group of vehicles</u>	<u>rate per day</u>
❖ staff cars/jeeps/	Rs 50.00 (upto 12 hrs) Rs 100.00 beyond 12 hrs upto 24hrs
❖ Trucks	Rs 1200.00 per day
❖ Mini trucks	Rs 800.00 per day
❖ Bus	Rs 1000.00 per day
❖ Mini Bus	Rs 800.00 per day

Vide F.D Notification no 7966/24.2.2003**Meaning of "DAY"**

- A period of completed 24 hours irrespective of the date &
- fraction of period exceeding 12 hours one more day
- A period of 12 hours / less half day
- **PROBLEM**
- A Govt vehicle (bus) has been hired by the user from 1.11.2017, 8 A.M to 3.11.2017, 11 PM. Calculate the amount of hire charges if **User bears the cost of propulsion.**
- A Govt vehicle (bus) has been hired by the user from 1.11.2017, 8 A.M to 3.11.2017, 6 PM. Calculate the amount of hire charges if **User bears the cost of propulsion.**

Detention charges : RULE 14

- When vehicle is detained by the user
 - ❖ before
 - ❖ During
 - ❖ After

The journey as per requisition

- **IN ADDITION TO HIRE CHARGES**
 - ❖ 1 hour detention free of charge for journey more than 16 k.ms
- @ Rs 5.00 per Hour/ part thereof

RECOVERY : RULE- 15**Bill is presented to the hirer**

Hire charges & detention charges to be recovered from hirer

Credited to the Govt. Account promptly

NORMAL WORKING HOUR : RULE 16**FOR DRIVER**

- ❖ IN WINTER
 - 9 A.M TO 7 P.M (with 2 hours break)
- ❖ IN SUMMER

- 7 A.M TO 8 P.M (with 5 hours break)

OVERTIME ALLOWANCE : RULE 17

- ❖ Driver is detained for work beyond the normal working hour, within 8 Km. Of headquarters for which no T.A is admissible.
- ❖ Officer – in – charge to certify.

RATE OF O.A**Rs 1.50 per hour****MAXIMUM Rs 4.50 per day.**

- ❖ **On working days**
 - first 1 hour of overtime work is free of charge.
 - thereafter duty exceeding 0.5 hour to 1 hour qualify as 1 hour.
- ❖ **In other cases**
 - overtime for 0 to 0.5 hours = 0.5 hours
 - overtime for 0.5 to 1 hours = 1 hours
- ❖ When overtime allowance is paid to a driver

IN THE FORM OF

- Conveyance charges.
- Compensatory leave.
- Manner to certify O.A claim**
- **Head of office is class II rank**
 - by the head of office
- **Head of office is class I rank**
 - by the head of office/ he nominate another officer not below class I rank
- **Head of Department**
 - heads of department shall nominate another officer not below the rank of class I officer.
- **Department of Govt.**
 - Secretary shall nominate another officer not below the rank of class I officer.
- **Report (in January & July)**
by the officer-in-charge

(on payment of over time allowance to the driver)

Submitted to The secretary/ the head of department

REPAIR : (RULE- 18)

- ❑ List of approved Garages are communicated to all departments before 30th April of every year.

MANNER OF REPAIR & REPLACEMENT : (RULE- 19)

Other than tyres, tubes and batteries

- ❖ A standard rate is fixed.
- ❖ Spare parts to be purchased from
 - authorised dealers.
 - Shops listed & approved by the MVI.
 - Other than authorised/ approved dealers.
- *** must be checked by the MVI who should record his findings.
- ❖ **Urgent minor repairs :-**
 - Rs 300/- (for moped)
 - Rs 600/- (for motorcycle & scooter)
 - Rs 2000/- (for other vehicles)
- ❖ **Cases other than urgent minor repairs :-**
 - Estimate be checked by MVI before repair.
 - MVI to indicate period by which the garage should complete the repair.
 - garage to certify that all parts purchased are received & fitted in the vehicle.
 - MVI to record that all parts purchased are fitted in the vehicle.
 - Bill of the garage to be cleared within 15 days of repair.

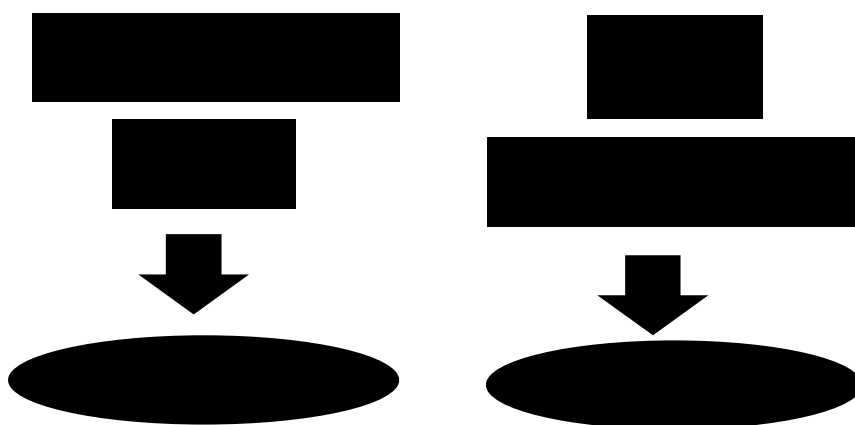
EXPENDITURE ON MAINTENANCE & REPAIR : (RULE -20)

- **LIMITS ON MAINTENANCE & REPAIR (OTHER THAN TYRE, TUBE & BATTERY)**
- &**

- **Guidelines for maintenance** affecting over all life of Govt. Vehicles (not minor repair of two wheelers)
 - Ceilings specified in **Annexure I**
- **REPLACEMENT OF TYRES/ TUBES & BATTERIES**
 - Ceilings specified in **Annexure II**

Delegation of powers to Administrative Departments for sanction of excess expenditure

- the proposals on excess expenditure for repair of Government Vehicles shall not be referred to Finance Department for prior concurrence
 - if the **cumulative expenditure** including expenditure of the present repair is **less** than the **cumulative ceiling** of repair up to the said year that prescribed in Annexure-I
 - **The Administrative Departments** will be competent to sanction such expenditures.
 - However, in cases where the **cumulative expenditure is more** than the **cumulative ceiling** of repair, it shall be referred to Finance Department.
- FDOM No 27302/dt 8.10.2015.**



- **FDOM No 27302/dt 8.10.2015**

Monetary limits for Repairing of Bicycles

Sl. No.	Year of the bicycle	Cost of repairing
1	1 st year	Rs 75/- per bicycle
2	2 nd year & 3 rd year	Rs 200/- per bicycle
3	4 th to 8 th year	Rs 250/- per bicycle

- **FDOM No 46178/dt 31.10.2011**
- **Administrative Departments/ Heads of Departments**

Are allowed to approve the excess expenditure beyond the ceiling for repair of the bicycle

without any reference to Finance Department.

FDOM No 20391/dt 22.7.2016

Sanction of expenditure on repair

FOR VEHICLES COMPLETED FULL LIFE IN KILOMETRAGE/ YEARS : RULE 21

❖ Head of department

- Rs 300/- (for moped)
- Rs 600/- (for motorcycle & scooter)
- Rs 2000/- (for other vehicles)

❖ Administrative dept.

- full power for economical expenditure.

“economical expenditure”

(Less than 20% of cost of vehicle)

CONDEMNATION : RULE 22

Of vehicles completed full life in kilometrage/ years

❖ Administrative dept. has full power

- for own Dept., subordinate offices & attached offices
- Head of dept.

Procedure of condemnation

STEP 1- To regularise the irregular / unauthorised expenditure for repair & maintenance of the vehicle if any, with concurrence of Finance Dept. & Proposal for condemnation,

STEP 2- Recommendation of the MVI/ mechanical engineer of Govt.OR of Govt.

Undertaking (not fit for economic repair) (minimum price for disposal)

STEP 3- Condemnation authority to determine the minimum price.

STEP 4- Publicity of auction **(for sealed tender)** in the manner prescribed under OGFR.

STEP- 5- Offers to be received within 15 days of publicity.

STEP- 6- Offers to be opened in presence of the renderers or their authorised agents.

STEP 7- Auction to be conducted by an officer of class II or above.

Competitors to deposit earnest money Rs 1000.00

- **(in Bank Draft)**

STEP 8- Conducting officer to record proceeding of auction in his own hand.

When Minimum price not fetched through sealed tender the vehicle may be disposed through “NEGOTIATION”

Highest bidder/tenderer fails to make payment

DELIVERY OF VEHICLE

Vehicle to be delivered to bidder/ tenderer

AFTER

Tools, implements & spare parts shall not be delivered

- ☐ Sale proceeds of the vehicle to be deposited

IN TREASURY UNDER PROPER HEAD OF ACCOUNT

as soon as practicable.

REMOVAL OF VEHICLE

- ❖ Within 7 days of deposit of full amount of bided/ tendered money
- ❖ CUSTODY & SAFEGUARD OF THE TENDERER/BIDDER
- ❖ FAILURE TO REMOVE THE VEHICLE FROM SITE

- ❖ @ 1% of bid/ tendered money per each day/ part of the day of delay.
- ❖ Adjusted from the amount deposited
When ground rent exceeds the price deposited
- ❖ bidder/ tenderer has no right on the vehicle.
- ❖ vehicle becomes absolute property of the Govt.
- ❖ disposed of by fresh auction/ tender.

PURCHASE OF VEHICLE IN REPLACEMENT : RULE 24

PURCHASE of new vehicle in replacement

CONDEMNATION of old vehicle.

- ❖ Sale proceeds of condemned vehicle to be deposited within 1 MONTH from date of purchase of new vehicle

Miscellaneous

Govt vehicles shall carry plates at the front & rear showing prominently the name of the Department.

RULE 25

Old & unserviceable Govt. Vehicles shall be disposed of in accordance with provisions of OGFR & any other rule/ order in force.

RULE 26

Hiring of private vehicles for official use

- The State Government has been encouraging hiring of private vehicles for official use by different offices to achieving
 - economy
 - efficiency

in the administrative expenditure.

Vide F.D.O.M no 34085/dt 29.9.2012

- the Administrative Departments concerned are being advised to hire private vehicles instead of purchasing new vehicles
 - whenever new offices are set up.
 - when existing old vehicles are condemned
 - when the regular drivers working in the offices concerned retire on superannuation

Terms & conditions of hiring

- POL as per mileage covered will be supplied separately by the offices concerned subject to the limit as prescribed by the Finance Department .
- Payable :- service tax on hire charges
- Not payable :- any other charges like
 - Salary of the drivers,
 - repair and maintenance charges
 - Any other operating cost

(would be borne by the service providers)

PROCEDURE OF HIRING

- 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 IN
- Annexure-I, (quotation/ tender call notice)
- Annexure II (list of terms & conditions) &
- Annexure III (general information of vehicle)

POWER TO APPROVE HIRING

(a) Administrative Departments is competent to take a decision at their level without obtaining the prior concurrence of Finance Dept.

- for hiring of private vehicle is in substitution of existing Government vehicle
- after completion of the process of condemnation and auction of old vehicle and
- After deposit of the sale-proceeds in treasury.

(b) prior concurrence of Finance Dept.

- When hiring is required without condemnation of existing vehicles and hiring of vehicles is required for new offices

• DELEGATION OF POWER TO COLLECTORS

(FDM no 19409/dt 24.6.2017)

Collectors of the districts have power to sanction hiring of private vehicles

- to the newly created Tahasil offices.
- To the existing Tahasils/ Blocks as replacement of the existing vehicle after due condemnation, auction & deposit of sale proceed.
- **hiring charges and mileages of private vehicles for use of offices under the State Government**
- **VIDE FDM NO 27037/ DT 8.10.2015**

Sl. No.	Category of Offices	Type of vehicles permissible to be hired	Maximum hire charges per month excluding Diesel cost (*)	Minimum Average Mileage in kms per liter
1	Blocks/Tahasils and other field	offices Bolero / Mashshal /Tata Sumo /Mahindra Max	Rs.20,000/-	10
2	District/Range level Offices	Indica eV2	Rs.16,000/-	17
3	Heads of Department/ Secretariat (Pool vehicles)	Indica eV2	Rs.16000/-	17
4	Heads of Departments/ Secretaries and other equivalent officers (For their own use)	Indigo	Rs.18000/-	15
		Swift Dzire (Petrol)	Rs.20000/-	14
		Swift Dzire(Diesel)	Rs.20000/-	17
5	Hon'ble Ministers/Other Dignitaries	Inova	Rs.30,000/-	09
		Travera	Rs.30,000/-	10

Recoveries For use of Staff Cars/Jeeps/vehicles for journey from residence and back

FDOM No 19541/ dt 13.7.2016

Sl. No.	Category of Govt. Servants	RATE OF RECOVERY
1	Secretaries/Addl. Secretaries/Heads of Deptts/ RDCs	Rs 1680/- per month
2	Officers of Departments of Govt. and Heads of Dept.s availing pool facility of vehicles.	Rs 1120/- per month
3	Other officers provided with Govt. vehicles individually.	Rs 1400/- per month
4	Collectors/AD Ms/S Ps & Addl. SPs	Rs 1120/- per month

For use of Staff Cars/Jeeps/Vehicles for private purposes :-
FDOM No 19541/ dt 13.7.2016

Category of Govt. Servants	Limit of distance	rate of recovery
Secretaries and above/ Addl. Secretaries/ Heads of Department/ Collectors/ IPS officers in the rank of IGP and above, IFS officers in the rank of CCF and above, IAS officers of Commissioner's rank (not in the post of Head of Department Viz. Consolidation Commissioner, Settlement Commissioner or Land Reforms Commissioner	(i) Up to 300 kms per month (ii) More than 300 kms per month and upto 500 kms per month	Rs. 2520/- per month Rs. 4200/- per month

- the rate of recovery for use of Government Cars/Jeeps/Vehicles by Government officers **commuting from Bhubaneswar to Cuttack or vice-versa**

FDOM No 19541/ dt 13.7.2016

Expenditure on Maintenance and Repair of Govt. Vehicles and Annual Ceiling on it
(Expenses in Rupees per year and paise per km/PPK.
This does not include cost of fuel, Lubricant tyre, tube & battery
ANNEXURE I

Type of vehicle	Life in years Kms	Particulars of Expenses	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year
LMV Petrol	15 yrs / 2,50,000	Spare part	3500	5500	12000	5500	28000	8000	14000	12000	13500	30000
		Labour charges cost	14 PPK	26 PPK	51 PPK	26 PPK	150 PPK	32 PPK	60 PPK	55 PPK	60 PPK	155 PPK
Diesel Car, Jeeps, Trekking	15 yrs / 2,50,000	Spare part	4500	7500	12000	8000	35000	10000	15000	15500	17000	40000
		Labour charges cost	19 PPK	32.5 PPK	57.5 PPK	32 PPK	235 PPK	37.5 PPK	70 PPK	62.5 PPK	70 PPK	235 PPK
							43000/Jeep					43500
							215 PPK					215 PPK
MMV Mini Truck, Mini Bus	15 yrs / 2.5 lakhs	Spare part	6000	6000	11000	6000	13000	17000	45000	12000	12500	11500
		Labour charges cost	PPK	22 PPK	43 PPK	22 PPK	51.5 PPK	70 PPK	321 PPK	70 PPK	51.5 PPK	43 PPK
									80000/MB			
									343 PPK			
HMV Truck & Buses	15 yrs / 5,00,000kms	Spare part	00	14000	22000	15000	25000	27000	80000	2500	26000	22000
		Labour charges cost	00PPK	39 PPK	60 PPK	39 PPK	72 PPK	70 PPK	270 PPK	70 PPK	72 PPK	60 PPK

Annexure-II (Rule – 20)

Sl. No.	Type of vehicle	Minimum life of	Minimum life of
		Tyres & Tubes.	Batteries.
I)	LMV (Cars, Jeeps, Trekker, Commander Vans & Wagons)	40,000 kms	3 years
II)	MMV & HMV (Truck, Bus, Mini Truck, Mini Bus)	60,000 kms	2 years
III)	Motor Cycle and Scooter	30,000 kms	2½ years
IV)	Tractor	Near 3000 kms	2½ years
		Front 1,500, kms.	

Annexure- III (Rule-20)

Schedule of Maintenance effecting over all life of Government Vehicles

1.1	Engine & vehicle serving of a categories of LMV	Every 5-000 kms.
1.2	Engine & vehicle servicing of all categories of MMV & HMV.	Every 8000 kms.
1.3	Gear Oil change of all HMV.	Every 20-000 kms.
1.4	Gear oil change of all LMV & HMV.	Every 25-000 kms.
1.5	Under carriage painting	Every year by May, prior to rainy season.
1.6	Self starter & dynamo over hauling	Every 50000 kms
1.7	Brake line & steering system overhauling	-do-
2.0	Major body repair (welding) painting & upholstery	At the end of 5 th year or
3.0	Engine over hauling or LMV	Ring change after 80,000 kms and total O/H after 1,00,000 kms
3.1	Engine overhauling of MMV & HMV	Ring change after 1.50,000 kms and total O/H after 2,00,000 kms.
4.0	Minimum life of hood	02 years

Income Tax

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1. (1) This Act may be called the Income-tax Act, 1961.
- (2) It extends to the whole of India.
- (3) Save as otherwise provided in this Act, it shall come into force on the 1st day of April, 1962.

Definitions.

2. In this Act, unless the context otherwise requires,—

- (1) "advance tax" means the advance tax payable in accordance with the provisions of Chapter XVII-C;
- (1A) ¹"agricultural income"² means—
 - (a) any rent or revenue derived from land which is situated in India and is used for agricultural purposes;
 - (b) any income derived from such land by—
 - (i) agriculture; or
 - (ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market; or
 - (iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in paragraph (ii) of this sub-clause;
 - (c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any process mentioned in paragraphs (ii) and (iii) of sub-clause (b) is carried on :

Provided that—

- (i) the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator, or the receiver of rent-in-kind, by reason of his connection with the land, requires as a dwelling house, or as a store-house, or other out-building, and
- (ii) the land is either assessed to land revenue in India or is subject to a local rate assessed and collected by officers of the Government as such or where the land is not so assessed to land revenue or subject to a local rate, it is not situated—
 - (A) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee or by any other name) or a cantonment board and which has a population of not less than ten thousand; or
 - (B) in any area within the distance, measured aially,—
 - (I) not being more than two kilometres, from the local limits of any municipality or cantonment board referred to in item (A) and which has a population of more than ten thousand but not exceeding one lakh; or

- (II) not being more than six kilometres, from the local limits of any municipality or cantonment board referred to in item (A) and which has a population of more than one lakh but not exceeding ten lakh; or
 - (III) not being more than eight kilometres, from the local limits of any municipality or cantonment board referred to in item (A) and which has a population of more than ten lakh.
- (10) "average rate of income-tax" means the rate arrived at by dividing the amount of income-tax calculated on the total income, by such total income ;
- (11) "block of assets" means a group of assets falling within a class of assets comprising—
- (a) tangible assets, being buildings, machinery, plant or furniture ;
 - (b) intangible assets, being know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of similar nature,
- in respect of which the same percentage of depreciation is prescribed ;
- (13) "business" includes any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;
- (13A) "business trust" means a trust registered as,—
- (i) an Infrastructure Investment Trust under the Securities and Exchange Board of India (Infrastructure Investment Trusts) Regulations, 2014 made under the Securities and Exchange Board of India Act, 1992 (15 of 1992); or
 - (ii) a Real Estate Investment Trust under the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 made under the Securities and Exchange Board of India Act, 1992 (15 of 1992), and
- the units of which are required to be listed on recognised stock exchange in accordance with the aforesaid regulations;
- (14) "capital asset" means—
- (a) property of any kind held by an assessee, whether or not connected with his business or profession;
 - (b) any securities held by a Foreign Institutional Investor which has invested in such securities in accordance with the regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992),
- but does not include—
- (i) any stock-in-trade other than the securities referred to in sub-clause (b), consumable stores or raw materials held for the purposes of his business or profession ;
 - (ii) personal effects, that is to say, movable property (including wearing apparel and furniture) held for personal use by the assessee or any member of his family dependent on him, but excludes—
- (a) jewellery;
 - (b) archaeological collections;
 - (c) drawings;
 - (d) paintings;
 - (e) sculptures; or
 - (f) any work of art.

Explanation 1.—For the purposes of this sub-clause, "jewellery" includes—

- (a) ornaments made of gold, silver, platinum or any other precious metal or any alloy containing one or more of such precious metals, whether or not containing any precious or semi-precious stone, and whether or not worked or sewn into any wearing apparel;
- (b) Precious or semi-precious stones, whether or not set in any furniture, utensil or other article or worked or sewn into any wearing apparel.

Explanation 2.—For the purposes of this clause—

- (a) the expression "Foreign Institutional Investor" shall have the meaning assigned to it in clause (a) of the *Explanation* to section 115AD;
 - (b) the expression "securities" shall have the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
- (iii) Agricultural land in India, not being land situate—
- (a) in any area which is comprised within the jurisdiction of a municipality (whether known as a municipality, municipal corporation, notified area committee, town area committee, town committee, or by any other name) or a cantonment board and which has a population of not less than ten thousand; or
 - (b) In any area within the distance, measured aurally,—
 - (I) not being more than two kilometres, from the local limits of any municipality or cantonment board referred to in item (a) and which has a population of more than ten thousand but not exceeding one lakh; or
 - (II) not being more than six kilometres, from the local limits of any municipality or cantonment board referred to in item (a) and which has a population of more than one lakh but not exceeding ten lakh; or
 - (III) not being more than eight kilometres, from the local limits of any municipality or cantonment board referred to in item (a) and which has a population of more than ten lakh.

Explanation.—For the purposes of this sub-clause, "population" means the population according to the last preceding census of which the relevant figures have been published before the first day of the previous year;

(22) "dividend" includes—

- (a) any distribution by a company of accumulated profits, whether capitalised or not, if such distribution entails the release by the company to its shareholders of all or any part of the assets of the company ;
- (b) any distribution to its shareholders by a company of debentures, debenture-stock, or deposit certificates in any form, whether with or without interest, and any distribution to its preference shareholders of shares by way of bonus, to the extent to which the company possesses accumulated profits, whether capitalised or not ;
- (c) any distribution made to the shareholders of a company on its liquidation, to the extent to which the distribution is attributable to the accumulated profits of the company immediately before its liquidation, whether capitalised or not ;
- (d) any distribution to its shareholders by a company on the reduction of its capital, to the extent to which the company possesses accumulated profits which arose after the end of the previous year ending next before the 1st day of April, 1933, whether such accumulated profits have been capitalised or not ;
- (e) any payment by a company, not being a company in which the public are substantially interested, of any sum (whether as representing a part of the assets

of the company or otherwise) made after the 31st day of May, 1987, by way of advance or loan to a shareholder, being a person who is the beneficial owner of shares (not being shares entitled to a fixed rate of dividend whether with or without a right to participate in profits) holding not less than ten per cent of the voting power, or to any concern in which such shareholder is a member or a partner and in which he has a substantial interest (hereafter in this clause referred to as the said concern) or any payment by any such company on behalf, or for the individual benefit, of any such shareholder, to the extent to which the company in either case possesses accumulated profits;

but "dividend" does not include—

- (i) a distribution made in accordance with sub-clause (c) or sub-clause (d) in respect of any share issued for full cash consideration, where the holder of the share is not entitled in the event of liquidation to participate in the surplus assets ;
- (ia) a distribution made in accordance with sub-clause (c) or sub-clause (d) insofar as such distribution is attributable to the capitalised profits of the company representing bonus shares allotted to its equity shareholders after the 31st day of March, 1964, and before the 1st day of April, 1965;
- (ii) any advance or loan made to a shareholder or the said concern by a company in the ordinary course of its business, where the lending of money is a substantial part of the business of the company ;
- (iii) any dividend paid by a company which is set off by the company against the whole or any part of any sum previously paid by it and treated as a dividend within the meaning of sub-clause (e), to the extent to which it is so set off;
- (iv) any payment made by a company on purchase of its own shares from a shareholder in accordance with the provisions of section 77A of the Companies Act, 1956 (1 of 1956);
- (v) any distribution of shares pursuant to a demerger by the resulting company to the shareholders of the demerged company (whether or not there is a reduction of capital in the demerged company).

(24) "income" includes—

- (i) profits and gains ;
- (ii) dividend ;
- (iia) voluntary contributions received by a trust created wholly or partly for charitable or religious purposes or by an institution established wholly or partly for such purposes or by an association or institution referred to in clause (21) or clause (23), or by a fund or trust or institution referred to in sub-clause (iv) or sub-clause (v) or by any university or other educational institution referred to in sub-clause (iiia) or sub-clause (vi) or by any hospital or other institution referred to in sub-clause (iiiae) or sub-clause (via) of clause (23C) of section 10 or by an electoral trust.

Explanation.—For the purposes of this sub-clause, "trust" includes any other legal obligation ;

- (iii) the value of any perquisite or profit in lieu of salary taxable under clauses (2) and (3) of section 17 ;
- (iiia) any special allowance or benefit, other than perquisite included under sub-clause (iii), specifically granted to the assessee to meet expenses wholly, necessarily and exclusively for the performance of the duties of an office or employment of profit ;

- (iii**b**) any allowance granted to the assessee either to meet his personal expenses at the place where the duties of his office or employment of profit are ordinarily performed by him or at a place where he ordinarily resides or to compensate him for the increased cost of living ;
- (iv) the value of any benefit or perquisite, whether convertible into money or not, obtained from a company either by a director or by a person who has a substantial interest in the company, or by a relative of the director or such person, and any sum paid by any such company in respect of any obligation which, but for such payment, would have been payable by the director or other person aforesaid ;
- (iv**a**) the value of any benefit or perquisite, whether convertible into money or not, obtained by any representative assessee mentioned in clause (iii) or clause (iv) of sub-section (1) of section 160 or by any person on whose behalf or for whose benefit any income is receivable by the representative assessee (such person being hereafter in this sub-clause referred to as the "beneficiary") and any sum paid by the representative assessee in respect of any obligation which, but for such payment, would have been payable by the beneficiary ;
- (v) any sum chargeable to income-tax under clauses (ii) and (iii) of section 28 or section 41 or section 59 ;
- (v**a**) any sum chargeable to income-tax under clause (iii**a**) of section 28 ;
- (v**b**) any sum chargeable to income-tax under clause (iii**b**) of section 28 ;
- (v**c**) any sum chargeable to income-tax under clause (iii**c**) of section 28 ;
- (v**d**) the value of any benefit or perquisite taxable under clause (iv) of section 28 ;
- (v**e**) any sum chargeable to income-tax under clause (v) of section 28 ;
- (v**i**) any capital gains chargeable under section 45 ;
- (vii) the profits and gains of any business of insurance carried on by a mutual insurance company or by a co-operative society, computed in accordance with section 44 or any surplus taken to be such profits and gains by virtue of provisions contained in the First Schedule ;
- (vii**a**) the profits and gains of any business of banking (including providing credit facilities) carried on by a co-operative society with its members;
- (viii) *[Omitted by the Finance Act, 1988, w.e.f. 1-4-1988. Original sub-clause (viii) was inserted by the Finance Act, 1964, w.e.f. 1-4-1964;]*
- (ix) any winnings from lotteries, crossword puzzles, races including horse races, card games and other games of any sort or from gambling or betting of any form or nature whatsoever.

Explanation.—For the purposes of this sub-clause,—

- (i) "lottery" includes winnings from prizes awarded to any person by draw of lots or by chance or in any other manner whatsoever, under any scheme or arrangement by whatever name called;
- (ii) "card game and other game of any sort" includes any game show, an entertainment programme on television or electronic mode, in which people compete to win prizes or any other similar game ;
- (x) any sum received by the assessee from his employees as contributions to any provident fund or superannuation fund or any fund set up under the provisions of the Employees' State Insurance Act, 1948 (34 of 1948), or any other fund for the welfare of such employees ;

- (xi) any sum received under a Keyman insurance policy including the sum allocated by way of bonus on such policy.

Explanation.—For the purposes of this clause*, the expression "Keyman insurance policy" shall have the meaning assigned to it in the *Explanation* to clause (10D) of section 10 ;

- (xii) any sum referred to in clause (va) of section 28;

Following sub-clause (xiia) shall be inserted after sub-clause (xii) of clause (24) of section 2 by the Finance Act, 2018, w.e.f. 1-4-2019 :

(xiia) *the fair market value of inventory referred to in clause (via) of section 28;*

(xiii) any sum referred to in clause (v) of sub-section (2) of section 56;

(xiv) any sum referred to in clause (vi) of sub-section (2) of section 56;

(xv) any sum of money or value of property referred to in clause (vii) or clause (viia) of sub-section (2) of section 56;

(xvi) any consideration received for issue of shares as exceeds the fair market value of the shares referred to in clause (viib) of sub-section (2) of section 56;

(xvii) any sum of money referred to in clause (ix) of sub-section (2) of section 56;

⁸[(xviii) any sum of money or value of property referred to in clause (x) of sub-section (2) of section 56;]

Following sub-clause (xviib) shall be inserted after sub-clause (xviii) of clause (24) of section 2 by the Finance Act, 2018, w.e.f. 1-4-2019 :

(xviib) *any compensation or other payment referred to in clause (xi) of sub-section (2) of section 56;*

(xviii) assistance in the form of a subsidy or grant or cash incentive or duty drawback or waiver or concession or reimbursement (by whatever name called) by the Central Government or a State Government or any authority or body or agency in cash or kind to the assessee ⁹[other than,—

(a) the subsidy or grant or reimbursement which is taken into account for determination of the actual cost of the asset in accordance with the provisions of *Explanation 10* to clause (1) of section 43; or

(b) the subsidy or grant by the Central Government for the purpose of the corpus of a trust or institution established by the Central Government or a State Government, as the case may be];

(25) "Income-tax Officer" means a person appointed to be an Income-tax Officer under section 117 ;

(28A) "interest" means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) and includes any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilized ;

(28B) "interest on securities" means,—

(i) interest on any security of the Central Government or a State Government ;

(ii) interest on debentures or other securities for money issued by or on behalf of a local authority or a company or a corporation established by a Central, State or Provincial Act ;

(28BB) "insurer" means an insurer, being an Indian insurance company, as defined under clause (7A) of section 2 of the Insurance Act, 1938 (4 of 1938), which has been granted a certificate of registration under section 3 of that Act;

- (28C) "Joint Commissioner" means a person appointed to be a Joint Commissioner of Income-tax or an Additional Commissioner of Income-tax under sub-section (1) of section 117;
- (28D) "Joint Director" means a person appointed to be a Joint Director of Income-tax or an Additional Director of Income-tax under sub-section (1) of section 117;
- (29) "legal representative" has the meaning assigned to it in clause (11) of section 2 of the Code of Civil Procedure, 1908 (5 of 1908) ;
- (29A) "long-term capital asset" means a capital asset which is not a short-term capital asset ;
- (29B) "long-term capital gain" means capital gain arising from the transfer of a long-term capital asset ;
- (29BA) "manufacture", with its grammatical variations, means a change in a non-living physical object or article or thing,—
- (a) resulting in transformation of the object or article or thing into a new and distinct object or article or thing having a different name, character and use; or
 - (b) bringing into existence of a new and distinct object or article or thing with a different chemical composition or integral structure;
- (29C) "maximum marginal rate" means the rate of income-tax (including surcharge on income-tax, if any) applicable in relation to the highest slab of income in the case of an individual, association of persons or, as the case may be, body of individuals as specified in the Finance Act of the relevant year ;
- (29D) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;
- (30) "non-resident" means a person who is not a "resident", and for the purposes of sections 92¹¹, 93 and 168, includes a person who is not ordinarily resident within the meaning of clause (6) of section 6 ;
- (31) "person" includes—
- (i) an individual,
 - (ii) a Hindu undivided family,
 - (iii) a company,
 - (iv) a firm,
 - (v) an association of persons or a body of individuals, whether incorporated or not,
 - (vi) a local authority, and
 - (vii) every artificial juridical person, not falling within any of the preceding sub-clauses.
- Explanation.*—For the purposes of this clause, an association of persons or a body of individuals or a local authority or an artificial juridical person shall be deemed to be a person, whether or not such person or body or authority or juridical person was formed or established or incorporated with the object of deriving income, profits or gains;
- (32) "person who has a substantial interest in the company", in relation to a company, means a person who is the beneficial owner of shares, not being shares entitled to a fixed rate of dividend whether with or without a right to participate in profits, carrying not less than twenty per cent of the voting power ;
- (41) "relative", in relation to an individual, means the husband, wife, brother or sister or any lineal ascendant or descendant of that individual ;
- (42A) "short-term capital asset" means a capital asset held by an assessee for not more than thirty-six months immediately preceding the date of its transfer :

- (43) "tax" in relation to the assessment year commencing on the 1st day of April, 1965, and any subsequent assessment year means income-tax chargeable under the provisions of this Act, and in relation to any other assessment year income-tax and super-tax chargeable under the provisions of this Act prior to the aforesaid date and in relation to the assessment year commencing on the 1st day of April, 2006, and any subsequent assessment year includes the fringe benefit tax payable under section 115WA;
- (43A) "tax credit certificate" means a tax credit certificate granted to any person in accordance with the provisions of Chapter XXII-B and any scheme made thereunder ;
- (45) "total income" means the total amount of income referred to in section 5, computed in the manner laid down in this Act ;

"Previous year" defined.

3. For the purposes of this Act, "previous year" means the financial year immediately preceding the assessment year :

Provided that, in the case of a business or profession newly set up, or a source of income newly coming into existence, in the said financial year, the previous year shall be the period beginning with the date of setting up of the business or profession or, as the case may be, the date on which the source of income newly comes into existence and ending with the said financial year.

CHAPTER II

BASIS OF CHARGE

Charge of income-tax.

4. (1) Where any Central Act enacts that income-tax shall be charged for any assessment year at any rate or rates, income-tax at that rate or those rates shall be charged for that year in accordance with, and subject to the provisions (including provisions for the levy of additional income-tax) of, this Act in respect of the total income of the previous year of every person :

Provided that where by virtue of any provision of this Act income-tax is to be charged in respect of the income of a period other than the previous year, income-tax shall be charged accordingly.

(2) In respect of income chargeable under sub-section (1), income-tax shall be deducted at the source or paid in advance, where it is so deductible or payable under any provision of this Act.

Income deemed to be received.

7. The following incomes shall be deemed to be received in the previous year :—

- (i) the annual accretion in the previous year to the balance at the credit of an employee participating in a recognised provident fund, to the extent provided in rule 6 of Part A of the Fourth Schedule ;
- (ii) the transferred balance in a recognised provident fund, to the extent provided in sub-rule (4) of rule 11 of Part A of the Fourth Schedule ;
- (iii) the contribution made, by the Central Government or any other employer in the previous year, to the account of an employee under a pension scheme referred to in section 80CCD.

Dividend income.

8. For the purposes of inclusion in the total income of an assessee,—

- (a) any dividend declared by a company or distributed or paid by it within the meaning of sub-clause (a) or sub-clause (b) or sub-clause (c) or sub-clause (d) or sub-clause (e) of clause (22) of section 2 shall be deemed to be the income of the previous year in which it is so declared, distributed or paid, as the case may be ;

- (b) any interim dividend shall be deemed to be the income of the previous year in which the amount of such dividend is unconditionally made available by the company to the member who is entitled to it.

Income deemed to accrue or arise in India.

9. (1) The following incomes shall be deemed to accrue or arise in India :—

- ²²(i) all income accruing or arising, whether directly or indirectly, through or from any business connection in India, or through or from any property in India, or through or from any asset or source of income in India, or through the transfer of a capital asset situate in India.

CHAPTER III

INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME

Incomes not included in total income.

10. In computing the total income of a previous year of any person, any income falling within any of the following clauses shall not be included—

- (1) agricultural income ;
- (2) subject to the provisions of sub-section (2) of section 64, any sum received by an individual as a member of a Hindu undivided family, where such sum has been paid out of the income of the family, or, in the case of any impartible estate, where such sum has been paid out of the income of the estate belonging to the family ;
- (5) in the case of an individual, the value of any travel concession or assistance received by, or due to, him,—
- (a) from his employer for himself and his family, in connection with his proceeding on leave to any place in India ;
- (b) from his employer or former employer for himself and his family, in connection with his proceeding to any place in India after retirement from service or after the termination of his service,

subject to such conditions as may be prescribed³² (including conditions as to number of journeys and the amount which shall be exempt per head) having regard to the travel concession or assistance granted to the employees of the Central Government :

Provided that the amount exempt under this clause shall in no case exceed the amount of expenses actually incurred for the purpose of such travel.

Explanation.—For the purposes of this clause, "family", in relation to an individual, means—

- (i) the spouse and children of the individual ; and
- (ii) the parents, brothers and sisters of the individual or any of them, wholly or mainly dependent on the individual;
- (6) in the case of an individual who is not a citizen of India,—
- (ii) the remuneration received by him as an official, by whatever name called, of an embassy, high commission, legation, commission, consulate or the trade representation of a foreign State, or as a member of the staff of any of these officials, for service in such capacity :
- (8A) in the case of a consultant—
- (a) any remuneration or fee received by him or it, directly or indirectly, out of the funds made available to an international organisation [hereafter referred to in this clause and clause (8B) as the agency] under a technical assistance grant agreement between the agency and the Government of a foreign State ; and

- (b) any other income which accrues or arises to him or it outside India, and is not deemed to accrue or arise in India, in respect of which such consultant is required to pay any income or social security tax to the Government of the country of his or its origin.
- (1) the technical assistance is in accordance with an agreement entered into by the Central Government and the agency ; and
- (2) the agreement relating to the engagement of the consultant is approved by the prescribed authority³⁴ for the purposes of this clause ;
- (9) the income of any member of the family of any such individual as is referred to in clause (8) or clause (8A) or, as the case may be, clause (8B) accompanying him to India, which accrues or arises outside India, and is not deemed to accrue or arise in India, in respect of which such member is required to pay any income or social security tax to the Government of that foreign State or, as the case may be, country of origin of such member;
- (10) (i) any death-*cum*-retirement gratuity received under the revised Pension Rules of the Central Government or, as the case may be, the Central Civil Services (Pension) Rules, 1972, or under any similar scheme applicable to the members of the civil services of the Union or holders of posts connected with defence or of civil posts under the Union (such members or holders being persons not governed by the said Rules) or to the members of the all-India services or to the members of the civil services of a State or holders of civil posts under a State or to the employees of a local authority or any payment of retiring gratuity received under the Pension Code or Regulations applicable to the members of the defence services ;
- (ii) any gratuity received under the Payment of Gratuity Act, 1972 (39 of 1972), to the extent it does not exceed an amount calculated in accordance with the provisions of sub-sections (2) and (3) of section 4 of that Act ;
- (iii) any other gratuity received by an employee on his retirement or on his becoming incapacitated prior to such retirement or on termination of his employment, or any gratuity received by his widow, children or dependants on his death, to the extent it does not, in either case, exceed one-half month's salary for each year of completed service, calculated on the basis of the average salary for the ten months immediately preceding the month in which any such event occurs, subject to such limit as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the limit applicable in this behalf to the employees of that Government :
- (10A) (i) any payment in commutation of pension received under the Civil Pensions (Commutation) Rules of the Central Government or under any similar scheme applicable to the members of the civil services of the Union or holders of posts connected with defence or of civil posts under the Union (such members or holders being persons not governed by the said Rules) or to the members of the all-India services or to the members of the defence services or to the members of the civil services of a State or holders of civil posts under a State or to the employees of a local authority or a corporation established by a Central, State or Provincial Act ;
- (ii) any payment in commutation of pension received under any scheme of any other employer, to the extent it does not exceed—
 - (a) in a case where the employee receives any gratuity, the commuted value of one-third of the pension which he is normally entitled to receive, and
 - (b) in any other case, the commuted value of one-half of such pension,
 such commuted value being determined having regard to the age of the recipient, the state of his health, the rate of interest and officially recognised tables of mortality ;

(iii) any payment in commutation of pension received from a fund under clause (23AAB) ;

(10AA) (i) any payment received by an employee of the Central Government or a State Government as the cash equivalent of the leave salary in respect of the period of earned leave at his credit at the time of his retirement whether on superannuation or otherwise ;

(ii) any payment of the nature referred to in sub-clause (i) received by an employee, other than an employee of the Central Government or a State Government, in respect of so much of the period of earned leave at his credit at the time of his retirement whether on superannuation or otherwise as does not exceed ten months, calculated on the basis of the average salary drawn by the employee during the period of ten months immediately preceding his retirement whether on superannuation or otherwise, ³⁶subject to such limit as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the limit applicable in this behalf to the employees of that Government :

(15) (i) income by way of interest, premium on redemption or other payment on such securities, bonds, annuity certificates, savings certificates, other certificates issued by the Central Government and deposits as the Central Government may, by notification in the Official Gazette, specify in this behalf, subject to such conditions and limits as may be specified in the said notification ;

(iib) in the case of an individual or a Hindu undivided family, interest on such Capital Investment Bonds as the Central Government may, by notification in the Official Gazette, specify in this behalf :

(iiia) interest payable to any bank incorporated in a country outside India and authorised to perform central banking functions in that country on any deposits made by it, with the approval of the Reserve Bank of India, with any scheduled bank.

(18) any income by way of—

(i) pension received by an individual who has been in the service of the Central Government or State Government and has been awarded "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award as the Central Government may, by notification in the Official Gazette, specify in this behalf;

(ii) family pension received by any member of the family of an individual referred to in sub-clause (i).

(19) family pension received by the widow or children or nominated heirs, as the case may be, of a member of the armed forces (including para-military forces) of the Union, where the death of such member has occurred in the course of operational duties, in such circumstances and subject to such conditions, as may be prescribed⁴⁷;

(20) the income of a local authority which is chargeable under the head "Income from house property", "Capital gains" or "Income from other sources" or from a trade or business carried on by it which accrues or arises from the supply of a commodity or service (not being water or electricity) within its own jurisdictional area or from the supply of water or electricity within or outside its own jurisdictional area.

Explanation.—For the purposes of this clause, the expression "local authority" means—

(i) Panchayat as referred to in clause (d) of article 243 of the Constitution; or

(ii) Municipality as referred to in clause (e) of article 243P of the Constitution; or

(iii) Municipal Committee and District Board,

legally entitled to, or entrusted by the Government with, the control or management of a Municipal or local fund; or

- (iv) Cantonment Board as defined in section 3 of the Cantonments Act, 1924 (2 of 1924);

(20A) [***]

- (21) ⁴⁸any income of a research association for the time being approved for the purpose of clause (ii) or clause (iii) of sub-section (1) of section 35:

Provided that the research association—

- (a) applies its income, or accumulates it for application, wholly and exclusively to the objects for which it is established, and the provisions of sub-section (2) and sub-section (3) of section 11 shall apply in relation to such accumulation subject to the following modifications, namely :—

- (i) in sub-section (2),—

- (1) the words, brackets, letters and figure "referred to in clause (a) or clause (b) of sub-section (1) read with the *Explanation* to that sub-section" shall be omitted;
- (2) for the words "to charitable or religious purposes", the words "for the purposes of scientific research or research in social science or statistical research" shall be substituted;
- (3) the reference to "Assessing Officer" in clause (a) thereof shall be construed as a reference to the "prescribed authority" referred to in clause (ii) or clause (iii) of sub-section (1) of section 35;

- (ii) in sub-section (3), in clause (a), for the words "charitable or religious purposes", the words "the purposes of scientific research or research in social science or statistical research" shall be substituted; and

- (b) does not invest or deposit its funds, other than—

- (i) any assets held by the research association where such assets form part of the corpus of the fund of the association as on the 1st day of June, 1973;
- (ii) any assets (being debentures issued by, or on behalf of, any company or corporation), acquired by the research association before the 1st day of March, 1983;
- (iii) any accretion to the shares, forming part of the corpus of the fund mentioned in sub-clause (i), by way of bonus shares allotted to the research association;
- (iv) voluntary contributions received and maintained in the form of jewellery, furniture or any other article as the Board may, by notification in the Official Gazette, specify,

for any period during the previous year otherwise than in any one or more of the forms or modes specified in sub-section (5) of section 11:

- (23A) any income (other than income chargeable under the head "Income from house property" or any income received for rendering any specific services or income by way of interest or dividends derived from its investments) of an association or institution established in India having as its object the control, supervision, regulation or encouragement of the profession of law, medicine, accountancy, engineering or architecture or such other profession as the Central Government may specify in this behalf, from time to time, by notification in the Official Gazette:

- (23FA) any income by way of dividends, other than dividends referred to in section 115-O, or long-term capital gains of a venture capital fund or a venture capital company from investments made by way of equity shares in a venture capital undertaking :

Provided that such venture capital fund or venture capital company is approved, for the purposes of this clause, by the Central Government on an application made to it in

accordance with the rules⁷⁰ made in this behalf and which satisfies the prescribed conditions :

Provided further that any approval by the Central Government shall, at any one time, have effect for such assessment year or years, not exceeding three assessment years, as may be specified in the order of approval :

Provided also that nothing contained in this clause shall apply in respect of any investment made after the 31st day of March, 2000.

Explanation.—For the purposes of this clause,—

- (a) "venture capital fund" means such fund, operating under a trust deed registered under the provisions of the Registration Act, 1908 (16 of 1908), established to raise monies by the trustees for investments mainly by way of acquiring equity shares of a venture capital undertaking in accordance with the prescribed guidelines;
- (b) "venture capital company" means such company as has made investments by way of acquiring equity shares of venture capital undertakings in accordance with the prescribed guidelines; and
- (c) "venture capital undertaking" means such domestic company whose shares are not listed in a recognised stock exchange in India and which is engaged in the—
 - (i) business of—
 - (A) software;
 - (B) information technology;
 - (C) production of basic drugs in the pharmaceutical sector;
 - (D) bio-technology;
 - (E) agriculture and allied sectors; or
 - (F) such other sectors as may be notified by the Central Government in this behalf; or
 - (ii) production or manufacture of any article or substance for which patent has been granted to the National Research Laboratory or any other scientific research institution approved by the Department of Science and Technology;

(23FBA) any income of an investment fund other than the income chargeable under the head "Profits and gains of business or profession";

(23FBB) any income referred to in section 115UB, accruing or arising to, or received by, a unit holder of an investment fund, being that proportion of income which is of the same nature as income chargeable under the head "Profits and gains of business or profession".

Explanation.—For the purposes of clauses (23FBA) and (23FBB), the expression "investment fund" shall have the meaning assigned to it in clause (a) of the *Explanation 1* to section 115UB;

(23FC) any income of a business trust ⁷¹[by way of—

- (a) interest received or receivable from a special purpose vehicle; or
- (b) dividend referred to in sub-section (7) of section 115-O.]

Explanation.—For the purposes of this clause, the expression "special purpose vehicle" means an Indian company in which the business trust holds controlling interest and any specific percentage of shareholding or interest, as may be required by the regulations under which such trust is granted registration;

(23FCA) any income of a business trust, being a real estate investment trust, by way of renting or leasing or letting out any real estate asset owned directly by such business trust.

Explanation.—For the purposes of this clause, the expression "real estate asset" shall have the same meaning as assigned to it in clause (zj) of sub-regulation (1) of regulation 2 of the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);

(23FD) any distributed income, referred to in section 115UA, received by a unit holder from the business trust, not being that proportion of the income which is of the same nature as the income referred to in ⁷²[sub-clause (a) of] clause (23FC) or clause (23FCA);

(24) any income chargeable under the heads "Income from house property" and "Income from other sources" of—

(a) a registered union within the meaning of the Trade Unions Act, 1926 (16 of 1926), formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen;

(b) an association of registered unions referred to in sub-clause (a);

(25) (i) interest on securities which are held by, or are the property of, any provident fund to which the Provident Funds Act, 1925 (19 of 1925), applies, and any capital gains of the fund arising from the sale, exchange or transfer of such securities;

(ii) any income received by the trustees on behalf of a recognised provident fund;

(iii) any income received by the trustees on behalf of an approved superannuation fund;

(iv) any income received by the trustees on behalf of an approved gratuity fund;

(v) any income received—

(a) by the Board of Trustees constituted under the Coal Mines Provident Funds and Miscellaneous Provisions Act, 1948 (46 of 1948), on behalf of the Deposit-linked Insurance Fund established under section 3G of that Act; or

(b) by the Board of Trustees constituted under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), on behalf of the Deposit-linked Insurance Fund established under section 6C of that Act;

(30) ⁷³in the case of an assessee who carries on the business of growing and manufacturing tea in India, the amount of any subsidy received from or through the Tea Board under any such scheme for replantation or replacement of tea bushes or for rejuvenation or consolidation of areas used for cultivation of tea as the Central Government may, by notification in the Official Gazette, specify:

Provided that the assessee furnishes to the Assessing Officer, along with his return of income⁷⁴ for the assessment year concerned or within such further time as the Assessing Officer may allow, a certificate from the Tea Board as to the amount of such subsidy paid to the assessee during the previous year.

Explanation.—In this clause, "Tea Board" means the Tea Board established under section 4 of the Tea Act, 1953 (29 of 1953);

(31) in the case of an assessee who carries on the business of growing and manufacturing rubber, coffee, cardamom or such other commodity in India, as the Central Government may, by notification in the Official Gazette, specify in this behalf, the amount of any subsidy received from or through the concerned Board under any such scheme for replantation or replacement of rubber plants, coffee plants, cardamom plants or plants for the growing of such other commodity or for rejuvenation or consolidation of areas used for cultivation of rubber, coffee, cardamom or such other commodity as the Central Government may, by notification in the Official Gazette, specify:

Provided that the assessee furnishes to the Assessing Officer, along with his return of income for the assessment year concerned or within such further time as the Assessing

Officer may allow, a certificate from the concerned Board, as to the amount of such subsidy paid to the assessee during the previous year.

Explanation.—In this clause, "concerned Board" means,—

- (i) in relation to rubber, the Rubber Board constituted under section 4 of the Rubber Act, 1947 (24 of 1947),
 - (ii) in relation to coffee, the Coffee Board constituted under section 4 of the Coffee Act, 1942 (7 of 1942),
 - (iii) in relation to cardamom, the Spices Board constituted under section 3 of the Spices Board Act, 1986 (10 of 1986),
 - (iv) in relation to any other commodity specified under this clause, any Board or other authority established under any law for the time being in force which the Central Government may, by notification in the Official Gazette, specify in this behalf;
- (32) in the case of an assessee referred to in sub-section (1A) of section 64, any income includible in his total income under that sub-section, to the extent such income does not exceed one thousand five hundred rupees in respect of each minor child whose income is so includible;
- (33) any income arising from the transfer of a capital asset, being a unit of the Unit Scheme, 1964 referred to in Schedule I to the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002) and where the transfer of such asset takes place on or after the 1st day of April, 2002;
- (34) any income by way of dividends referred to in section 115-O :
- ⁷⁵[**Provided** that nothing in this clause shall apply to any income by way of dividend chargeable to tax in accordance with the provisions of section 115BBDA;]
- (34A) any income arising to an assessee, being a shareholder, on account of buy back of shares (not being listed on a recognised stock exchange) by the company as referred to in section 115QA;
- (35) any income by way of,—
- (a) income received in respect of the units of a Mutual Fund specified under clause (23D); or
 - (b) income received in respect of units from the Administrator of the specified undertaking; or
 - (c) income received in respect of units from the specified company:

Provided that this clause shall not apply to any income arising from transfer of units of the Administrator of the specified undertaking or of the specified company or of a mutual fund, as the case may be.

Explanation.—For the purposes of this clause,—

- (a) "Administrator" means the Administrator as referred to in clause (a) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002);
 - (b) "specified company" means a company as referred to in clause (h) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002);
- (35A) any income by way of distributed income referred to in section 115TA received from a securitisation trust by any person being an investor of the said trust :
- ⁷⁶[**Provided** that nothing contained in this clause shall apply to any income by way of distributed income referred to in the said section, received on or after the 1st day of June, 2016.]

Explanation.—For the purposes of this clause, the expressions "investor" and "securitisation trust" shall have the meanings respectively assigned to them in the *Explanation* below ⁷⁷[section 115TCA];

- (36) any income arising from the transfer of a long-term capital asset, being an eligible equity share in a company purchased on or after the 1st day of March, 2003 and before the 1st day of March, 2004 and held for a period of twelve months or more.

Explanation.—For the purposes of this clause, "eligible equity share" means,—

- (i) any equity share in a company being a constituent of BSE-500 Index of the Stock Exchange, Mumbai as on the 1st day of March, 2003 and the transactions of purchase and sale of such equity share are entered into on a recognised stock exchange in India;
 - (ii) any equity share in a company allotted through a public issue on or after the 1st day of March, 2003 and listed in a recognised stock exchange in India before the 1st day of March, 2004 and the transaction of sale of such share is entered into on a recognised stock exchange in India;
- (37) in the case of an assessee, being an individual or a Hindu undivided family, any income chargeable under the head "Capital gains" arising from the transfer of agricultural land, where—
- (i) such land is situate in any area referred to in item (a) or item (b) of sub-clause (iii) of clause (14) of section 2;
 - (ii) such land, during the period of two years immediately preceding the date of transfer, was being used for agricultural purposes by such Hindu undivided family or individual or a parent of his;
 - (iii) such transfer is by way of compulsory acquisition under any law, or a transfer the consideration for which is determined or approved by the Central Government or the Reserve Bank of India;
 - (iv) such income has arisen from the compensation or consideration for such transfer received by such assessee on or after the 1st day of April, 2004.

Explanation.—For the purposes of this clause, the expression "compensation or consideration" includes the compensation or consideration enhanced or further enhanced by any court, Tribunal or other authority;

- ⁷⁸[(37A) any income chargeable under the head "Capital gains" in respect of transfer of a specified capital asset arising to an assessee, being an individual or a Hindu undivided family, who was the owner of such specified capital asset as on the 2nd day of June, 2014 and transfers that specified capital asset under the Land Pooling Scheme (herein referred to as "the scheme") covered under the Andhra Pradesh Capital City Land Pooling Scheme (Formulation and Implementation) Rules, 2015 made under the provisions of the Andhra Pradesh Capital Region Development Authority Act, 2014 (Andhra Pradesh Act 11 of 2014) and the rules, regulations and Schemes made under the said Act.

Explanation.—For the purposes of this clause, "specified capital asset" means,—

- (a) the land or building or both owned by the assessee as on the 2nd day of June, 2014 and which has been transferred under the scheme; or
- (b) the land pooling ownership certificate issued under the scheme to the assessee in respect of land or building or both referred to in clause (a); or
- (c) the reconstituted plot or land, as the case may be, received by the assessee in lieu of land or building or both referred to in clause (a) in accordance with the scheme, if such plot or land, as the case may be, so received is transferred within two years from the end of the financial year in which the possession of such plot or land was handed over to him;]

(38) any income arising from the transfer of a long-term capital asset, being an equity share in a company or a unit of an equity oriented fund or a unit of a business trust where—

- (a) the transaction of sale of such equity share or unit is entered into on or after the date on which Chapter VII of the Finance (No. 2) Act, 2004 comes into force; and
- (b) such transaction is chargeable to securities transaction tax under that Chapter :

CHAPTER IV

COMPUTATION OF TOTAL INCOME

Heads of income

Heads of income.

14. Save as otherwise provided by this Act, all income shall, for the purposes of charge of income-tax and computation of total income, be classified under the following heads of income :—

- A.—Salaries.
- B.—[***]
- C.—Income from house property.
- D.—Profits and gains of business or profession.
- E.—Capital gains.
- F.—Income from other sources.

Expenditure incurred in relation to income not includible in total income.

14A. (1) For the purposes of computing the total income under this Chapter, no deduction shall be allowed in respect of expenditure incurred by the assessee in relation to income which does not form part of the total income under this Act.

(2) The Assessing Officer shall determine the amount of expenditure incurred in relation to such income which does not form part of the total income under this Act in accordance with such method as may be prescribed¹⁷, if the Assessing Officer, having regard to the accounts of the assessee, is not satisfied with the correctness of the claim of the assessee in respect of such expenditure in relation to income which does not form part of the total income under this Act.

(3) The provisions of sub-section (2) shall also apply in relation to a case where an assessee claims that no expenditure has been incurred by him in relation to income which does not form part of the total income under this Act :

Provided that nothing contained in this section shall empower the Assessing Officer either to reassess under section 147 or pass an order enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under section 154, for any assessment year beginning on or before the 1st day of April, 2001.

Salaries.

15. The following income shall be chargeable to income-tax under the head "Salaries"—

- (a) any salary due from an employer or a former employer to an assessee in the previous year, whether paid or not;
- (b) any salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer though not due or before it became due to him;
- (c) any arrears of salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer, if not charged to income-tax for any earlier previous year.

Explanation 1.—For the removal of doubts, it is hereby declared that where any salary paid in advance is included in the total income of any person for any previous year it shall not be included again in the total income of the person when the salary becomes due.

Explanation 2.—Any salary, bonus, commission or remuneration, by whatever name called, due to, or received by, a partner of a firm from the firm shall not be regarded as "salary" for the purposes of this section.

Deductions from salaries.

16. The income chargeable under the head "Salaries" shall be computed after making the following deductions, namely :—

(i) [***]

Following clause (ia) shall be inserted after clause (i) of section 16 by the Finance Act, 2018, w.e.f. 1-4-2019 :

(ia) a deduction of forty thousand rupees or the amount of the salary, whichever is less;

(ii) a deduction in respect of any allowance in the nature of an entertainment allowance specifically granted by an employer to the assessee who is in receipt of a salary from the Government, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees, whichever is less;

(iii) a deduction of any sum paid by the assessee on account of a tax on employment within the meaning of clause (2) of article 276 of the Constitution, leviable by or under any law.

(iv) [***]

(v) [***]

"Salary", "perquisite" and "profits in lieu of salary" defined.

17. For the purposes of sections 15 and 16 and of this section,—

(1) "salary" includes—

(i) wages;

(ii) any annuity or pension;

(iii) any gratuity;

(iv) any fees, commissions, perquisites or profits in lieu of or in addition to any salary or wages;

(v) any advance of salary;

(va) any payment received by an employee in respect of any period of leave not availed of by him;

(vi) the annual accretion to the balance at the credit of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under rule 6 of Part A of the Fourth Schedule;

(vii) the aggregate of all sums that are comprised in the transferred balance as referred to in sub-rule (2) of rule 11 of Part A of the Fourth Schedule of an employee participating in a recognised provident fund, to the extent to which it is chargeable to tax under sub-rule (4) thereof; and

(viii) the contribution made by the Central Government or any other employer in the previous year, to the account of an employee under a pension scheme referred to in section 80CCD;

(2) "perquisite" includes—

¹⁸(i) the value of rent-free accommodation provided to the assessee by his employer;

(ii) the value of any concession in the matter of rent respecting any accommodation provided to the assessee by his employer;

Explanation 1.—For the purposes of this sub-clause, concession in the matter of rent shall be deemed to have been provided if,—

- (a) in a case where an unfurnished accommodation is provided by any employer other than the Central Government or any State Government and—
 - (i) the accommodation is owned by the employer, the value of the accommodation determined at the specified rate in respect of the period during which the said accommodation was occupied by the assessee during the previous year, exceeds the rent recoverable from, or payable by, the assessee;
 - (ii) the accommodation is taken on lease or rent by the employer, the value of the accommodation being the actual amount of lease rental paid or payable by the employer or fifteen per cent of salary, whichever is lower, in respect of the period during which the said accommodation was occupied by the assessee during the previous year, exceeds the rent recoverable from, or payable by, the assessee;
- (b) in a case where a furnished accommodation is provided by the Central Government or any State Government, the licence fee determined by the Central Government or any State Government in respect of the accommodation in accordance with the rules framed by such Government as increased by the value of furniture and fixtures in respect of the period during which the said accommodation was occupied by the assessee during the previous year, exceeds the aggregate of the rent recoverable from, or payable by, the assessee and any charges paid or payable for the furniture and fixtures by the assessee;
- (c) in a case where a furnished accommodation is provided by an employer other than the Central Government or any State Government and—
 - (i) the accommodation is owned by the employer, the value of the accommodation determined under sub-clause (i) of clause (a) as increased by the value of the furniture and fixtures in respect of the period during which the said accommodation was occupied by the assessee during the previous year, exceeds the rent recoverable from, or payable by, the assessee;
 - (ii) the accommodation is taken on lease or rent by the employer, the value of the accommodation determined under sub-clause (ii) of clause (a) as increased by the value of the furniture and fixtures in respect of the period during which the said accommodation was occupied by the assessee during the previous year, exceeds the rent recoverable from, or payable by, the assessee;
- (d) in a case where the accommodation is provided by the employer in a hotel (except where the assessee is provided such accommodation for a period not exceeding in aggregate fifteen days on his transfer from one place to another), the value of the accommodation determined at the rate of twenty-four per cent of salary paid or payable for the previous year or the actual charges paid or payable to such hotel, whichever is lower, for the period during which such accommodation is provided, exceeds the rent recoverable from, or payable by, the assessee.

Explanation 2.—For the purposes of this sub-clause, value of furniture and fixture shall be ten per cent per annum of the cost of furniture (including television sets, radio sets, refrigerators, other household appliances, air-conditioning plant or equipment or other similar appliances or gadgets) or if such furniture is hired from a third party, the actual hire charges payable for the same as reduced by any charges paid or payable for the same by the assessee during the previous year.

Explanation 3.—For the purposes of this sub-clause, "salary" includes the pay, allowances, bonus or commission payable monthly or otherwise or any monetary payment, by whatever name called, from one or more employers, as the case may be, but does not include the following, namely:—

- (a) dearness allowance or dearness pay unless it enters into the computation of superannuation or retirement benefits of the employee concerned;
- (b) employer's contribution to the provident fund account of the employee;
- (c) allowances which are exempted from the payment of tax;
- (d) value of the perquisites specified in this clause;
- (e) any payment or expenditure specifically excluded under the proviso to this clause.

Explanation 4.—For the purposes of this sub-clause, "specified rate" shall be—

- (i) fifteen per cent of salary in cities having population exceeding twenty-five lakhs as per 2001 census;
- (ii) ten per cent of salary in cities having population exceeding ten lakhs but not exceeding twenty-five lakhs as per 2001 census; and
- (iii) seven and one-half per cent of salary in any other place;
- (iii) the value of any benefit or amenity granted or provided free of cost or at concessional rate in any of the following cases—
 - (a) by a company to an employee who is a director thereof;
 - (b) by a company to an employee being a person who has a substantial interest in the company;
 - (c) by any employer (including a company) to an employee to whom the provisions of paragraphs (a) and (b) of this sub-clause do not apply and whose income under the head "Salaries" (whether due from, or paid or allowed by, one or more employers), exclusive of the value of all benefits or amenities not provided for by way of monetary payment, exceeds fifty thousand rupees:

Explanation.—For the removal of doubts, it is hereby declared that the use of any vehicle provided by a company or an employer for journey by the assessee from his residence to his office or other place of work, or from such office or place to his residence, shall not be regarded as a benefit or amenity granted or provided to him free of cost or at concessional rate for the purposes of this sub-clause;

(iiia) [***]

- (iv) any sum paid by the employer in respect of any obligation which, but for such payment, would have been payable by the assessee;
- (v) any sum payable by the employer, whether directly or through a fund, other than a recognised provident fund or an approved superannuation fund or a Deposit-linked Insurance Fund established under section 3G of the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948), or, as the case may be, section 6C of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), to effect an assurance on the life of the assessee or to effect a contract for an annuity;
- (vi) the value of any specified security or sweat equity shares allotted or transferred, directly or indirectly, by the employer, or former employer, free of cost or at concessional rate to the assessee.

Explanation.—For the purposes of this sub-clause,—

- (a) "specified security" means the securities as defined in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and, where employees' stock option has been granted under any plan or scheme therefor, includes the securities offered under such plan or scheme;
- (b) "sweat equity shares" means equity shares issued by a company to its employees or directors at a discount or for consideration other than cash for providing know-how or making available rights in the nature of intellectual property rights or value additions, by whatever name called;
- (c) the value of any specified security or sweat equity shares shall be the fair market value of the specified security or sweat equity shares, as the case may be, on the date on which the option is exercised by the assessee as reduced by the amount actually paid by, or recovered from, the assessee in respect of such security or shares;
- (d) "fair market value" means the value determined in accordance with the method as may be prescribed;
- (e) "option" means a right but not an obligation granted to an employee to apply for the specified security or sweat equity shares at a predetermined price;
- (vii) the amount of any contribution to an approved superannuation fund by the employer in respect of the assessee, to the extent it exceeds ¹⁹[one lakh and fifty thousand rupees]; and
- (viii) the value of any other fringe benefit or amenity as may be prescribed²⁰;

Provided that nothing in this clause shall apply to,—

- (i) the value of any medical treatment provided to an employee or any member of his family in any hospital maintained by the employer;
- (ii) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family—
 - (a) in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;
 - (b) in respect of the prescribed diseases²¹ or ailments, in any hospital approved by the Principal Chief Commissioner or Chief Commissioner having regard to the prescribed guidelines²² :

Provided that, in a case falling in sub-clause (b), the employee shall attach²³ with his return of income a certificate from the hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital;

- (iii) any portion of the premium paid by an employer in relation to an employee, to effect or to keep in force an insurance on the health of such employee under any scheme approved by the Central Government or the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999), for the purposes of clause (ib) of sub-section (1) of section 36;
- (iv) any sum paid by the employer in respect of any premium paid by the employee to effect or to keep in force an insurance on his health or the health of any member of his family under any scheme approved by the Central Government or the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance

Regulatory and Development Authority Act, 1999 (41 of 1999), for the purposes of section 80D;

²⁴[(v) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or treatment of any member of his family [other than the treatment referred to in clauses (i) and (ii)]; so, however, that such sum does not exceed fifteen thousand rupees in the previous year;]

(vi) any expenditure incurred by the employer on—

- (1) medical treatment of the employee, or any member of the family of such employee, outside India;
- (2) travel and stay abroad of the employee or any member of the family of such employee for medical treatment;
- (3) travel and stay abroad of one attendant who accompanies the patient in connection with such treatment,

subject to the condition that—

- (A) the expenditure on medical treatment and stay abroad shall be excluded from perquisite only to the extent permitted by the Reserve Bank of India; and
- (B) the expenditure on travel shall be excluded from perquisite only in the case of an employee whose gross total income, as computed before including therein the said expenditure, does not exceed two lakh rupees;

(vii) any sum paid by the employer in respect of any expenditure actually incurred by the employee for any of the purposes specified in clause (vi) subject to the conditions specified in or under that clause :

Provided further that for the assessment year beginning on the 1st day of April, 2002, nothing contained in this clause shall apply to any employee whose income under the head "Salaries" (whether due from, or paid or allowed by, one or more employers) exclusive of the value of all perquisites not provided for by way of monetary payment, does not exceed one lakh rupees.

Explanation.—For the purposes of clause (2),—

- (i) "hospital" includes a dispensary or a clinic or a nursing home;
- (ii) "family", in relation to an individual, shall have the same meaning as in clause (5) of section 10; and
- (iii) "gross total income" shall have the same meaning as in clause (5) of section 80B;

(3) "profits in lieu of salary" includes—

- (i) the amount of any compensation due to or received by an assessee from his employer or former employer at or in connection with the termination of his employment or the modification of the terms and conditions relating thereto;
- (ii) any payment (other than any payment referred to in clause (10), clause (10A), clause (10B), clause (11), clause (12), clause (13) or clause (13A) of section 10), due to or received by an assessee from an employer or a former employer or from a provident or other fund, to the extent to which it does not consist of contributions by the assessee or interest on such contributions or any sum received under a Keyman insurance policy including the sum allocated by way of bonus on such policy.

Explanation.—For the purposes of this sub-clause, the expression "Keyman insurance policy" shall have the meaning assigned to it in clause (10D) of section 10;

(iii) any amount due to or received, whether in lump sum or otherwise, by any assessee from any person—

(A) before his joining any employment with that person; or

(B) after cessation of his employment with that person.

Income from house property.

22. The annual value of property consisting of any buildings or lands appurtenant thereto of which the assessee is the owner, other than such portions of such property as he may occupy for the purposes of any business or profession carried on by him the profits of which are chargeable to income-tax, shall be chargeable to income-tax under the head "Income from house property".

Annual value how determined.

23. (1) For the purposes of section 22, the annual value of any property shall be deemed to be—

- (a) the sum for which the property might reasonably be expected to let from year to year; or
- (b) where the property or any part of the property is let and the actual rent received or receivable by the owner in respect thereof is in excess of the sum referred to in clause (a), the amount so received or receivable; or
- (c) where the property or any part of the property is let and was vacant during the whole or any part of the previous year and owing to such vacancy the actual rent received or receivable by the owner in respect thereof is less than the sum referred to in clause (a), the amount so received or receivable :

Provided that the taxes levied by any local authority in respect of the property shall be deducted (irrespective of the previous year in which the liability to pay such taxes was incurred by the owner according to the method of accounting regularly employed by him) in determining the annual value of the property of that previous year in which such taxes are actually paid by him.

Explanation.—For the purposes of clause (b) or clause (c) of this sub-section, the amount of actual rent received or receivable by the owner shall not include, subject to such rules²⁵ as may be made in this behalf, the amount of rent which the owner cannot realise.

(2) Where the property consists of a house or part of a house which—

- (a) is in the occupation of the owner for the purposes of his own residence; or
- (b) cannot actually be occupied by the owner by reason of the fact that owing to his employment, business or profession carried on at any other place, he has to reside at that other place in a building not belonging to him,

the annual value of such house or part of the house shall be taken to be *nil*.

(3) The provisions of sub-section (2) shall not apply if—

- (a) the house or part of the house is actually let during the whole or any part of the previous year; or
- (b) any other benefit therefrom is derived by the owner.

(4) Where the property referred to in sub-section (2) consists of more than one house—

- (a) the provisions of that sub-section shall apply only in respect of one of such houses, which the assessee may, at his option, specify in this behalf;
- (b) the annual value of the house or houses, other than the house in respect of which the assessee has exercised an option under clause (a), shall be determined under sub-section (1) as if such house or houses had been let.

²⁶[(5) Where the property consisting of any building or land appurtenant thereto is held as stock-in-trade and the property or any part of the property is not let during the whole or any part of the previous year, the annual value of such property or part of the property, for the period up to one year from the end of the financial year in which the certificate of completion of construction of the property is obtained from the competent authority, shall be taken to be nil.]

Deductions from income from house property.

24. Income chargeable under the head "Income from house property" shall be computed after making the following deductions, namely:—

(a) a sum equal to thirty per cent of the annual value;

²⁷(b) where the property has been acquired, constructed, repaired, renewed or reconstructed with borrowed capital, the amount of any interest payable on such capital:

Provided that in respect of property referred to in sub-section (2) of section 23, the amount of deduction shall not exceed thirty thousand rupees :

Provided further that where the property referred to in the first proviso is acquired or constructed with capital borrowed on or after the 1st day of April, 1999 and such acquisition or construction is completed within ²⁸[five] years from the end of the financial year in which capital was borrowed, the amount of deduction under this clause shall not exceed two lakh rupees.

Explanation.—Where the property has been acquired or constructed with borrowed capital, the interest, if any, payable on such capital borrowed for the period prior to the previous year in which the property has been acquired or constructed, as reduced by any part thereof allowed as deduction under any other provision of this Act, shall be deducted under this clause in equal instalments for the said previous year and for each of the four immediately succeeding previous years:

Provided also that no deduction shall be made under the second proviso unless the assessee furnishes a certificate, from the person to whom any interest is payable on the capital borrowed, specifying the amount of interest payable by the assessee for the purpose of such acquisition or construction of the property, or, conversion of the whole or any part of the capital borrowed which remains to be repaid as a new loan.

Explanation.—For the purposes of this proviso, the expression "new loan" means the whole or any part of a loan taken by the assessee subsequent to the capital borrowed, for the purpose of repayment of such capital.

Amounts not deductible from income from house property.

25. Notwithstanding anything contained in section 24, any interest chargeable under this Act which is payable outside India (not being interest on a loan issued for public subscription before the 1st day of April, 1938), on which tax has not been paid or deducted under Chapter XVII-B and in respect of which there is no person in India who may be treated as an agent under section 163 shall not be deducted in computing the income chargeable under the head "Income from house property".

"Owner of house property", "annual charge", etc., defined.

27. For the purposes of sections 22 to 26—

- (i) an individual who transfers otherwise than for adequate consideration any house property to his or her spouse, not being a transfer in connection with an agreement to live apart, or to a minor child not being a married daughter, shall be deemed to be the owner of the house property so transferred;
- (ii) the holder of an impartible estate shall be deemed to be the individual owner of all the properties comprised in the estate ;
- (iii) a member of a co-operative society, company or other association of persons to whom a building or part thereof is allotted or leased under a house building scheme of the society,

company or association, as the case may be, shall be deemed to be the owner of that building or part thereof ;

(iii a) a person who is allowed to take or retain possession of any building or part thereof in part performance of a contract of the nature referred to in section 53A of the Transfer of Property Act, 1882 (4 of 1882), shall be deemed to be the owner of that building or part thereof ;

(iii b) a person who acquires any rights (excluding any rights by way of a lease from month to month or for a period not exceeding one year) in or with respect to any building or part thereof, by virtue of any such transaction as is referred to in clause (f) of section 269UA, shall be deemed to be the owner of that building or part thereof;

(iv) [***]

(v) [***]

(vi) taxes levied by a local authority in respect of any property shall be deemed to include service taxes levied by the local authority in respect of the property.

Income from profits and gains of business or profession, how computed.

29. The income referred to in section 28 shall be computed in accordance with the provisions contained in sections 30 to 43D.

Rent, rates, taxes, repairs and insurance for buildings.

30. In respect of rent, rates, taxes, repairs and insurance for premises, used for the purposes of the business or profession, the following deductions shall be allowed—

(a) where the premises are occupied by the assessee—

(i) as a tenant, the rent paid for such premises ; and further if he has undertaken to bear the cost of repairs to the premises, the amount paid on account of such repairs ;

(ii) otherwise than as a tenant, the amount paid by him on account of current repairs to the premises ;

(b) any sums paid on account of land revenue, local rates or municipal taxes;

(c) the amount of any premium paid in respect of insurance against risk of damage or destruction of the premises.

Explanation.—For the removal of doubts, it is hereby declared that the amount paid on account of the cost of repairs referred to in sub-clause (i), and the amount paid on account of current repairs referred to in sub-clause (ii), of clause (a), shall not include any expenditure in the nature of capital expenditure.

Calculate the Income Tax of Mr. Patnaik , A Govt Servant

from the following details:-

- Pay-Rs.10,00,000
- HRA-Rs. 2,00,000
- Rent paid-Rs.1,70,000
- Interest on HBL-Rs.2,15,000
- Rent received from own house- Rs.61,000
- Municipal Tax- Rs.1,000
- Contribution to GPF- Rs.1,00,000
- LIC premium paid-Rs.30,000
- Tuition fees paid-Rs.30,000
- Principal on HBL-Rs.50,000
- Donation to PMRF-Rs.35,000
- Medical Insurance premium paid-Rs.50,000.

CAPITAL GAINS

SHORT TERM CG-Where period of holding is less than 2 years except for financial assets where poh is less than 1 year.

LONG TERM CG-Where period of holding is 2 years or more except for financial assets where poh is more than 1 year.

Deduction:-

1. Investment in eligible securities.
2. Investment in Residential Land and Building upto 50 lacs in India.
3. Benefit of Indexation.

INCOME FROM OTHER SOURCES:

- INTEREST
- LOTTERY
- GIFTS

CHAPTER VIA DEDNS:

80C

PROFESSIONAL TAX

Odisha State Tax on Professions, Trades, Calling and Employments Act, 2000

Levy and Charge of Tax :

- Subject to provision of Article 276 of the constitution tax is levied and collected.

Sec 4(1)

- Every person engaged in any profession, trade, calling or employment
 - falling under one or other of the classes mentioned in column 2 of the schedule.
 - pay tax @ rate mentioned in column 3 of schedule against the class

Sec 4(2)

Liability of the employer :

- Tax shall be deducted by employer from salary or wages before such salary and wages is paid to him and paid on behalf of the employees.

Sec 5(1)

- **“Employee”-**
 - A person employed on salary or wages .
 - A Govt Servant.
 - A person in service of a body controlled by Central Govt. or state govt.
 - Any other person engaged in any employment of an employer.

Sec 2(e)

- **“Person” -**
 - Any person who is engaged in any profession, trade calling or employment in the state of Orissa.
 - HUF
 - Firm
 - Company
 - Corporation
 - Society
 - Club
 - Association.

Does not include a person earning wages on casual basis.

Sec 2(h)

- **“Salary or Wages”-**
 - Pay or wages
 - Dearness allowance
 - All other remuneration received on regular basis.
 - o Whether payable in cash or kind.
 - Perquisites and profits in lieu of salary. (as defined in Section 17 of Income Tax Act 1961.

Sec 2(k)

Registration :

- **Who?**
 - ❖ **Every employer** not being an officer of the state govt. or the central govt., liable to pay tax. **Sec 6(1)**
- **When?**
 - ❖ Within 90 days of becoming liable to pay tax.

Sec 6(3)

Application in Form I

Registration certificate in I A

Enrolment :

- **Who?**
 - ❖ Every assessee liable to pay tax under the act **except** a person earning salary or wages (**where tax is payable by the employer**).

Sec 6(2)

- **When?**
 - ❖ Within 90 days of becoming liable to pay tax.

Sec 6(3)

Application in Form II

Enrolment certificate in II A

Payment of Tax :

(by employer & enrolled employees)

- shall pay full amount of tax payable by him **every month by the last day of succeeding month** through any mode as notified by the commissioner.

Rule 13 (1)

Manner of deduction and credit of tax

❖ When salary is drawn at treasury

❖ When salary is not drawn at treasury



SCHEDULE TO THE ORISSA TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENT ACT 2000			
1	2		3
SL No.	CLASS OF ASSESSEE		RATE OF TAX
1	Salary and Wage earner xxxxxx whose annual salaries or wages	(i) do not exceed Rs 1,60,000/-	NIL
		(ii) exceed Rs 1,60,000 but do not exceed Rs 3,00,000/-	Rs 125/- per month
		(iii) exceed Rs 3,00,000	Rs 200/- per month and Rs 300/- in the last month
2	Legal practioners xxxxx whose annual gross income in profession-	(i) do not exceed Rs 1,60,000/-	NIL
		(ii) exceed Rs 1,60,000 but do not exceed Rs 3,00,000/-	Rs 1500/- per annum
		(iii) exceed Rs 3,00,000	Rs 2500/- per annum
3	Medical practioners, consultants (not the homoeopathic & ayurvedic practitioners) whose annual gross income in profession	(i) do not exceed Rs 1,60,000/-	NIL
		(ii) exceed Rs 1,60,000 but do not exceed Rs 3,00,000/-	Rs 1500/- per annum
		(iii) exceed Rs 3,00,000	Rs 2500/- per annum
4	Dealer whose gross turnover in the immediately preceding year-	(i) do not exceed Rs 5,00,000/-	NIL
		(ii) exceed Rs 5,00,000 but do not exceed Rs 10,00,000/-	Rs 1500/- per annum
		(iii) exceed Rs 10,00,000	Rs 2500/- per annum
5	Postal agents, Insurance agents licensed under the Insurance Act. 1938, whose annual gross income-	(i) do not exceed Rs 1,60,000/-	NIL
		(ii) exceed Rs 1,60,000 but do not exceed Rs 3,00,000/-	Rs 1500/- per annum
		(iii) exceed Rs 3,00,000	Rs 2500/- per

			annum
6	(a) Estate Agents, Promoters, Brokers or commission agents		Rs 2500/- per annum
	(b) Works contractors whose gross business in the immediately preceding year-	(i) do not exceed Rs 5,00,000/-	NIL
		(ii) exceed Rs 5,00,000 but do not exceed Rs 10,00,000/-	Rs 1500/- per annum
		(iii) exceed Rs 10,00,000	Rs 2500/- per annum
7	Stevedores, clearing agents, custom agents, licensed shipping brokers or boat suppliers		Rs 2500/- per annum
8	Owners or Lessees of -	(a) Beauty parlour (Non A/C)	Rs 1000/- per annum
		(b) Beauty parlour (A/C)	Rs 2500/- per annum
		(c) Health resorts or slimming centres	Rs 2500/- per annum
		(d) Air conditioned hair dressing saloon	Rs 2500/- per annum
		(e) Air conditioned restaurants	Rs 2500/- per annum
9	Technical and professional consultants, Management consultants, tax consultants, chartered Accountants and cost Accountants whose annual gross income in profession -	(i) do not exceed Rs 1,60,000/-	NIL
		(ii) exceed Rs 1,60,000 but do not exceed Rs 3,00,000/-	Rs 1500/- per annum
		(iii) exceed Rs 3,00,000	Rs 2500/- per annum
10	Owners, licensees or Lessees of tutorial institutes, training institutes		Rs 2500/- per annum
11	Owners, licensees or Lessees of	(i) Nursing Homes, Medical Clinics, Pathological lab, diagnostic centre, X-ray and scanning centres	Rs 2500/- per annum
		(ii) Video parlours, Video Halls, Video cassettes/ CD rental libraries	Rs 500/- per annum
12	Owners, licensees or Lessees of premises/ mandaps/halls let out for ceremonies		Rs 2500/- per annum
13	Owners, licensees or Lessees of STD, ISD/ Local call Booths, photocopier machines used for commercial purposes		Rs 600/- per annum
14	Signal provider and cable operator, cable television network and their agents		Rs 1500/- per annum
15	Courier service provider		Rs 600/- per annum
16	Transport Agencies		Rs 2500/- per annum

17	Advertising agencies and Travel Agents		Rs 2500/- per annum
18	Film distributors except those distributes exclusively Oriya films		Rs 1500/- per annum
19	Interior decoration service provider		Rs 600/- per annum
20	Members , brokers, sub brokers and authorised Assistants of Stock Exchanges recognised under the securities Contract (Regulation) Act, 1956		Rs 1200/- per annum

Manner of deduction and credit of tax : Rule 14

- When salary is drawn at treasury & tax is paid from salary bill
 - DDO presents salary bill to treasury with duplicate Form VI.
 - Tax deducted is accounted for in receipt schedule under Head of account

“0028-Other Taxes on Income and Expenditure-107-Taxes on Profession, Trades, Callings and Employments-9913780-Taxes on Professions”

By Treasury.

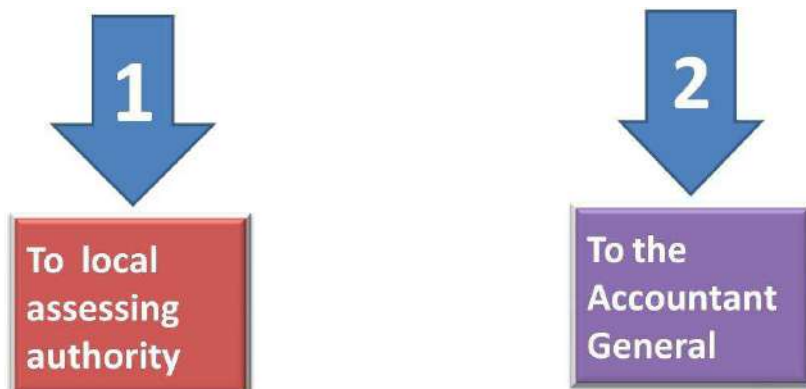
Copy of Form VI + monthly Receipt Schedule

- To local assessing authority
- To the Accountant General

Rule 14(2) (i) & (ii)

- When salary is drawn at treasury and Tax is intended to be paid directly by the DDO in treasury
 - ☞ it shall be done through any mode as notified by the commissioner along with challan in Form no XIX and statement in Form VI.
 - ☞ --The concerned TO on receipt of paid vouchers from bank shall make necessary entries in the relevant receipt register.

Copy of Form VI + monthly Receipt Schedule



- Where salary of an employee is not drawn at treasury-
 - the amount deducted from the monthly salary shall be credited to the government account within 15 days of drawal of salary through any mode.
 - A challan generated in Form XIX and statement shall be submitted electronically in Form VI to the local assessing authority.

Rule 14 (3)**Payment of tax by person (assessee) :**

A person not being an employee as specified in sl no 1 of the schedule

- Shall pay tax through any mode as may be notified by the commissioner.
- Shall generate challan in Form XIX in quadruplicate.
- Shall submit copy of e- challan and tax payment statement in Form XII, to the local assessing authority.

Rule 16**MODE OF PAYMENT :**

- ☐ Vide Notification no 14191 & 14198 / dt 8.9.2014 of Commissioner of Commercial Taxes, Odisha :-

❖ **ONLINE PAYMENT MODE :-**

- Through Treasury portal **www.odishatreasury.gov.in.**
- tax payer must have **internet banking** facility.

Appeallate Authority :

- JOINT COMMISSIONER OR
- DEPUTY COMMISSIONER

of the jurisdiction - (Rule-19)

Revision Authority :

- ❖ Commissioner of profession tax
- ❖ Additional Commissioner of profession tax

Rule 20(1)

- May pass order thereon. Sec 16(1)
- May reject the application. Rule 22

FINANCIAL AUDIT AND ITS IMPLICATION, AUDIT BY AG AND ITS COMPLIANCE

GOVT. AUDITING SYSTEM

Audit:-An Audit is a systematic and independent examination of Books, Accounts, statutory records, documents and vouchers of organisation to ascertain how far the financial statements as well as non financial disclosure present a true and fair view of the concern.

- ❖ Books of Accounts are properly maintained or not has to be ensured.
- ❖ Legal requirement for many entities for those who have the power to exploit financial information for personal gain.
 - **Audit:-**Latin word "Audire" meaning to hear
 To hear the Accounts of Britisher's organisation that organisation is not evolved in any negligent/ fraudulent activity.
 - **AIMS:-** Its main aim is to safeguard the financial interest of the Tay payer.
 - **Purpose:-** is for an independent third party to examine the financial statements of an entity.
 - **Objectives of Audit:-**

Examination the system of internal check.

- ❖ Checking Arithmetical accuracy of Books of Accounts.
- ❖ To express an opinion on financial statement and operating results of the enterprises.
- **Objectives is of two types**

<u>1. Primary Objective</u>		<u>2. Subsidiary Objective</u>
❖ Examining the system of internal check		❖ Detention and prevention of errors
❖ Checking Arithmetical accuracy of Books of Accounts		❖ Under or over valuation of stock
❖ Verifying the Autheticity & validity of transactions		❖ Erro re-Committed by mistakes/ negligence/lack of knowledge/ having vested interests
❖ Checking the Proper distinction of Capital Revenue		Errors-Committed ✓ In Principle ✓ Omission ✓ Commission
<u>Capital Expenditure</u> Fixed assets, expected to be produce assets for along period.	<u>Revenue Expenditure</u> Costs related to specific revenue Example-cost of goods cold, repair or	❖ Fraud:- Committed knowingly Misappropriation of cash, goods, falsification of Accounts.

	maintenance expenses.	
3. Besides this other objectives is to provide information to IT authority/ tax levying authority <ul style="list-style-type: none"> ❖ To satisfy provisions of the Companies Act. ❖ To have a normal effect. 		

➤ **Functions of Audit:-**

- ❖ The Primary function of Audit is to verifying the accuracy and completeness of accounts to secure that all revenues and receipts collected are brought to account under the proper head that all expenditure and disbursement are authorised vouched and correctly classified.
- ❖ Its aim is to safeguard the financial interest of the tax payer and its purpose is for and independent third party to examine the financial statement of an entity.

➤ **Types of Audit:-**

- (1) External Audit
- (2) Internal Audit
- (3) Statutory Audit
- (4) Administrative Audit

➤ **External Audit:-**

- 1) Once in a year
- 2) Done by outside organisation
- 3) External Audit is to give an independent opinion about the financial health and position of an organisation.
- 4) External Auditor provided a true & fair view of our financial position.
- 5) Gives accurate financial statements as free from biased and internal pressure of authorities.
- 6) Managed and prepared our financial document according to the rules we need to follow.

➤ **Internal Audit:-**

- 1) The scope of Internal Audit is very broad and can encompass any matters which can affect the achievement of reorganisational objectives.
- 2) Monitoring the effectiveness of internal controls and proposing improvements.
- 3) Investing instances of fraud and theft.
- 4) Reviewing, verifying where necessary the financial and operating information.
- 5) Evaluating the risk management policies & procedures of the company.

6) Examining the effectiveness, efficiency and economy of operations & process.

7) Internal Audit carryout consultancy/ advisory role.

Statutory Audit:- Statutory Audit is also known as External Audit.

➤ **Statutory Audit**

1. Statutory Audit is an Audit which is prescribed by Statute.
2. It is also known as External Audit
3. It is type of Audit which is mandated by a law or a statute to ensure the Books of Accounts presented to the regulators & public are true and fair.
4. It is mandatory & compulsory by law if certain criteria are being met by the business.
5. It is legally required, received of accuracy of a companys (Govt.) financial statement and records.
6. The purpose of Statutory Audit is to determine whether an organisation is providing a fair and accurate representation of its financial position by examining information such as Bank balance, book keeping records & financial transactions.

➤ **Administrative Audit:-**

1. Administrative Audit is otherwise known as internal audit, as it is concerned with assessment of internal administration of the organisation/ institution.
2. Administrative Audit also governances the rules & procedures in order to ensure honesty and efficiency.
3. Risk Management:- How to handles organisations risk such as financial risk or new projects.
4. External control system-What framework or procedures are in place to ensure any risks that are found can be managed.
5. Evaluation:-How healthy the organisation is & highlights how to prepare the day to day & future economy challenges.

Spirit of audit:- It to ascertain the prescribed rules and orders obeyed and applied.

- ❖ To secure the real value of the tax prayers' money.
- ❖ To secure accountability of the executive to the legislative.

Scrutiny:- To examine various accounts vouchers documents and to check/ rectify the irregularity improbity & to prevent.

Scrutiny of Audit also based upon 2 types:-

Pre-Audit- Examination of documents supporting transactions before they are paid for and recorded. It is the first step in the process of audit.

Post Audit:- Refers to analysis of the out come of a capital budgeting investment. The result of this audit are then incorporated into futures capital budgeting decision, thereby improving the decision making process.

“Capital Budgeting & Investment appraised is the planning process used to determine whether an organisation long term investment such as new machinery, replacement of machinery new plants, new products and development projects are worth finding of cash through firm’s capitalization structure”.

Audit approach & audit procedure

Approach:-

- ❖ Strategy or approach or steps to use detect fraud/ mistakes in any area.
- ❖ To help the audit system/ organisation to establish control system design to detect the mistakes as well as use suggestive measures to detect such type of mistakes.
- ❖ To know the exposures:-to understand the mistakes/ fraud & symptoms of occurrence not just for auditors but also for finance & accounting managers seeking to prevent unnecessary losses in their area of operations.

Procedure:-

Centrally:- At the location Indian of the field offices of the Audits & Accounts Department/ through examinations of accounts, vouchers, papers documents received by them.

Locally:- Which is known as local Audit, inspection at the site of the offices of the Department of Govt. or Authorities & bodies through examination of their Accounts, Books & other documents.

Establishing local Branch Audit offices by sending peripheral parties at periodical intervals.

Result of audit:- Demands the highest qualities of understanding, balanced judgement & sense of proportion.

- ❖ Expected the optimum level of truth and fairness of Audit, verification/ production of quality report.
- ❖ Suggestive measures for future occurrence.

Audit as an Aid to Govt.

- ❖ Scrutiny of Departmental files, papers, documents.
- ❖ Administration to help the Audit demanded the documents.
- ❖ Audit against regularity-Verify the expenditure, confirms to the provision of the constitution, laws, rules orders issued by component authority.
- ❖ Whether power delegated by the competent authority or not.
- ❖ Audit sees the rules & orders regulating the powers to sanction & incur the expenditure, from the consolidated fund or contingency fund.

- ❖ Rules/ orders dealt mode or presentation or claim of Govt./ withdrawal from consolidated or contingency.

Audit against propriety

- ❖ It is not only bring clear irregularity by also every matter in which its judgement appears to involve improper expenditure or waste of public money/ stores, even though the accounts themselves in order and no obvious irregularity has occurred. Such Audit is called 'Propriety Audit'.
- ❖ No precise rules can however be laid down for regulating the course of Audit against property. However it subject is to support a reasonably high standard or public financial morality, a sound financial admin & to support the financial interest of Govt.

Auditing and 3E's:- A Good Audit should assess & other recommendations the 3E's.

- **Efficiency:-**Efficiency is concerned with the relationship between goods and services produced (out put) and the resources used to produced them (inputs). It is about getting the most from available resources.

Example:-Reducing the cost of providing health care to over time.

- **Effectiveness:-**Effectiveness is concerned with achieving predetermined objectives (specifically planned achievements) and having the actual impact (output achieved compared with the intended impact objective).

Example:-Where diseases rate have fallen as a result of the health care provided.

- **Economy:-**Minimizing the cost of resources used (people, materials, equipment, etc) and considering the appropriate quality required-that is keeping the cost of inputs low, without compromising quality.

Example:-Health care supplies/ services of a specific quality purchased at the best possible price.

- The 3Es often called **operational Audit** of **Financial Audit**.

PROCESS OF AUDIT & PREPARATION OF DRAFT PARA CAG'S AUDIT REPORT

- **Inspection & inspection Reports**

Inspection:-Investigation and verification of Accounts Registers, stock & stores related-Dead stock etc.

Inspection Report:- The accounts of the State Govt. material at various levels are normally audited annually. During the course of Audit, the Audit staff will be issuing Memo's on various points. The Register of Audit observations in the following format should be maintained by each DDO/ HO in order to have a constant watch and compliance to Audit.

Sl. No	Ref. to para no. in A.R	Audit comments	Notes of Department	Remarks
(1)	(2)	(3)	(4)	(5)

- Audit observations should be entered into the Register.
- Audit observations received in the calendar year & in a single memo should be written/ entered likewise along with nos. of memos received in different topics/ areas would be entered.
- Compliances to AG submitted, must be rounded off in the register.
- Compliances settled must be rounded off in red ink.
- One audit Register for whole office & that should be one Officer/ SO/ HC/ SA should be made responsible for maintenance of the register.

Preparation of Audit Notes/ Draft Audit paras of AG

- While sending replies to A.G on audit observation raised in Audit Memos, the Draft Audit Notes/Draft Paras must be consulted with the FA/AFA of concerned Department and should be submitted to the seal & sign of the Secretary/ H.O under intimation to Finance Department.
- After finalization of Draft Para under intimation to Finance Department for posting the PAC with up-to-date information & finalization of further course of action in PAC meeting. It is decided whether the compliances submitted by concerned Department is satisfied then it would be settled/dropped there & if further compliances seek under observatory memo then the para stands as it is.

DAR:- On receipt of copies of reply to DAN/DAR it is the Finance Department would maintain a register to keep on watch on the progress of action taken by concerned Department. Further Finance Department issue further guideline to the Department for submission of compliance to DAN/DAR for further course of action.

- Any Department is delaying in submission of compliances to DAN/DAR, it would be brought to the notice of the Secretary of Administration Department by Finance Department.

Preparation of compliances/ Responsibility of officers

- Compliances prepared & submitted must be supported by the factual evidence & documentary evidence.
- Officer responsible for the observatory memos raised as well as submission of compliances are equally actionable, in case of non submission delay of response half hazard manner.

Report of CAG.

The C.A. G. of India submits the following reports on the Accounts of the State Govt. & State owned companies & statutory corporations.

- (1) Finance Accounts
- (2) Appropriation Accounts
- (3) Report of the CAG, India (Civil)
- (4) Report of the CAG, India (Revenue Receipts)
- (5) Report of the CAG, India (Commercial)

Examination of the CAG Report by PAC

- (1) In accordance with the provisions of Article-151(2) of the Constitution of India read with CAG's (DPC) Act,1971, the reports of the CAG of India are required to be laid before the Orissa Legislative Assembly with the prior approval of the Governor.
- (2) Then these report are referred to the PAC-R-134 (1) of the Rules of Procedure and Conduct Business" in the Orissa Legislative Assembly.
- (3) CAG Reports are presented before Orissa Legislative Assembly and examined by PAC laid down in Finance Department circular No.18066 dtd.22.05.1968 (Annexure-VI).
- (4) Follow up action on CAG Reports:- After preparation of CAG report in Orissa Legislative Assembly, the Finance Department sends all the related copies to the concerned Administrative Department / HoDs for the comments & factual position for further resubmission of the same in Orissa Legislative Assembly for examination by PAC/ Public undertaking Committee (PUC).
- (5) CAG reports related to concern Administrative Department are to be duly looked into, compliances/ remedial measures are to be submitted or taken.
 - ❖ Before submitting to PAC, prior approval of the Govt. are to be taken.
 - ❖ PAC after examining the reports submitted to Orissa Legislative Assembly.
 - ❖ Orissa Legislative Assembly issues (ATN) Action Taken Notes on various recommendation & observation of PAC to committee within 6 months. The Epitome of the reports of the committee on AC of the Orissa Legislative Assembly (Vol-III) para-31 would send to AG for verification of facts & figures of reports.

The PAC will not entertain un-vetted ATN submitted by Department.

Role of Finance Department

- ❖ To monitor the various CAG;s report of Department for submission of Audit compliances to PAC.

Monitoring Committee

- ❖ Constituted in each Depart of Government
- ❖ Secretary of Department/ HoDs

Review Committee

Secretary of Finance Department AG(O)/ or his representative / Secretaries of concerned Department.

To provide review of progress of Audit and action taken of ARs of AG submission of compliances.

Triangular Committee:-

- ❖ Representation of Administrative Department, Finance Department, HoDs, AG.
- ❖ Each regular intervals-TC meeting.
- ❖ At the end of each year (March)- the Administrative Department shall submit a report to the Finance Department relating to
 - (a) No. of Internal Reports pending, nos. of paras of each report- at the beginning of the year.
 - (b) No. of Internal Reports with nos. of paras received in the year.
 - (c) No. of TE meeting held No.s of paras settled & pending Internal Reports of the year.
 - (d) No. of Internal Reports pending with nos. of paras against each pending report at the end of the year.

AN OVERVIEW OF GST



- Introduction: GST-A Game Changer
- Constitutional background
- Salient features of GST
- Benefits of GST
- TDS Provision Under GST Law

❖ GST LAW CAME INTO FORCE W.E.F 01.07.2017

❖ Odisha Legislative Assembly has passed GST Bill on 19.05.2017

Goods and Service Tax --- Tax on supply of goods and or services or both in India

- GST is a single comprehensive tax levied on goods and services by replacing a number of indirect taxes

One of the biggest taxation reforms in India -

GST will create a single, unified Indian market

- ❖ Common market
- ❖ Common Tax rate
- ❖ Common Tax procedure

Taxable Event

Pre- GST Scenario	Taxable Event	Tax Liability
	Manufacture of Goods	Excise Duty
	Sale of Goods	CST / VAT
	Provision of Services	Service Tax

GST Scenario	Taxable Event	Tax Liability
	Supply* of Goods	GST**
	Supply* of Services	GST**

Some of the **State taxes** that will be subsumed under GST are



Some of the **Central taxes** that would be subsumed under GST are



GST(Goods and Service Tax)

One of the biggest taxation reforms in India

- ✓ **Single Tax Administration**
- ✓ **Uniform tax Law**
- ✓ **Computerised Uniform Procedure**

- GST is considered as a simple , comprehensive , indirect tax levied on goods and services for the whole nation that would make India one unified common market.
- It is a single tax that is imposed on the supply of the goods and services, right from the manufacturer to the customer

The Goods and Services Tax (GST) :-

- **Goods and services tax** means any tax on supply of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption. **Art. 366(12A)**

GST-----Tax on supply of goods and or services

Goods...!!!!!-- Art-366(12);Includes all materials commodities and articles

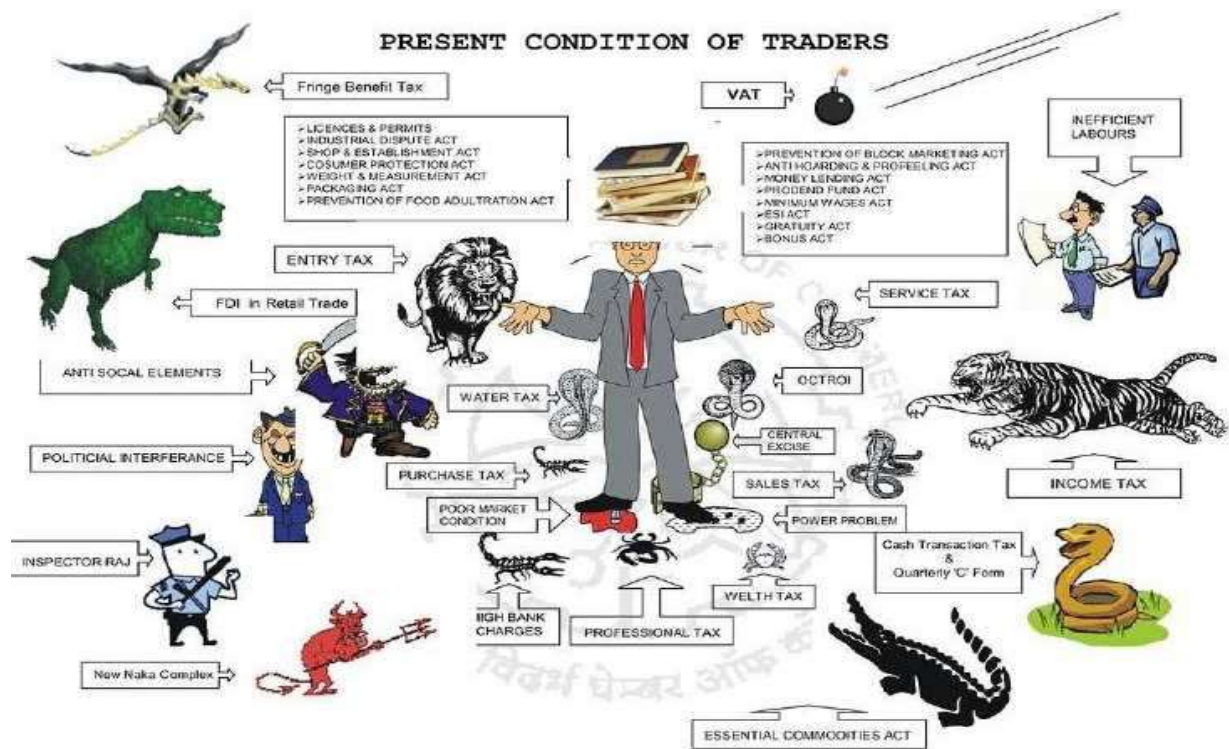
Services!!!!----(366(26A);Anything other than goods

All goods except alcohol for human consumption

Services!!!!---- All services.....

which are not goods

Condition of Trader during pre- GST tax regime :-



Why GST is Necessary ?

- ▶ Cascading Effect _ tax on tax
- ▶ Multiple tax leads increase in compliance cost
- ▶ Due to heavy cost exporters are not able to compete
- ▶ Complexity in determining the nature of transaction; Sale Vs. Services

- Lack of uniformity in provisions and rate

Limitations of pre GST Tax regime :-

1. Cascading Effect of Tax :-



Credit of Excise not allowed

Credit of CST & ET Not Available

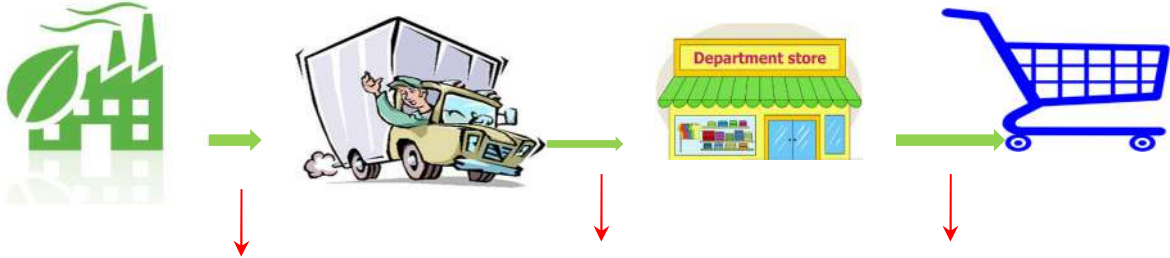
The pre GST tax regime is grossly inefficient with breakage of input tax chain at multiple stages resulting in tax being imposed on tax which is commonly termed as cascade of taxes. All this adds to the costs of a product and results in tendency to avoid paying taxes by using all possible means.

2. Multiple Registrations :-



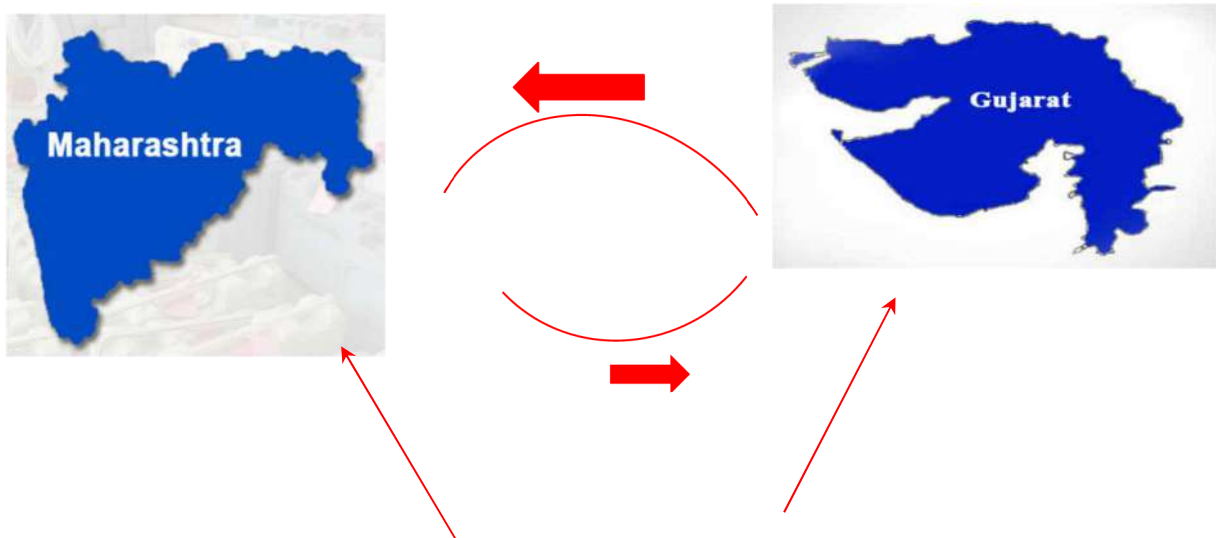
Multiple laws require multiple compliances and registrations with no interlink ages amongst them. In many cases, these different governments- Centre, states are trying to tax same transactions.

3. Different Points of Taxation :-



There are different taxable events with each having issues of definitions, interpretations resulting in overlapping at many places. All this creates confusions with many of the issues reaching courts for a decision.

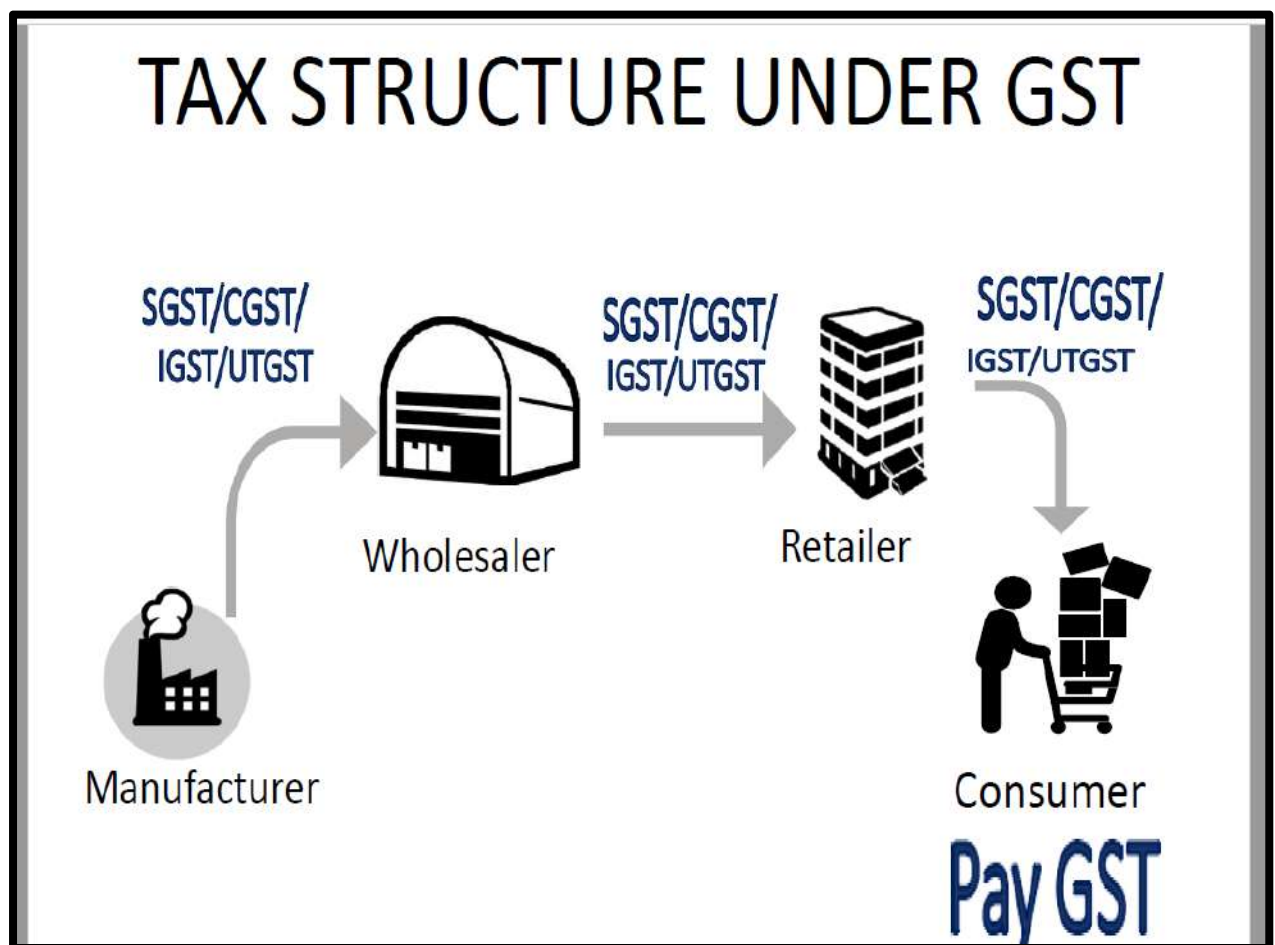
4. Lack of Uniformity :-



Harmonisation in the different taxation laws of states appears to be missing many a times. Uniformity is lacking while levying VAT or entry taxes in many states. The companies try

to take advantage of tax arbitrages leading to decisions being taken on the basis of tax structure rather than on the basis of pure economic reasons. All this leads to inefficiencies in the system.

5. Goods Vs. Services dilemma ?



Genesis of GST :-

The idea of moving towards the GST was first mooted by the then Union Finance Minister in Budget speech for 2006-07.

GST AND CENTRE-STATE FINANCIAL RELATIONS :-

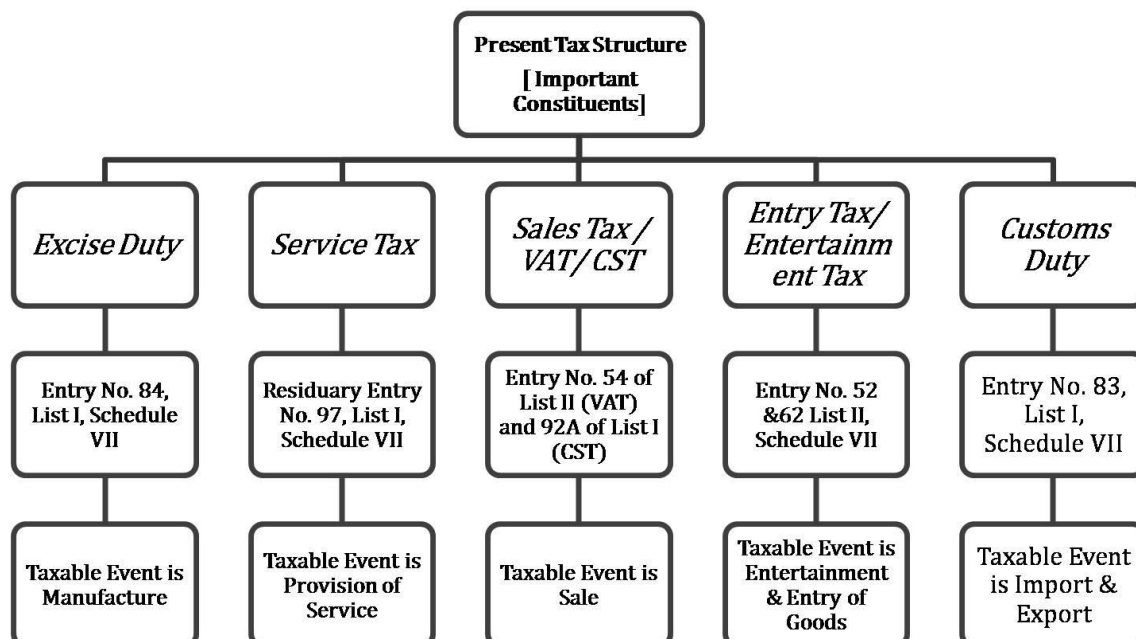
- Currently, the fiscal powers between the Centre and the States are clearly demarcated in the Constitution.
- The Centre has the powers to levy tax on the manufacture of goods while the States have the powers to levy tax on the sale of goods.
- In case of inter-State sales, the Centre levies the Central Sales Tax but, the tax is collected and retained by States.
- As for services, it is the Centre alone that is empowered to levy service tax.
- Introduction of the GST would require amendments in the Constitution so as to simultaneously empower the Centre and the States to levy and collect this tax.

Constitutional Background :-

- India is a federal country where both the Centre and the States have been assigned the powers to levy and collect taxes through appropriate legislation
- As per entry no **54 of list- II of State list State is empowered to levy tax on sale**
- As per **Entry No.- 84, List-I, Centre to levy tax on manufacturing**

& Entry No. 97, List- I, Centre to levy tax on services

Indirect Tax Structure of India :-



Need for constitutional Amendment;

---- A dual GST the Constitutional requirement of fiscal federalism.

- Introduction of the GST would require amendments in the Constitution so as to simultaneously empower the Centre and the States to levy and collect this tax.

The Constitution **101st Amendment Act** has received presidential assent on 8th September 2016. This act paves the way for introduction of Goods & Services Tax (GST) by making Special provision with respect to goods and services tax.

Constitutional Provisions for GST :-

- Goods and services tax means any tax on supply of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption. Art. 366(12A)
- Parliament has exclusive power to make laws with respect to goods and services tax where the supply of goods, or of services, or both takes place in the course of inter-State trade or commerce Art. 246A(2)
- Goods and Services Tax on supply of goods in the course of inter-State trade or commerce to be levied and collected by the Govt. of India and apportioned between the Union and States in the manner as may be provided by Parliament by law on the recommendations of the GST Council Art. 269A

Outcome of 101st Amendment Act;

Introduced new Article 246A---

- This article provides that both parliament and state legislatures shall have concurrent powers to make laws with respect to goods and services tax (GST).
- The Parliament will retain exclusive power to legislate on inter-state trade or commerce.



Taxable Events under GST :-

The taxable event under GST shall be the supply of **goods** or **services** or **both** except on the supply of **alcoholic liquor** for human consumption.



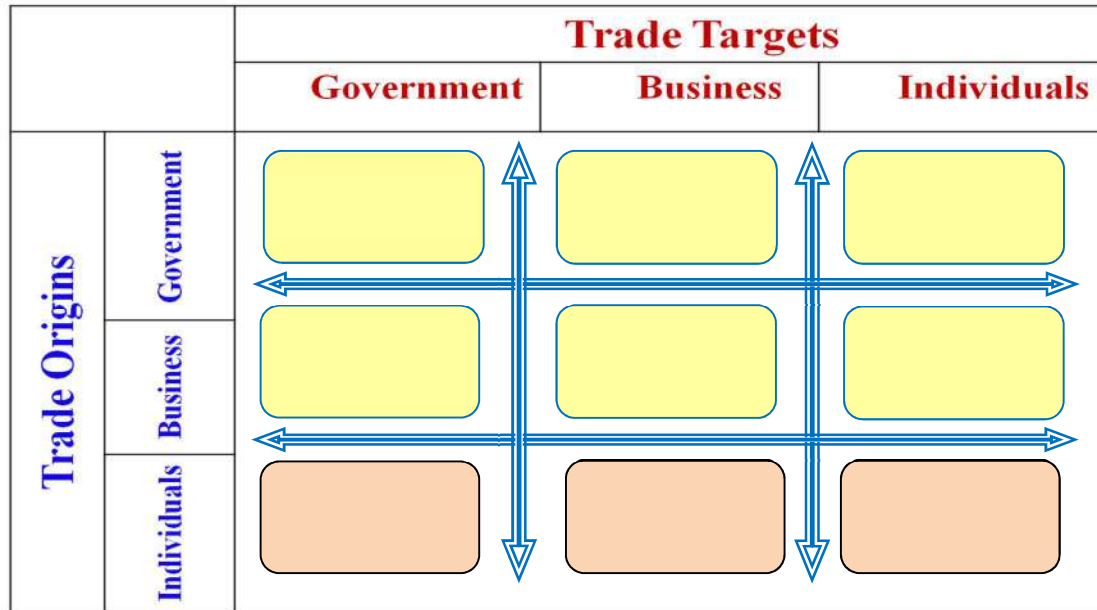
- **Central GST (CGST)** - Levy on **supply of ALL** goods and/ or services within a particular State, by the Central Government
- **State GST (SGST)** - Levy on **supply of ALL** goods and/ or services within a particular State, by the **respective** State Government
- **Integrated GST (IGST)** – Levy on **ALL inter-State supplies of** goods and/ or services, by the Central Government

Business Transaction Matrix :-

On the basis of Business Origins and Business Targets:

<ul style="list-style-type: none"> • Business to Government (B2G) • Business to Business (B2B) • Business to Consumer (B2C) • Business to Employee (B2E) 	<ul style="list-style-type: none"> • Government to Government (G2G) • Government to Business (G2B) • Government to Citizen (G2C) • Government to Employee (G2E)
<ul style="list-style-type: none"> • Consumer to Government (C2G) • Employee to Government (E2G) • Consumer to Business (C2B) 	

- Employee to Business (E2B)
- Consumer to Consumer (C2C)



Salient Features of GST

1-The GST is applicable on the supply of goods or services.

All goods except Alcohol for human consumption & 5 Petroleum Products viz. petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel.

The GST would apply to all services barring a few to be specified

2-GST is a destination based consumption tax.

The tax would accrue to the taxing authority which has jurisdiction over the place of consumption which is also termed as place of supply

3-Dual GST; GST will be levied by both tiers of Governments concurrently

There will be Central GST to be administered by the Central Government and there will be State GST to be administered by State Governments

Thus, the GST would comprise a Central GST (CGST) and State GST (SGST)

- **The CGST and SGST would be levied at rates to be jointly decided by the Centre and States.**

4-The GST would subsume 17 no of taxes of both Central and State Authority.

Taxes levied and collected by the Centre:

- 1. Central Excise duty
- 2. Duties of Excise (Medicinal and Toilet Preparations)
- 3. Additional Duties of Excise (Goods of Special Importance)
- 4. Additional Duties of Excise (Textiles and Textile Products)

- 5. Additional Duties of Customs (commonly known as CVD)
- 6. Special Additional Duty of Customs (SAD)
- 7. Service Tax
- 8. Central Surcharges and Cesses so far as they relate to supply of goods and services

State taxes that would be subsumed under the GST are :

1. State VAT
2. Central Sales Tax
3. Luxury Tax
4. Entry Tax (all forms)
5. Entertainment and Amusement Tax (except when levied by the local bodies)
6. Taxes on advertisements
7. Purchase Tax
8. Taxes on lotteries, betting and gambling
9. State Surcharges and Cesses so far as they relate to supply of goods and services

5-An Integrated GST (IGST) would be levied and collected by the Centre on inter-State supply of goods and services.

6-Tax payers shall be allowed to take credit of taxes paid on inputs (input tax credit) and utilize the same for payment of output tax.

- CGST credit can be used for payment of CGST.
- SGST credit can be used for payment of SGST.

7-No ITC on account of CGST shall be utilized towards payment of SGST and vice versa.

8-Credit of IGST would be permitted to be utilized for payment of IGST, CGST and SGST in that order.

9-SGST portion of IGST shall be transferred to the Destination State where the goods or services are eventually consumed.

10-HSN (Harmonized System Nomenclature) code shall be used for classifying the goods under the GST regime.

11-Exports shall be treated as zero-rated supply. No tax is payable on exports but ITC related to the supply shall be refunded to exporters.

12-Import of goods/services would be subject to IGST in addition to customs duties.

13-IGST paid shall be available as ITC for further transactions.

14-Goods and Services Tax Network (GSTN) : A Special Purpose Vehicle called the GSTN has been set up to cater to the needs of GST. This is an IT infrastructure and services to the Central and State Governments, tax payers and other stakeholders.

15-Goods and Service Tax Council :

As per the Insertion of **Article 279A** – President is to Constitute GST Council. The Council will make recommendations to the Union and the States on important issues like tax rates, exemption list, threshold limits, etc.

Composition of the GST Council :-

- Union Finance Minister – Chairman
- Union Minister of State in charge of Revenue or Finance- Member
- State Finance Ministers- Members
- Members to choose Vice Chairperson

Goods and Services Tax Council (GSTC) - Article 279A :-

- ✓ Council to make recommendations on
 - Taxes, cesses and surcharges to be subsumed in GST
 - Exemptions & thresholds
 - GST rates
 - Band of GST rates
 - Model GST Law & procedures
 - Special provisions for special category States – NE, J&K, HP , UK
 - Date from which GST would be levied on petroleum products
- ✓ Council shall recommend the date on which GST will be levied on petroleum crude, HSD, Petrol, Natural Gas and ATF.
- ✓ Council to determine the procedure in performance of its functions.
- ✓ Council to decide modalities for dispute resolution arising out of its recommendations.

HSN (Harmonised System Nomenclature) is an internationally standardized system of names and numbers to classify traded products.

- These codes are basically used to fix rate of tax on various products at the time of export and import.
- In Indian context it is proposed to use HSN codes at invoice level to make taxation system of international standard. Under GST supply invoices will be made by capturing HSN codes in case of goods and service accounting codes in case of services.

Tax structure in GST(Tax Rate)

Exempt Supplies: Nil-rate, zero percent supplies
Zero-Rated Supplies : Exports and supplies to SEZ Supplies taxable @3%; (gold, pearl, platinum)
Supplies taxable at 5%; (on items of mass consumption like tea, coffee, oil, sugar)
Supplies taxable at 12% (, jam, chemical fertilizers, fly ash bricks)
Supplies taxable at 18% (Condensed milk, cornflakes, pasta, namkin etc and standard rates covering most manufactured items and Services)
Supplies taxable at 28%(on Consumer Durable Goods, Pan masala, Luxury items, tobacco and aerated drinks etc)

GST Global Scenario

- More than 140 countries have already introduced GST/National VAT.
- France was the first country to introduce GST system in 1954.
- Typically it is a single rate system but two/three rate systems are also prevalent.
Canada and Brazil alone have a dual VAT.
- Standard GST rate in most countries ranges between 15-20%.

		Destination of Supply	
		Inside the state	Outside the state
Origin of Supply	Inside the state	Input - CGST & SGST Output - CGST & SGST	Input - CGST & SGST Output - IGST
	Outside the state	Input – IGST Output - CGST & SGST	Input - IGST Output - IGST

Benefits of GST :-

- The benefits of this transformational tax reform are manifold. The benefits include:
 - A single tax would replace multiple taxes.
 - Set-off of prior-stage taxes would mitigate the ill effects of cascading.
 - Tax burden on goods and services would decrease, benefiting common man.
 - Implementation of GST would make our products competitive in domestic and international markets.
 - It would boost economic activity and create more jobs.
 - The GDP would grow though the estimates in this regard vary.

Benefits For business and industry :-

- **Easy compliance** :- A robust and comprehensive IT system would be the foundation of the GST regime in India. Therefore, all tax payer services such as registrations, returns, payments, etc. would be available to the taxpayers online, which would make compliance easy and transparent.
- **Uniformity of tax rates and structures** :- GST will ensure that indirect tax rates and structures are common across the country, thereby increasing certainty and ease of doing business.
- **Removal of cascading** :- A system of seamless tax-credits throughout the value-chain, and across boundaries of States, would ensure that there is minimal cascading of taxes. This would reduce hidden costs of doing business.
- **Improved competitiveness** :- Reduction in transaction costs of doing business would eventually lead to an improved competitiveness for the trade and industry.

- **Gain to manufacturers and exporters :-** The subsuming of major Central and State taxes in GST, complete and comprehensive set-off of input goods and services and phasing out of Central Sales Tax (CST) would reduce the cost of locally manufactured goods and services. This will increase the competitiveness of Indian goods and services in the international market and give boost to Indian exports. The uniformity in tax rates and procedures across the country will also go a long way in reducing the compliance cost.

Benefits for Central and State Governments :-

- **Simple and easy to administer :-** Multiple indirect taxes at the Central and State levels are being replaced by GST. Backed with a robust end-to-end IT system, GST would be simpler and easier to administer than all other indirect taxes of the Centre and State levied so far.
- **Better controls on leakage :-** GST will result in better tax compliance due to a robust IT infrastructure. Due to the seamless transfer of input tax credit from one stage to another in the chain of value addition, there is an inbuilt mechanism in the design of GST that would incentivize tax compliance by traders.
- **Higher revenue efficiency :-** GST is expected to decrease the cost of collection of tax revenues of the Government, and will therefore, lead to higher revenue efficiency.

Benefits for the consumer :-

- **Single and transparent tax proportionate to the value of goods and services :-**

Due to multiple indirect taxes being levied by the Centre and State, with incomplete or no input tax credits available at progressive stages of value addition, the cost of most goods and services in the country today are laden with many hidden taxes. Under GST, there would be only one tax from the manufacturer to the consumer, leading to transparency of taxes paid to the final consumer.

- **Relief in overall tax burden:** - Because of efficiency gains most commodities will come down, which will benefit consumers.

Registration under GST :

- **Liability to be registered**

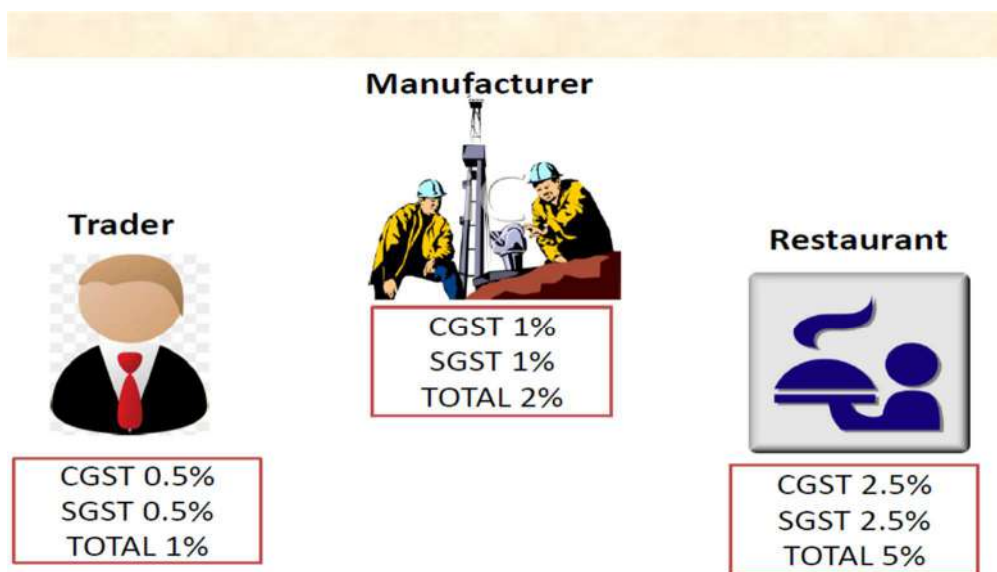
- Every person who is registered under existing indirect laws being subsumed in GST
- Every person whose turnover in a year exceeds Rs. 20 lakhs (Rs. Ten lakhs for special category states)
- Voluntary registration permitted even if no liability.

COMPULSORY REGISTRATION

- Person making any **inter state taxable supply**

Composition Levy :

- Optional Scheme
- Pay an amount in lieu of tax
- No tax to be collected; No Input Tax Credit available
- Conditions for Composition:
 - ✓ Aggregate Turnover < Rs. 1 CRORE (all-India basis for taxable persons having same PAN – *who shall also opt for composition*) but excludes Such III & IV
 - ✓ The goods held in stock on appointed days have not been purchased/received in course of interstate trade



Overview of GST Returns :

Monthly	Quarterly
GSTR 1 Statement of Outward Supplies GSTR 2 Statement of Inward Supplies GSTR 3 Monthly GST Return GSTR 5 Non-resident taxable persons GSTR 6 Input Service Distributor (ISD) Return GSTR 7 Tax Deduction at Source (TDS) return GSTR 8 Tax Collection at Source (TCS) Return GSTR 11 Inward Supplies for Government Bodies	GSTR 4 Compounding taxpayer
	Annual
	GSTR 9 Annual GST Return GSTR 9A Annual return for Compounding Taxpayer GSTR 9B Annual Statement for e-com operator GSTR 9C Reconciliation
	Unscheduled
	GSTR 10 Final return after cancellation, within three month of cancellation

TDS under GST Law

It may be noted that as per the notification issued by the government on 26th June 2017, the provisions of TDS has been put on hold and it will come into force from a date which will be communicated later.

What is TDS ?

TDS- Tax deduction at source is one of the modes of collection of tax while making certain kinds of payment the deductor deducts tax from the gross contract supply value at source and deposits the same into Govt Treasury.

TDS under GST :

- Tax Deduction at Source (TDS) is a system, which was initially introduced by the Income Tax Department.
- It is one of the modes/methods to collect tax, under which, certain percentage of amount is deducted by a recipient at the time of making payment to the supplier of goods & services.

Benefits of TDS provision :

- It facilitates sharing of responsibility of collection between the deductor and the tax administrator.
- It ensures regular inflow of cash resources to Government.
- It tracks the transaction & therefore it acts as a powerful instrument to prevent tax evasion & expands the tax net.

Deduction of tax at source U/s- 51 of OGST Act :**Who is a deductor of TDS under GST ?**

- (a) a department or establishment of the Central Government or State Government; or
- (b) local authority; or
- (c) Governmental agencies; or
- (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council, (Section-51(1) of OGST Act)

Applicability of TDS :**Rate of TDS under GST;**

- The deductor is required to deduct tax at the rate of 1% under CGST and 1% under SGST from the payment made or credited to the supplier of taxable goods and/or services.

Value of supply for TDS under GST;

- The deductor is required to deduct tax where the total value of supply under a contract exceeds **Rs. 2.5 Lakhs**.

When to deduct ?

- Taxable goods or services or both, where the total value of such supply, under a contract, exceeds **two lakh and fifty thousand rupees**.
- If both the deductor and “the deductee” are in the same state.

Time-limit for payment :

- The deductor shall be required to pay the amount deducted as tax within **10 days** after the end of the month in which such deduction is made.
(Section-51(2) of OGST Act)

Procedure of TDS :**❖ Certificate to the Deductee**

Deductor shall be required to furnish to the deductee a certificate in (GST-R 7A) mentioning therein:

- the contract value,
- the rate of deduction,
- the amount deducted,
- an amount paid to the appropriate Government and such particulars as may be prescribed in this behalf. (U/s-51(3) of OGST Act).

Certificate (in GSTR-7A) to be issued within 5 Days time [U/s-51(4) of OGST Act]

Time limit to furnish TDS certificate and Penalty thereof under GST :

If any deductor fails to furnish to the deductee the certificate, after deducting the TDS within five days of crediting the amount so deducted to the appropriate Government, the deductor shall be liable to pay, by way of a late fee, a sum of **Rs.100/- per day** from the day the **expiry of the five-day** period until the failure is rectified. Provided that the amount of late fee shall not exceed **Rs. 5,000/-**.

U/s-51(4) of OGST Act)

Form GSTR 7A

[See Rule ----]

Tax Deduction at Source Certificate

1. TDS Certificate No. –
2. GSTIN of deductor –
3. Name of deductor –
4. GSTIN of deductee–
5. (a) Legal name of the deductee -
(b) Trade name, if any –
6. Tax period in which tax deducted and accounted for in GSTR-7 –
7. Amount of tax deducted -

Amount of Tax deducted at source (Rs.)		
Integrated Tax	Central Tax	State /UT Tax

Note –

The certificate is generated on the basis of information furnished by deductor in return filed in Form GSTR-7.



Statutory Requirement for registration of the tax deductor U/s 24(vi) of OGST Act

- Persons who are required to deduct tax under section 51, to be registered under this Act
- ***A TDS deductor has to compulsorily register without any threshold limit***
- The person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number (TAN) issued under the said Act in order to be eligible for grant of Registration.

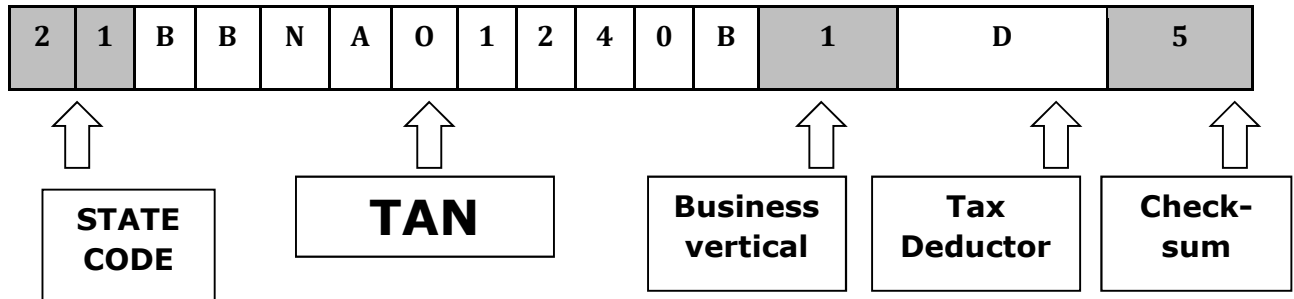
Registration: Process :

- ❖ Any person required to deduct tax in accordance with the provisions of section 51 shall electronically submit an application, duly signed in **FORM GST REG-07 for grant of registration through the Common Portal.**
- ❖ Taxpayer receives **Application Reference Number (ARN)** via email & SMS
- ❖ Tax Authorities will send the taxpayer a response within 3 *common working days**
- ❖ If the application is successful, the deductee will receive the registration certificate via email in PDF format which can be downloaded & printed
- ❖ If the Tax Official has any queries, they will issue a Notice for Seeking Clarification that the deductee will receive via email in PDF format which can be downloaded & printed
- ❖ There is seven (7) working days to respond to the memo, failing which the application will be rejected by the system.

Structure of GSTIN :

Log in; **gst.gov.in** for new registration for TDS deductor

- ✓ For Tax Deductor, Registration can be applied with TAN
- ✓ Format of GSTIN for Tax Deductor

**Return Filing :**

- As per Section 37 (1) of OGST Act Every registered person, -----a person paying tax under the provisions -----or **section 51** or ----, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the **tenth day** of the month succeeding.....
- In **GST-Reg-07**--- Application for new Registration for TDS

GSTR-7
10th of Next Month

ANNEXURE-VIII

GSTR-7
TDS Return

(To be furnished by 10th of the month)
 (To be furnished by person liable to deduct TDS)

1. GSTIN/GST TDS IN:

2. Name of deductor :

(S.No. 1 and 2 will be auto-populated on logging)

3. Return period: Month..... Year.....

4. TDS details

(figures in Rs.)

GSTIN of supplier	Invoice			CIN No. vide which TDS paid	TDS_IGST		TDS_CGST		TDS_SGST		TDS_All Taxes	
	No	Date	Value		Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

5 Other amount paid

(figures in Rs.)

(1)	CGST A/c	SGST A/c	IGST A/c	CIN No
(2)	(3)	(4)	(4)	
Interest on delayed payment of TDS				
Fees for late filing of return				
Others (pl specify)				
Total				

Declaration:

(Signatures of Authorized Person)

Claiming of credit of TDS under GST :

- Deductor is required to file the return and has to provide the detail of amount of TDS in his return.
- When deductor pays the amount of TDS, it shall get reflected into the **credit ledger** of the deductee.
- The deductee shall claim credit, in his **electronic cash ledger**, of the tax deducted by the deductor.
- The details of tax deducted at source furnished by the deductor in **FORM GSTR-7** shall be made available to each of the suppliers in Part C of **FORM GSTR-2A** electronically

through the Common Portal and the said supplier may include the same in **FORM GSTR-2**.

- The amounts deducted by the deductor get reflected in the **GSTR-2** of the supplier (deductee). The supplier can take this amount as credit in his electronic cash register and use the same for payment of tax or any other liability.

Consequences of not complying with TDS Provisions :

Sl. No.	Event	Consequence
1	TDS not deducted	Interest to be paid along with TDS amount; or else the amount shall be determined and recovered as per Law
2	TDS Certificate not issued or delayed beyond the prescribed period of 5 days	Late fee of Rs. 100/- per day subject to maximum of Rs. 5000/-
3	TDS deducted but not paid to Govt or paid later than 10 th of the succeeding month	Interest to be paid along with TDS amount ; or else the amount shall be determined and recovered as per Law
4	Late Filing of TDS Return	Late fee of Rs. 100/- for every day during which such failure continues subject to maximum of Rs. 5000/-

ACCOUNTS RECONCILIATION WITH A.G

Reconciliation is the process of ensuring that two sets of records (usually the balances of two accounts) are in agreement. Reconciliation is used to ensure that the money leaving an account matches the actual money spent.

- Balance in check book matches the corresponding Bank statement- In this case the money in the Govt. Accounts are to be verified and reconciled of Departmental expenditure with Audit figures in the office of A.G(O) on monthly basis.
- The excess expenditure incurred by the Administrative Department and failure in the verification and reconciliation of Departmental expenditure with A.G. Audit figures have been view by PAC:-
 - (1) This has to be (excess) expenditure incurred must be done by December each year.
 - (2) The concerned Department of Govt. would be required to take steps to ensure that notes along with relevant files are furnished to the Finance Department by 1st February. The files/documents has to be checked/ verified by Finance Department and returned to concerned Department by 1st March, who would again sent to A.G. by 15th March.
 - (3) Audit (AG) will return the notes duly vetted within fortnight to concerned Department under intimation to Finance Department.
 - (4) On receipt of the notes duly vetted by AG Audit the concerned Department will furnish to Orissa Legislative Assembly 25 copies duly signed by Join Secretary to Govt. & it would be presented before Orissa Legislative Assembly by 10th April for appropriation of accounts.

COMPUTER

Introduction to Information Technologies

Overview of Information Technology

- Computer technology is encountered in many places today and in many different forms.
- Information is the act of informing or the condition of being informed, the communication of knowledge derived from study, experience, or instruction
- Technology is the application of science, especially to industrial or commercial objectives

Introduction to Information Technology (IT)

- **Information Technology (IT)** refers to the creation, gathering, processing, storage, and delivery of information and the processes and devices that make this possible.
- **Hardware** - any of the physical equipment in a system. Examples include screens, printers, computers, telephone wires, etc.
- **Software** - a list of instructions that guides the hardware in the performance of its duties

Information Processing Cycle

- Input
- Processing
- Output
- Storage
- Distribution

Information Systems (Computer view)

- Electronic - means the computer uses electronic components to process information
- Digital - means the computer processes and stores digital signals that are based on the binary digits, 0 and 1.
- Computer - a device that can store and process data based on a set of instructions called a program.

Information Systems (System View)

- **System** - a set of related parts that operate together to perform a specific function.
- **Data** - individual facts, statistics, or items of information (note different types of data, such as numeric, textual, graphic, audio, and video).

IT in Business and Industry

- CAD/CAM
- Desktop Publishing
- Transaction Processing

- Process control
- Robotics
- Embedded Computers
- Telecommuters

IT in the Home and at Play

- Multimedia
- E-Mail
- Shopping
- News
- Gaming

IT in Education and Training

- This lecture
- Computer Based Training
- Multimedia
- Electronics research

IT in Entertainment and the Arts

- Animations
 - Toy Story
- Music software (MIDI, MP3)
- Digitized photographs
- Really cool graphics displays

IT in Science, Engineering, and Math

- Supercomputers
- Geographic Information Systems (GIS)
- Functions / Formula

WHAT IS A COMPUTER AND WHAT DOES IT DO?

- Data – collection of unorganized facts
- Information – organized data
- Input – data entered into a computer
- Processing – activity of organizing data
- Output – processed results from a computer
- An electronic machine that can accept data (input), manipulate the data according to specified rules (process), produce results (output), and store the results for future use
- Storage – holding data and information for future use
- Information processing cycle – the cycle of input, process, output, and storage
- User – a person who communicates with the computer

- Hardware – the physical equipment that makes up the computer
- Software – a series of instructions that tells the hardware how to perform tasks

NETWORKS AND THE INTERNET

● Network

- A collection of computers and devices connected together via communications media and devices
 - Local area network – LAN
 - Wide area network – WAN
 - The Internet
 - World's largest network
 - E-mail
 - Information
 - Shopping
 - Meeting people
 - Entertainment

THE COMPONENTS OF THE SYSTEM UNIT

● The Motherboard

- Contains many of the electronic components

● CPU and Microprocessor

- Interprets and carries out the basic instructions that operate a computer
- Microprocessor contains the CPU in a PC

● Memory

- Used to store data, instructions, and information
- RAM (Random Access Memory) – contents are lost when the computer is powered down
- ROM (Read-Only Memory) – contents are not lost when the computer is powered down

● Ports and connectors

- Port
 - Point of attachment to the system unit
 - Usually on the back of the computer
- Connectors
 - Used to plug into ports

WHAT ARE INPUT DEVICES?

- Any hardware component that allows you to enter data, programs, commands, and user responses into a computer
- Keyboard
- Mouse/trackball
- Touchpad
- Pointing stick
- Joystick
- Touch screen
- Optical scanner
- Digital camera
- Speech recognition
- Audio/video input

WHAT IS OUTPUT?

- Data that has been processed into information
- Text
- Graphics
- Audio
- Video

WHAT ARE OUTPUT DEVICES?

- Monitors and Display Devices
- Printers
- Data projectors
- Fax machines
- Audio/video output
- Special needs hardware

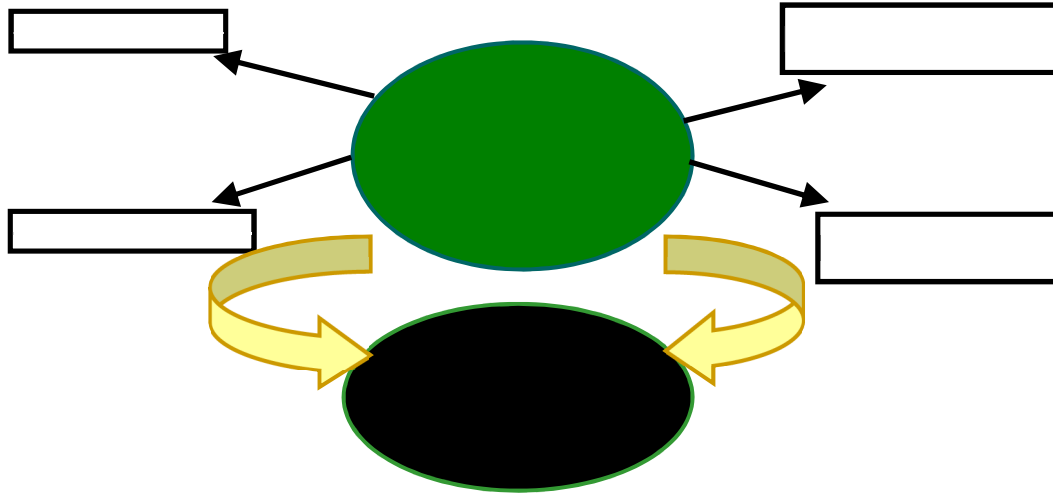
WHAT IS STORAGE?

- The media on which data, instructions, and information are kept
- The devices that record and retrieve data, instructions, and information
- Like a filing cabinet
- Permanent unless you mess up

Storage media and devices

- Floppy disks/floppy drive
- Zip disk/zip drive
- External HD
- CD/DVDs and drives

HUMAN RESOURCES MANAGEMENT SYSTEM



A Government of Orissa Initiative



Human Resources Management System





All Human Resource management activities will be transacted electronically so as to provide quick disposal of HR issues of the employees and incentives them to perform efficiently



HRMS will accurately project, account and monitor Revenue expenditure and enable efficient utilization of Government resources.



The decision makers will have a scope for effective planning and utilization of the existing manpower by identifying their skills.



Time and energy of Government employees both at Managerial and Micro level will be saved by the automated HRMS leading to optimum utilization of their services for the purpose of public.

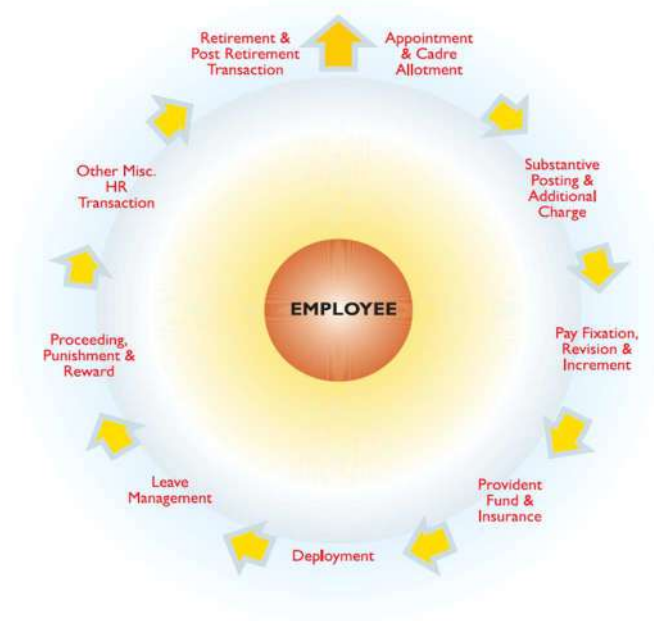
HRMS: KEY ISSUES

- Wide Range of Stakeholder base
 - 40 Administrative Departments along with their 102 Heads of Department
 - Total 6700 DDO Offices across 30 Districts
 - 48,500 Bills
 - 3,75,000 Regular Employees
 - 2,50,000 Contractual Employees
- Complexity of Business Logic in Adherence to
 - All India Service Rules
 - Odisha Service Code
 - Odisha Treasury Code
 - Odisha General Finance Rules
 - Odisha (GPF) Rules
 - New Pension Scheme
 - Odisha Leave Rules
 - Odisha Government Servants Conduct Rules



SOFTWARE DEVELOPMENT DELIVERABLES

- **HRMS-1**
 - Development of HRMS Data Model
 - Development of HR Legacy System
- **HRMS-2**
 - Payroll Automation
 - Integration with Odisha Treasury Management System (Presently known as IFMS)
 - Online PAR implementation
 - Integration with Employee Database Management System (EDMS)
 - End-to-End Process Automation through Workflow Pattern
 - Integration with Pension Management System (PMS)
- **HRMS-3**
 - English Query for Data Retrieval (QA)
 - Bulletin Board Services (BBS)
 - Decision Support System (DSS)
 - Dash Board & Analytics



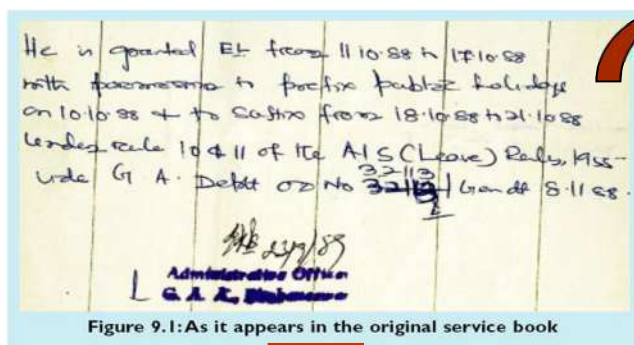


Figure 9.1: As it appears in the original service book

LEAVE SANCTION

GRANTED 7 DAYS EARNED LEAVE FROM 11-OCT-1988 TO 17-OCT-1988 WITH PREFIX ON 10-OCT-1988 AND SUFFIX FROM 18-OCT-1988 TO 21-OCT-1988 VIDE GENERAL ADMINISTRATION DEPARTMENT, GOVERNMENT OF ORISSA NOTIFICATION/ OFFICE ORDER NO. 32113/GEN DATED 08-NOV-1988.

Figure 10.2: As it appears in the computerized service book.

LEAVE SANCTION

HRMS ID: 0000005 GP/PPAN No.: 0000005

Employee Name: SHRI NARENDRA BAHADUR SINGH RAJPUT

1. Date of Entry in the Service Book: 25-AUG-2006 ☒ DOE is assumed

2. Entry Taken By

(a) Authority Type: ☒ Government of Orissa ☐ Government of India ☐ Foreign Body
☐ State Govt. Organization ☐ Other State Govt. Organization

(b) Department: REVENUE AND DISASTER MANAGEMENT

(c) Office: REVENUE DIVISIONAL COMMISSIONER, SOUTHERN DIVISION, BERNAMPUR

(d) Authority: ADDITIONAL SECRETARY, REVENUE DIVISION, SOUTHERN

3. Order No: 32113/1

4. Order Date: 21-MAY-2006

5. Details Of Sanctioning Authority

(a) Authority Type: ☒ Government of Orissa ☐ Government of India ☐ Foreign Body
☐ State Govt. Organization ☐ Other State Govt. Organization

(b) Department: GENERAL ADMINISTRATION

(c) Office: --Select One--

(d) Sanctioning Authority: --Select One--

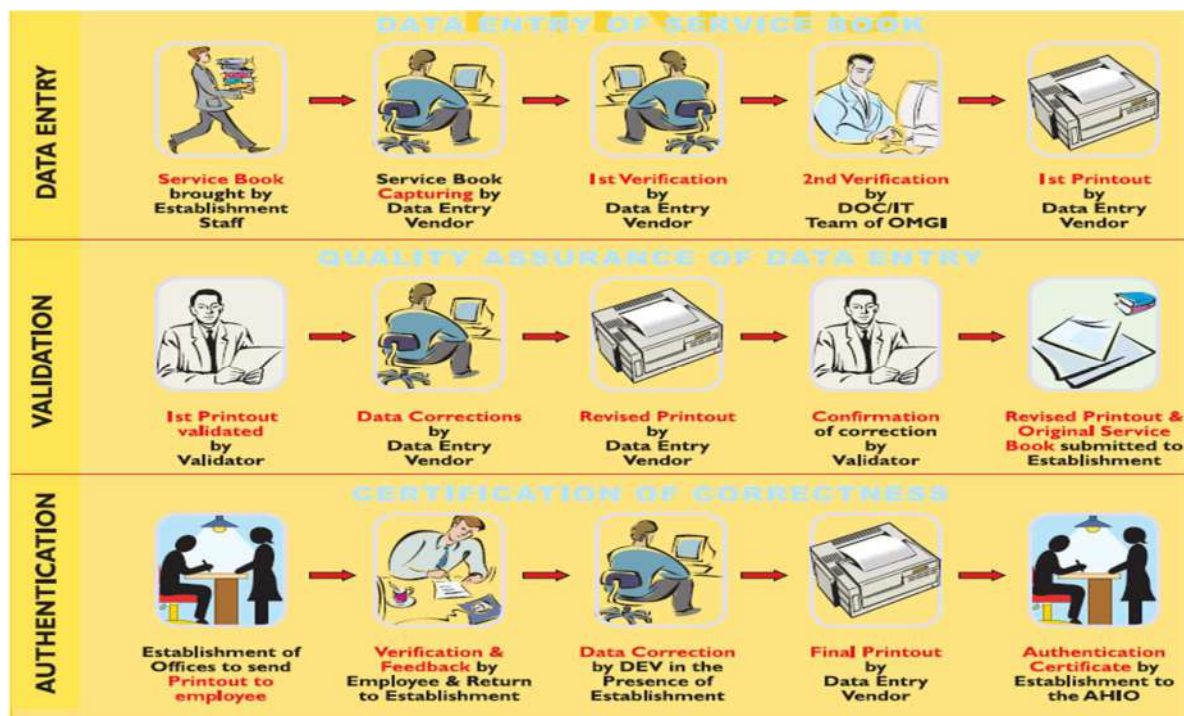
6. Type of Leave: EARNED LEAVE

7. Period of Sanction

(a) Date From: 10-MAY-2006 (b) Date To: 17-MAY-2006
(c) Prefix From: 10-MAY-2006 (d) Prefix To: 17-MAY-2006
(e) Suffix From: 18-MAY-2006 (f) Suffix To: 21-MAY-2006

8. Note

Save Delete Reset Cancel



Facilities for employees

Service Book	Leave Account	Insurance Passbook	Long Term Advances
Pay Slip	Accounts of GPF-TPF-NPS	Loan/ Advance Ledgers	Motor Car/ Motor Cycle/Moped/Personal Computer
HR Account	Accounts on Voluntary Deductions	Submission of Property Statement	GPF(Non-Refundable/ Refundable)
Submission of Performance Appraisal Report (PAR)	Income Tax Planner	Task List Panel for disposal of requests	House Building Advance

Facilities for the Heads of Office, DDOs, HoDs & Admin Departments

Sanctioned Post- wise List of Employees	Vacancy Positions	Access to Employee Records
Automatic Generation of Pay Bills	Online submission of bills to treasury	Quick Attendance Record
Updating profile and service data of employees.	Bulletin Board Service reminding increment, retirement, GIS	Quarter Allotment Report

Facilities for Treasury

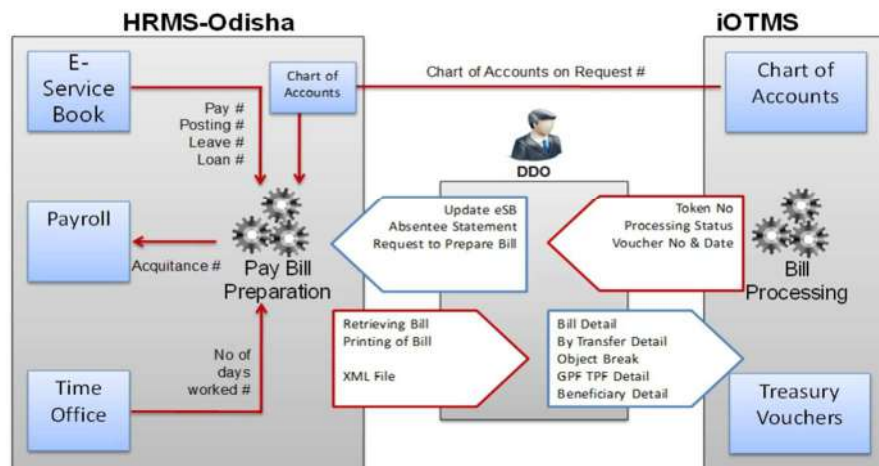
Fully automated accounting of salaries and data for preparation of budget	Electronic transfer of Monthly Salary Bills of Regular & Contractual employees	Uploading status of submitted bills during vouching process
Electronic Transfer of other Bills like Loan/ Advance Bill (Festival Advance, GPF Advance, Motor Cycle/ Motor Car/ Moped Advance, Other Loans and Advance Bills) to the office of Accountant General		

Facilities for citizens

CCTNS: Data sharing of employee profile and service data of State Police	e- Quarters: Sharing of monthly Quarter Rent data	Sharing of data with FS & CW Department for implementation of NFSA for employees having gross salary more than Rs.10,000/-. Sharing of data with Election Commission Odisha for deployment of manpower in electoral booths.
Sharing of data with AG for audit purposes	Sharing of data relating to sanctioned post, men in position and vacancy details with Directorate of Treasuries & Inspection for Annual Establishment Review (AER).	Sharing of LIC Data and mobile nos. with LIC, Odisha for sending LIC maturity status through SMS to employee.

Present Status:

- All DDO offices at the district as well as at the State level are now preparing pay bill using HRMS and are submitting pay bills online to treasury.
- All offices are now maintaining computerized Service Books.
- All Group A and B officers are submitting their Performance Appraisal Reports online and Reporting, Reviewing and Accepting Authorities are submitting their remarks online since 2014-15.
- All employees of State Government will submit their Property Statement online from the year 2016-17.
- All employees can apply all types of leave and loan online. The module will be implemented shortly after concurrence of Finance Department.

**HRMS - Treasury Integration**


HRMS Odisha

Human Resources Management System, Government of Odisha
 

My Profile

SRI PRADYUMNA KUMAR MAHAJUD

HRMS ID: 68004943

GPF / PRAN (GPF) TAX05254

Date of Birth: 10-JUL-1973

Joined On: 13-DEC-2004

Post Group: A

Post: OFFICER IN SPECIAL DUTY-CUM- UNDER SECRETARY

Office: FINANCE DEPARTMENT, GOVERNMENT OF ODISHA

Cadre: ODISHA FINANCE SERVICE

Mobile No: 9437197193

Aadhaar No:

Dashboard

Home

My Task

Select Task: ALL Select Status: All Search

Employee Name: GPF No:

Task ID	Task name	Initiated By	Initiated On	Status	Action
1 58946	LEAVE	KUMAR KESHARI DAS,ZAMADAR	25-OCT-2016	SANCTIONED	
2 58933	LEAVE	KUMAR KESHARI DAS,ZAMADAR	24-OCT-2016	DECLINE	
3 58936	LEAVE	SHRI PRAMOD CHANDRA DAS,DRIVER	24-OCT-2016	PENDING	
4 58937	LEAVE	SHRI PRAMOD CHANDRA DAS,DRIVER	24-OCT-2016	SANCTIONED	

Page: 1 of 1 Displaying 1 to 4 of 4 items

Calendar

Nov 2016

S M T W T F S

User Privilege

My Court Cases

Request or Submission

Submit Performance Appraisal

Apply Leave Pay Slip


HRMS Odisha

Human Resources Management System, Government of Odisha
 

ASSISTANT PROJECT OFFICER, OIL SEEDS, BHUBANESWAR (BBSACR0040000) (DDO CODE- BBSACR004)

Welcome, **SHRI SURENDRA NATH HALLA** My Account NOVEMBER 04, 2016 11:46:44 AM

My Page

Search

Sort By: Post Name

My Office

ASSISTANT PROJECT OFFICER

REGULAR EMPLOYEE

- SHRI HILISHIKESH M...
- SHRI JALACHAR MALL
- SMT JEHAMANI BAIJOY
- SRI LACHAMAN SETHI
- SHRI MARKANDA SAR
- SHRI NIRMAL KUMAR
- SHRI PRAMODA KUMA
- SMT SAGARIKA MOHA
- SHRI SATYA NARAYAN
- SHRI SIBASISH MISHI
- SHRI SURENDRA NATH
- SHRI SUVASH CHAND
- SHRI UNA SHANKAR

CONTRACTUAL EMPLOYEE

Status Legend

Employee Name: **SHRI HRUSHIKESH MAHAPATRA**

Current Post: **AGRICULTURE OVERSEER,OIL SEEDS,BH ...**

Current Cadre:

HRMS ID: **91012668**

GPF / PRAN No: **AV041955**

Current Status: **ON DUTY**

FAVORITE S	REPORTS	LEAVE
	Employee Profile Service Book Leave Account GIS Pass Book Pay Record	Monthly Absentee Statement Sanction of Leave Head Quarter Leaving Permission Surrender of Leave Periodic Leave Credit Detention on Vacation

SERVICE	PRIV	LOAN
Service Book Verification Regularization of Absence Break in Service Confirmation of Service Service Record	Increment Sanction Pay Revision Pay Fixation Step-up of Pay Pay Entitlement Pay in Service Record	Loan Sanction Release of Loan Repayment of Loan

GPF & INSURANCE	TRANSFER & PROMOTION	PRIV ROLL
GPF Nomination Enrollment to Insurance Insurance Premium	Transfer Posting Additional Charge Promotion Relieve Joining	Quarter Allotment Life Insurance Premium Pay Slip Browser Updated AD List

HRMS Odisha
 Human Resources Management System, Government of Odisha

DISTRICT COLLECTORATE, BALASORE (BLSREV500000)
Welcome, **RASID KHAN** My Account MARC

My Page

Sort By ☐ Post ☒ Name

My District

- DISTRICT SPORTS OFFICER,
- HEADMISTRESS, GOVERNME
- DRUGS INSPECTOR, BALASO
- SHRI BINAYA KUMAR SEN
- SHRI RATNAKAR ROUT
- RETIRED EMPLOYEES
- EXECUTIVE ENGINEER, ROA
- EXECUTIVE ENGINEER, NAT
- SUPERINTENDING ENGINEER
- PRINCIPAL, SUBARNAREKHA
- PRINCIPAL, SWARNCHUDA C
- PRINCIPAL, UPENDRA NATH
- SHRI DILIP KUMAR PAND/
- SHRI SUKANTA KUMAR DA
- SHRI MAHESWAR MAHAN
- SMT PUSPANJALI MOHAN**
- SHRI BIJAY KUMAR MOHA
- SHRI ASHOK KUMAR JENA
- SHRI ASHOK KUMAR SAH
- SHRI KASHINATH ACHARY
- SHRI RAJANIKANTA MOHA
- SHRI KAPILENDRA NAYAK

Employee Name: **SMT PUSPANJALI MOHANTY**
 Current Post:
 Current Cadre:

HRMS ID: **54000588**
 GPF/PPAN No: **CE4358**
 Current Status: **ON DUTY**

REPORTS

Employee Profile

Service Book

Leave Account

GIS Pass Book

Home **PROPERTY STATEMENT**

IMMOVABLE PROPERTY
 New Property Edit Property Remove Property

Property Name	Description of Item	Precise Location	Value	Date of Acquisition or Disposal	Remarks

10 Page 1 of 3

Displaying 1 to 10 of 30 items

MOVABLE PROPERTY
 New Property Edit Property Remove Property

Property Name	Value

10 Page 1 of 3

Displaying 1 to 10 of 30 items

Cancel Download
Submit

New Immovable Property

Property Information

Description of Item:

Precise Location:

Area (Sq. Ft):

Nature of Land:

Extent of Interest:

Value:

Whose Name the Asset is or was:

Date of Acquisition or Disposal:

Manner of Acquisition or Disposal:

Remarks:

Save
Cancel

ish Board	
Home	LEAVE »
Apply New Leave	
1.	You are applying for your leave to :*
2.	Type of Leave:*
3.	Duration of Leave you want to avail
4.	Public Holidays prior to leave period to be applied as Prefix
5.	Public Holidays after leave period to be applied as Suffix
6.	Do you Submit Medical Certificate along with this leave application?
7.	Do you request for Head Quarter Leave Permission with this leave application?
	Contact Address While On Leave
	Mobile No:
8.	Reason for Leave
9.	Attach Document

a) From Date* b) To Date*

☐

a) From Date b) To Date

☐

a) From Date b) To Date

☐ Yes ☐ No

☐ Yes ☐ No

[Attach File](#)

ESTABLISHMENT REVIEW

What is establishment review?

- It is the Annual review of the strength of various establishments under the State Government under different scale of pay/pay band and also about the vacancy position at the end of the year.

Why such establishment review is necessary?

Establishment Review is absolutely necessary to 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.

- 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 the net Revenue expenditure.
- Net Revenue expenditure:-
 - Total Revenue Expenditure less expenditure on payment of interest.
 - 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;
- And to know about the staff strength under different scale of pay/pay band and also about the vacancy position at the end of the year.

History of establishment review

PRIOR TO 1978

- 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.

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 Office, Head of Departments and Secretaries of Administrative Departments are required to furnish Annual Establishment Review by end of February, March and 15th April each year respectively to the authorities specified therein.

● **Finance Department Letter No. Codes-11/97-17343(40)/F., dt. 4th April, 1997.**

1. The report of Annual Establishment Review furnished by the Heads of Departments should be scrutinised by the Administrative Department by associating a representative from Finance Department.
2. Similarly while undertaking review of staff strength of the Administrative Department and its attached subordinate offices, the Administrative Department is required to associate the representative of Finance Department and finalise the annual review establishments.

● **Finance Department Letter No. Codes-11/97-17343(40)/F., dt. 4th April, 1997.**

1. The report of Annual Establishment Review furnished by the Heads of Departments should be scrutinised by the Administrative Department by associating a representative from Finance Department.
2. Similarly while undertaking review of staff strength of the Administrative Department and its attached subordinate offices, the Administrative Department is required to associate the representative of Finance Department and finalise the annual review establishments.

Finance Department Resolution No. 199-Codes/97/F. dtd. 3.1.2000

Present system of establishment review started.

Finance Department Resolution No. 3602-Codes/97/F. dt. 6.2.2013

Instructions issued in earlier Resolutions are 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.

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 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 January each year in the following Schedules.

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)

SCHEDULE-I

Group wise and Scale of Pay wise sanctioned strength, vacancy position at SCHEDULE-I

SCHEDULE-I-A**Details of the posts to be terminated****TO WHOM THE REPORT TO BE SUBMITTED ?**

To the respective treasury, Heads of Department and Administrative Department by February failing which the salary for the month of February onward of the staff Head of the Office and the subordinate offices will not be drawn. For this a certificate in Schedule-IV to be generated from Treasury Portal which should be attached to the Pay Bill for February to drawn in March.

In case of Engineering, Forest Divisions or Irrigation Projects where salary is drawn through cheque, such certificate to be produced to Bank where cheques are presented.

Action by Head of Office in respect of the Grant in aid salary

- The Grantee institutions will submit the information in Schedule-IB in similar manner to their respective Grant in aid sanctioning authorities i.e. their Head of Department/ Administrative Department through Treasury Portal along with a certificate in Schedule-IV.
- If the salary for the Grantee institutions in respect of approved strength of the employee is not recognised in iOTMS, the information to be submitted manually.
- If not submitted, then the salary for the month of February on ward will not be drawn.

Action by heads of department

- Furnish the establishment return in respect of his/her own establishment in Schedule-I and I-A to their respective Administrative Departments as well as to the concerned Treasury through Treasury Port.

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 the end of February each year with respect to his /her own office, attached offices and the subordinate District Offices as a whole.

- In case of Engineering, Forest Divisions or Irrigation Projects where salary is drawn through cheque, such certificate to be produced to Bank where cheques are presented, 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.
- **The review report should be furnished in Schedule-II** (Group wise, scale of pay wise, sanctioned strength, vacancy position etc.)

and in Schedule-II-A (Posts to be terminated)

In respect of the Grant-in aid Institutions

Heads of Institution 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-B to him/her as grant-in-aid sanctioning authority.

Information of grantee institution need not be included in Schedule-II.

TO WHOM THE REPORT TO BE SUBMITTED ?

- Annual Establishment Review along with relevant information is furnished in (in Schedule-II, II-A and II-B) to the Administrative Department by the end of February each year. The salary for the month of 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.

ACTION BY SECRETARY OF ADMINISTRATIVE DEPARTMENTS

- The Annual Establishment Review to be submitted by the Administrative Department in the following Schedules.
- **Schedule-I-** To be submitted 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 Administrative Department alone (does not include the staff position of Head of the Department and sub-ordinate District Offices).
- **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 the Staff Strength and vacancy position for Department as a whole.
- **Schedule-III-A:** should contain the posts which are to be terminated in respect of the District Offices, Heads of Department and Administrative Department as a whole.
- **Schedule-III-B.** Incorporate the sanctioned strength of staff and vacancy position of the institutions receiving grant-in-aid from the Administrative Department as well as Heads of Department as grant-in aid sanctioning authorities. It gives overall staff position of all the institutions receiving grants-in aid from Administrative Department as whole for by consolidating information received in **Schedule-II-B** from different Heads of Department as well as information received in **Schedule-I-B** from Heads of offices.
- **Schedule-III-C :** This contains the list of Heads of Department from which information **Schedule-II, Schedule-II-A and Schedule-II-B** has been received.
- **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**. In case relevant information is not received by the end of January each year, the concerned Heads of Department and Administrative Department shall not release any grant-in-aid.

- While submitting the Pay Bill for the month of April for the Administrative Department by D.D.O of the Department, 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 certificate the concerned Treasury/Special Treasury Officer shall not process the Pay Bill for the month of April onward through iOTMS till a certificate in **Schedule-IV** is furnished.

Action by Treasury officer/special treasury officer/ sub-treasury officer /Banks/A.G(A&E), Odisha / Director of Treasury & Inspection

Operational Procedure

- 1) www.odishatreasury.gov.in
- 2) User I.D and Password

Model Recruitment Rules

Article-309-Recruitment and conditions of service of persons serving the Union or a State-

Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed, to public services and posts in connection with the affairs of the Union or of any State.

*Govt. can issue administrative instructions on matters upon which the statutory Rules are silent. Judgments of Apex Court, 1992

*Adverse remark when challenged through representation is pending –it does not check one to be promoted to the selection grade. Judgments of Apex Court, 1990

*Terms and conditions at the time of advertisement will hold good for appointment. Age, qualification, salary etc as mentioned in the advertisement cannot be altered for any one and will be applicable to all for the same posts advertised.

Cadre controlling authority have to frame Recruitment and Promotion Rules by taking required vetting from G.A.& P.G. Department on service condition, legal provision from Law Department and reservation principle from ST & SC Development Department.

Short Title-Title of the said Rules

Appointing Authority-State Govt, Collector

Committee-Promotion Committee

Commission-OPSC, OSSC, OSSSC-Nodal Deptt is G.A.&P.G.

Examination-Marks, Written, Physical, Viva

SC,ST, SEBC

Conditions of Service-As prescribed by Govt from time to time

Cadre-All posts in the cadre-Group wise

Methods of recruitment- 100% Direct Recruitment or Promotional provision if any (Assistant Engineering cadre-70% direct and 30% from Jr. Eng cadre), provision of induction (from Class-IV to Jr. Asst)

Eligibility- Educational qualification, age with relaxation for reserved category

Reservation-vertical, horizontal

Promotion Criteria-

Knowledge in Odiya

Spouse status

Constitution of DPC-cadre wise, group wise

Selection procedure- written, CCR, viva etc.

Relaxation from Commission on service experience

Select list

Inter-se-seniority-resolution 39734 dt 2.11.2000-catch up Rule, Welfare Deptt. Circular No.23820 dt.8.8.1997 & G.A. Deptt-6807 dt.13.3.1991

Probation and confirmation-Police recruitment rule prescribes two year probation and no EOL and un-authorized absence during probation

Training-

Departmental Examination

Relaxation, Repeal, Saving clauses-any amendment, rescind will be done by respective Department only as per Section-22 of Odisha Clauses Act, 1937 corresponding to Section 21 of General Clauses Act, 1897.

Interpretation-Govt. have the last say

Orissa Secretariat Service (Method of Recruitment and Conditions of Service of Assistant Section Officers) Rules, 2016.

NOTIFICATION (1009/09.01.2017)

Appointing Authority- The Secretary to Government, Home Department shall be the appointing authority in respect of the cad

- (a) Recruitment by means of competitive examination to be held once in a year by the commission. (b) Recruitment by induction from among Senior Grade Typists, Senior Grade Diarists, Recorders and Senior Data Entry Operators of the Departments of Government by way of Promotion/ Selection; and (c) by induction from among Group 'D' employees working in Departments of Government by way of Limited Departmental Examination.

In case of candidates securing same marks in the aggregate the candidate securing higher marks in General Knowledge shall rank above other.

(5) In case the marks secured in General Knowledge is also the same, final ranking shall be determined on the basis of age i.e. the person elder in age shall be placed above the younger.

10% of vacancies arising in a year subject to a maximum of 10 posts in the cadre of Assistant Section Officer in the Departments of Government shall be filled up by promotion/ selection of Senior Grade Typist, Senior Grade Diarist, Recorders and Senior Data Entry Operators of the Departments of Government, provided they have rendered at least 10 years of continuous service inclusive of at least 3 years service in the respective rank and possess Bachelor's Degree in any discipline with adequate knowledge in Computer Application. Promotion to the Cadre 13. Selection Committee-(1) Selection Committee for promotion consisting of*****

Limited Departmental Examination-

- (1) 5% of the vacancies arising in a year **subject to a maximum of five posts** in the cadre of Assistant Section Officer in the Departments of Government in a particular year shall be filled up from among the Group "D" employees working in different Departments of Government by way of Limited Departmental Examination.
- (2) Limited Departmental examination
- (3) (2) No Group "D" employee shall be eligible for consideration for selection unless he has given willingness to that effect in writing and has put in at least 10 (ten) years of continuous service, possessed a Bachelors degree in any discipline and has adequate knowledge in computer application. (3) A Limited Departmental examination shall be conducted on the subjects specified in the Schedule by the committee constituted under rule 13. (4) The minimum qualifying marks in each subject shall be 33%. (5) The committee shall prepare a common list of successful candidates equal to the number of vacancies in order of merit. Inter-se-seniority-

Probation & Confirmation - (1) Every person appointed to the service shall be on probation for a **period of two years:**

Provided that the appointing authority may, if it thinks fit in any case or class of cases, extend the period of probation: Provided further that such period of probation shall not include- (a) extraordinary leave; (b) period of unauthorized absence; or (c) any other period held to be not being on actual duty.

Completion of 12 years to be promoted as S.O/ Completion of 3 years to be promoted as D.O./ Completion of 6 years to be promoted as U.S./Completion of 3 years to be promoted as D.S., J.S. & A.S. in respective feeder grade.

General Clauses Act, 1897 (Act- 10 of 1897)

Section-21-Power to issue, to include power to add to, amend, vary or rescind notifications, orders, rules or bye-laws-

"Where, by any (Central Act) or Regulations, a power to (issue notification) orders, rules or bye-laws is conferred, then that power includes a power, exercisable in the like manner and subject to the like sanction and condition (if any), to add to, amend, vary or rescind notifications, orders, rules or bye-laws so (issued).

Orissa General Clauses Act, 1937 (Act-1 of 1937)

Section-22---Power to make to include, power to add to, amend, vary or rescind, orders, rules or bye-laws.

"Where, by an Odisha Act, a power to make or issue notifications, orders, schemes, rules or bye-laws or forms is conferred, then that power includes a power, exercisable in the like manner and subject to the like sanction and conditions (if any), to add to, amend, vary or rescind notifications, orders, schemes, rules or bye-laws or forms so made or issued.

The Orissa Government Servants' Conduct Rules, 1959

A code of conduct is a set of Rules outlining the responsibilities of or proper practices for an individual or organization.

The International Federation of Accountants provided the following working definition:

“Principles, values, standards, or rules of behavior that guide the decisions, procedures and systems of an organization in a way that (a) contributes to the welfare of its key stakeholders, and (b) respects the rights of all constituents affected by its operations”

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Orissa Govt. Servant's Conduct Rules, 1959 have been framed to regulate the conduct of Govt. Servants employed in connection with the affairs of the State of Odisha

- The Article 309 of the Constitution of India confers on the State and Central Government the absolute power to frame rules for regulating the conduct of Government employees.
- In discharging official duties the Government servants have to conform to rule of conduct made by the Government
- And they should also observe a certain standard of discipline, dignity and decorum within public as well as private life.

These rules regulate a Govt. servant's conduct in his official, social, family & political spheres

Why Conduct Rules ?

- Government Servant has a special status in the society, the purpose of very employment being to give benefits to the society.
- A Government servant has to come into close contact with the public. He by means of his efficiency as well as conduct & behaviour should assure the people that he & the govt. are genuinely meant for people's welfare
- Regulation of Conduct & behavior is necessary
 - to ensure promptness in delivery of service,
 - to ensure independence & impartiality/ honesty,
 - to ensure moral discipline, decency in private & social life,
 - to prevent corruption & misuse of official capacity/ posts/ influence
- The conduct Rules merely enunciate a code of conduct for the Govt. servants but do not specify the punishment for violation of the rules nor do they specify the procedure for inflicting punishments

- It is for the competent authority to consider the nature & gravity of the breach of rules & circumstances under which it was committed & inflict adequate punishment or let of the employee if he is satisfied that the breach of rules was due to reasons beyond the control of the employee

Once the authority is satisfied that a breach of Rules was committed he has to proceed under the Orissa Civil Services (Classification, Control & Appeal) Rules, 1962 & conduct the disciplinary proceedings

Some Imp definitions

Govt. Servant- Any person appointed to serve in connection with the affairs of the State in respect of whom the Govt. is empowered to make Rules under Art. 309, whether for the time being such person is serving in connection with the affairs of the Govt. of India or of any State, or is on Foreign Service, or on leave.

Member of the Family

- The Wife, child or step child whether residing with the Govt. servant or not
- In case of a Woman, the husband residing with her and dependent on her

Any other person related by blood or by marriage to the Govt. servant and wholly dependent on him or her, but does not include a wife or husband separated from the Govt. servant or a child or step child who is no longer in any way dependent upon him/her or of whose custody the Govt. servant has been deprived of by law.

Conduct Rules

- Rule 3 (General) Every Govt. servant shall at all times maintain absolute integrity, decorum of conduct and devotion to duty & shall not commit any act which amounts to personal immorality* or failure to discharge duties properly*
- Rule 4 (obedience to superiors) Every Govt. servant shall at all times carry out orders & act according to the instructions of his superior authorised so far as his official duties are concerned- 4-A*
- Rule 5 (Participation in politics) No Govt. servant shall be a member or of otherwise associated with any political party or any organisation which take parts in politics or communal activities.

No Govt. servant shall canvass or otherwise interfere or use his influence in connection with or take part in an election to any legislature or local authority.*

The Govt. servant cannot subscribe to any political party. It is his duty to endeavor to prevent any member of the family to take part in politics or assisting in any manner or activity which is directly or indirectly to be subversive of the Govt. If a Govt. servant fails to prevent his family members to take part in politics or as stated above, he should make a report to the Govt. & act according to the direction of Govt.

- Rule 10 –(Evidence before Committee or any other authority)-

No Govt. servant shall except with the previous sanction of the Govt. give evidence in connection with any enquiry conducted by any person committee or authority

- Rule 11 –(Unauthorized communication of information)- No Govt. servant shall except in accordance with any general or special order of the Govt or in the performance in good faith of the duties assigned to him, communicate directly or indirectly any official document or information to any Govt. servant or any other person to whom he is not authorized to communicate such document or information
- Rule 14 –(acceptance of gifts) - No Govt. servant shall except with the previous sanction of the Govt. accept or permit any member of his family to accept gift whatsoever from any person who is not a close relation of the family

A Govt. servant may accept or permit any member of his family to accept the gift of reasonable value from personal friends on ceremonial occasions of birth day, death or marriage ceremony or any social customs

A Govt. servant may accept gift of trifling value from personal friends on other occasions.

Close relations means :-

- Parents, step father/step mother, grandparents, great grandparents both on paternal & maternal sides
- Paternal & maternal uncles & aunts
- Spouses, spouse's parents, grandparents, great grand parents
- Spouses Paternal & maternal uncles & aunts
- Sisters & brothers, Step sisters & step brothers
- Spouse's Sisters & brothers
- Son, grandson, great grandson, daughters, granddaughters, step sons & step daughters
- Son-in-law, daughter-in-law
- Husbands & wives

[GO Political & Services deptt No. 1677- Gen, dt 11.02.1971]

➤ **Rule 17 –(Engagement on private trade /employment)-**

(1) No Govt. servant shall except with the previous sanction of the Govt. engage directly or indirectly in any trade or business or undertake any employment.

A Govt. servant may undertake honorary work of a social or charitable nature or occasional work of a literary or scientific character, without sanction of the Govt. subject to the condition that

he should intimate such work to the Govt. within a month,

his official duties do not thereby suffer

he shall discontinue if directed by the Govt.

(2) No Govt. servant shall except with the previous sanction of the Govt. take part in registration, promotion or management of any Bank or other company registered under the Indian Companies Act, 1956 or any other law for the time being in force.

(3) No Govt. servant shall hold a lottery, for the disposal of his property or for any other purpose, except with the permission of the Govt.

➤ **Rule 24 –(Bigamous marriage)**

No Govt. servant shall enter into or contract a marriage with a person having a spouse living.

No Govt. servant, having a spouse living shall enter into or contract a marriage with any person

But this is permissible under the personal law applicable to such Govt. servant & if there are grounds for doing so.

➤ **Rule 30 –(Purchase through subordinates)**

No Govt. servant shall himself ask or permit his wife, or any other member of his family living with him, to ask any Govt. servant who is subordinate to him, to make purchases locally or from outstation on behalf of him, his wife, or any other member of his family, whether on advance payment or otherwise.

This rule shall not apply to the personal staff attached to the Govt. servant.

➤ **Rule 32 –(Interpretation)**

If any question arises relating to the interpretation of any of these rules, it shall be referred to the Government whose decision thereon shall be final.

What a Govt. servant should never do:

1. Commit any act which amounts to personal immorality [Rule3]
2. Be a member of or otherwise associated with any political party or any organization which takes part in politics or participate in election to any legislature or local authority [Rule5]
3. Canvass or otherwise interfere with or use his influence in connection with election [Rule5]
4. Join or continue to be a member of an association the objects or activities of which are in the opinion of the Govt. prejudicial to the interests of the sovereignty or integrity of India or public order or morality [Rule 9]

5. Give or take or abet the giving or taking of dowry/ Demand directly or indirectly from the parents or guardian of a bride or bridegroom any dowry [Rule 14A].
6. Every Government Servant shall after his /her marriage furnish a declaration stating that he has not taken any dowry. The Declaration shall be signed by the spouse, father, mother, father-in law and mother-in law. of the Government servant.(Rule-14(III))(vide GA Department N. No. 25822 Dated 12.9.2013)

Enter into any pecuniary arrangement with another Govt. servant or any other person so as to afford any kind of advantage to either or both of them in any unauthorized manner [Rule 16].

7. Speculate in any stock, share or other investment, & be in a state of habitual indebtedness/ make or permit any member of the family to make investment likely to embarrass or influence him in the discharge of his official duties [Rule 19]
8. Bring or attempt to bring any influence, whether official or non-official, to bear upon any authority, to further his interest in respect of matters pertaining to his appointment under Government, promotion, pay & other service condition [Rule 23]
9. enter into or contract a marriage with a person having a spouse living/ having a spouse living, enter into or contract a marriage with any person [Rule 24]
10. take intoxicating drink/drug in a public place or be in a state of intoxication while in duty [Rule 24 A]
11. Misuse or carelessly use amenities provided for him by the Govt. to facilitate the discharge of his public service [Rule 26].
12. Take to any strike including hunger strike to ventilate his grievances whether such grievance is individual or general in character & to join any procession, demonstration or any other form of agitation which is likely to cause a breach of the public tranquility. [Rule 8]

For any of the above acts The Govt. servant will be liable for disciplinary action & punishment under the OCS(CCA) Rules,1962

What a Govt. servant may do with prior permission of the competent authority

1. To own wholly or in part or conduct or participate in editing/ management of any newspaper/ periodical publication [Rule 6]
2. To participate in a radio broadcast or contribute any article or write a letter to a newspaper or periodical either in his own name or in the name of any other person [Rule 6]
3. To be or continue to be an office bearer of a service Association of Government servants of particular category, if he does not belong to that category & he has no common interest in matters of that association. [Rule 9A]

4. Give evidence in connection with any enquiry conducted by any person, committee or authority. But no sanction required for giving evidence in any court, judicial enquiry or at an enquiry before the authority appointed by State/Union Govt. & State legislature/Parliament [Rule 10]
5. To ask for or accept contributions or associate himself with the raising of any fund in pursuance of any object whatsoever [Rule 12]
6. To apply for any concession, help or loan granted by the Govt., if he is likely to deal with such application in his official capacity [Rule 13]
7. To accept or permit any member of his family to accept any gift whatsoever from any person who is not a close relation of the family [Rule 14]
8. To receive any complimentary or valedictory address or accept any testimonial, attend any meeting or entertainment held in his honour or any other Govt. Servant [Rule 15]
9. To engage directly or indirectly in trade or business or undertake any employment [Rule 17]
10. To take part in registration, promotion, management of any Bank or companies registered under the Indian companies Act, 1956 & other law for the time being in force [Rule 17]
11. To hold a lottery for the disposal of his property or for any other purpose [Rule 17]
12. To permit any member of his family to enter into any pecuniary obligation to any person within the local limits of his authority [Rule 19]
13. To acquire or dispose of immovable property by lease, mortgage, purchase, sale, gift or otherwise [Rule 21]
14. To have recourse to any court or to the press for vindication of any official act which has been the subject matter of adverse criticism or an attack of defamatory character [Rule 22]

A Govt. servant may freely do :

1. Becoming a member of a service Association/ union
2. Attending the meeting of service association/ union & peaceful demonstration
3. Attending election meetings & exercising votes
4. Association with socio- religious bodies free from sectarian or communal attributes
5. honorary work of a social or charitable nature
6. Involvement in work of literary, artistic or scientific character
7. Giving evidence in any court/ judicial inquiry
8. Seeking redress in courts of law of grievances arising out of employment or conditions of service
9. Receipt of amount of LIC on maturity
10. Remarriage after divorce

What a Govt. servant should do

- Maintain absolute integrity, decorum of conduct and devotion to duty [u/r 3]
- Carry out orders & act according to the instructions of his superior authorized so far as his official duties are concerned [u/r 4]
- Endeavour to prevent any member of the family to take part in politics or assisting in any manner or activity which is directly or indirectly to be subversive of the Govt. [u/r 5]
- Having the right to vote, if qualified to cast his vote [u/r 5]

- Manage his private affairs in such a way so as to avoid habitual indebtedness or insolvency [u/r 20]
 - Abide by any law relating to intoxicating drinks or drugs, in force in any area in which he may happen to be for the time being [u/r 24-A]
- Not to appear in a public place in a state of intoxication [u/r 24-A]

Act or conduct of Govt. servant which amounts to misconduct:-

1. Willful insubordination or disobedience, whether alone or in combination with others, to any lawful & reasonable order of a superior
2. Infidelity, unfaithfulness, dishonesty, theft & fraud, or dishonesty in connection with the employer's business or property
3. Strike, picketing, ghareo- striking work or inciting others to strike work in contravention of the provisions of law, or rule having the force of law
4. Gross moral misconduct- Acts subversive of discipline- riotous or disorderly behavior during working hours at the establishment or any act subversive of discipline
5. Habitual late attendance
6. Negligence or neglect of work or duty amounting to misconduct- habitual negligence or neglect of work
7. Habitual absence without permission & overstaying leave
8. Conviction by a criminal court [Notes on CCS(conduct) Rules,1964]

Rule 21 (Movable, immovable & valuable Property)

- (1) No Govt. servant shall ,except with the previous knowledge of the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise, either in his own name or in the name of any member of his family or a benamidar
- Provided that any such transaction conducted otherwise than through a regular or reputed dealer shall require the previous sanction of the prescribed authority
- provided further that nothing in this sub rule shall apply in respect of the lease of a house taken by Govt. Servant for residential purpose

Explanation:-

The prescribed authority for the purpose of this sub-rule shall be the Controlling authority, namely –

- (a) In case of all officers the immediate superior authority under whom the officer is serving;
 - (b) In respect of a Govt. servant on a foreign service or on deputation to any other Department or any other Govt., the prescribed authority shall be the immediate superior authority to whom he is administratively subordinate.
- (2) The Controlling authority while according sanction for acquisition or disposal of property shall also send a copy of such sanction to Govt. through their Heads of Departments
- (3) A Government servant, who, either in his name or in the name of any member of his family, enters into any transaction concerning any movable property exceeding in value of Two months basic pay of the Government Servant whether by way of purchase, sale or otherwise, shall forthwith report such transaction to the prescribed authority .

Provided that no Govt. Servant, shall except with the previous sanction of Govt., either in his own name or in the name of any member of his family enter into any transaction with or through any person other than a regular and reputed dealer .

Explanation:- For the purpose of this sub-rule, the expression “movable property” include inter alia the following properties, namely:-

- (a) jewellery, insurance policies, shares, securities & debentures
- (b) Loans advanced by such Govt. Servant , whether secured or not
- (c) Motor cars, motor cycles, horses or any means of conveyance: and
- (d) Refrigerators, radio & radiograms

Every Govt. Servant is required to make a true & complete declaration by 31st July every year of all his assets movable & immovable & the value thereof as on the 31st March of the said year in the Form given in Appendix-A. The declaration shall contain detailed particulars of the officer's assets & must include & specify the assets which are held by or in the name of his wife, children, other dependants or Benamidars. The declaration shall be written by the officer in his own hand & submitted in a sealed cover to the authority as directed by the Govt. & such authority shall be responsible for its careful preservation. It shall be obligatory on the part of the Govt. Servant to submit the declaration in every year & in the event of their failure to do so they shall be liable to disciplinary action. An officer making a declaration found to be materially incomplete, misleading or false shall be liable to disciplinary action & even for dismissal from govt. service.(vide G.A Department Notification No. 11742 Dated 13.05.2015)

Note- 1

The Secretary to Govt. in the Administrative dept. in case of Gazetted officers & Heads of Deptts or Head of Offices in case of non-Gazetted officers shall be the authority to whom declarations are to be submitted. The Chief secretary to Govt. in case of Secretary to Government & Heads of Deptts shall be the authority to whom declarations are to be submitted. Judicial officers shall submit their property Statement to the High Court for preservation

Note 3-

In case of Govt. Servants newly appointed to Govt service they should declare their assets on the date of appointment within 3 months from that date. They will make subsequent declaration along with others after the normal period, notwithstanding the fact that 1(one) year will not have elapsed since the submission of their first declaration.

Note 4

The first declaration shall be made by the Govt. servant in respect of all his, assets both movable & immovable & subsequent declaration need only specify modification

required in the statements of the previous occasion, showing in detail the manner of fresh acquisition, & disposal of property acquired previously.

THE ODISHA CIVIL SERVICES (CLASSIFICATION, CONTROL AND APPEAL) RULES, 1962

DEFINITIONS

Appointing Authority- Rule-2(a) :

Appointing Authority in relation to a Government Servant means-

- (i) The authority empowered to make appointments to the service of which the Government servant is, for the time being, a member or to the grade of the service in which the Government servant is, for the time being, included or
- (ii) The authority which appointed the Government servant to such service, grade or post which the Government servant, for the time being holds or
- (iii) The authority which appointed the Government servant to such service, grade or post as the case may be or
- (iv) Where the Government servant having been a permanent member of any other service or having substantively held any other permanent post has been in continuous employment of Government, the authority which appointed him to that service or to any grade in that service or that post;

Application of this Rule-Rule-3(1) :

1. These rule applies to all Government Servant except-
 - (a) Persons in casual employment.
 - (b) Person subject to discharge from service on less than one month's notice.
 - (c) Persons for whose appointment and other matters covered by these special provision is made by or under any law for the time being in force in regard to the matters covered by such law; and
 - (d) Members of All India Services.
2. Notwithstanding anything contained in sub rule(1), these rule shall apply to every Government Servant temporarily transferred to service or post coming within exception (C) to sub-rule(1).
3. Notwithstanding anything contained in sub rule (1), the Governor may by order exclude from the operation of all or any of these rules any Government servant or class Government servants.
4. In case of any doubt on application of these rules on any person of any particular service, the matter may be referred to Governor whose decision shall be final.

Special provision by agreement (Rule-4) :

Where it is necessary to make special provision in respect of the Government servant inconsistent with any of these rules, the authority making the appointment may by agreement with such Government Servant, make such special provisions and thereupon these rules shall not apply to such Government Servant to the extent to which the special provisions so made are inconsistent therewith:

Provided that, if the appointing authority is other than Governor, the previous approval of the Governor shall be obtained by such authority.

Protection of rights and privileges (Rule-5) :

Nothing in these rules shall operate to deprive any Government servant of any right or privilege to which he is entitled-

- (a) by or under any law for the time being in force, or
- (b) by the terms of any agreement subsisting between such person and the Governor at the commencement of these rules.

PART-II**CLASSIFICATION (Rule-6) :**

State Civil Service of the State shall be classified as follows:-

- (i) State Civil Services, Group-A
- (ii) State Civil Services, Group-B
- (iii) State Civil Services, Group-C

If service consists of more than one grade, different grades may be included in different groups.

CONSTITUTION OF STATE CIVIL SERVICES (Rule-7) :

The State Civil Services, Group-A, Group-B, or Group-C shall consist of such services as specified by general or special order of the Governor in this behalf and shall consist of suchs grades and such posts as may be created in each such service from time to time.

Provided that if, after the issue of the order of the governor, any new State Civil Service is constituted it shall , till it is classified by another order of the Governor, be deemed to be State Civil Service of the Class to which another classified State Civil Service carrying a comparable scale of pay belongs.

CLASSIFICATION OF POSTS(Rule-8)

- 1) Civil Posts under the State other than those ordinarily held by persons to whom these rules do not apply or included in any State Civil Service shall by a general or special order of the Governor, issued in this behalf , be classified as follows:-
 - (i) State Civil Posts, Group-A
 - (ii) State Civil Posts, Group-B

- (iii) State Civil Posts, Group-C
 - (iv) State Civil Posts, Group-D
- 2) Any Order made by the competent authority are in in force immediately before the commencement of these rules relating to classification of civil posts under the State shall continue to be in force until altered, rescinded or amended by an order of Governor under sub rule(1)

No. 17902-Gen , Dated the 23rd May, 2000- Reference to State Civil Services and State Civil Posts- All references to State Civil Services/State Civil Posts, Class-1, Class-II,Class-III, and Class-IV in all rules, Orders, Schedule, Notifications, Regulations, Instructions in force immediately before the commencement of these rules shall be construed as references to State Civil Service/State Civil Posts, Group-A, Group-B, Group-C and Group-D as the case may be and any inference to “class or classes” there in this context shall be construed as reference to “Group or Groups” as the case may be.

GENERAL STATE SERVICE (Rule-9) :

State Civil Posts of any class, not included in any other State Civil Service, shall be deemed to be include in the General State Service of the corresponding class and a Government servant appointed to any such post shall be deemed to be a member of that service unless he is already a member of any other State Civil Service of the same class.

PART-III

APPOINTING AUTHORITIES (Rule-10) :

All appointments to the State Civil Services, Group-A and State Civil Posts, Group-A, shall be made by the Governor.

Provided that the Governor may, by a general or specified order and subject to such conditions as he may specify, delegate to any other authority the power to make such appointment.

APPOINTMENTS TO OTHER SERVICE AND POSTS (Rule-11) :

(1) All appointments to State Civil Services (other than StateCivil Services, Group-A and General State Services) shall be made by the authorities specified in this behalf in the Schedule.

(2) All appointments to State Civil Posts, Group-B, Group-c and Group-D included in the General State Services shall be made by the authorities specified in that behalf by a general or special order of the Governor or, where no such order has been made by the authorities specified in this behalf.

PART-IV**SUSPENSION (Rule-12) :**

- (1) The appointing authority or any other authority to which it is subordinate or any authority empowered by the Governor or the appointing authority in that behalf may place a Government Servant under suspension.
 - (a) Where a disciplinary proceeding against him is contemplated or is pending, or
 - (b) Where a case against him in respect of any criminal offence is under investigation or trial.
- (2) A Government servant who is detained in custody whether on a criminal charge or otherwise , for a period exceeding forty-eight hours shall be deemed to have been suspended with effect from the date of detention by an order of the appointing authority and shall remain under suspension until further orders.
- (3) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government Servant under suspension is set aside in appeal or on review under these rules and the case is remitted for further inquiry or action or with any other directions, the order of his suspension shall be deemed to have continued in force on and from the date of the original order of dismissal, removal or compulsory retirement and shall remain in force until further orders.
- (4) Where penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant is set aside or declared or rendered void in consequence of or by decision of a court of law and disciplinary authority on consideration of circumstances of the case decides to hold a further inquiry against him on the allegation on which penalty of dismissal , removal or compulsory retirement was originally imposed , Government servant shall be deemed to have been placed under suspension by the appointing authority from the date of original orders of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders.
- (5) An order of suspension made or deemed to have been made under this rule may, at any time, be revoked by the authority which made or is deemed to have made the order or by any authority to which that authority is subordinate.
- (6) The disciplinary authority while passing the final order of punishment or of release in the disciplinary proceedings against the Government servant, shall be given directions about the treatment of the period of suspension pending inquiry, and indicate whether the suspension would be punishment or not.

PART-V**DISCIPLINE****RULE-13 – NATURE OF PENALTIES****(I) MINOR PENALTIES**

- (i) Fine
- (ii) Censure
- (iii) Withholding of increment without cumulative effect
- (iii-A) Withholding of promotion
- (iv) Recovery from the pay of the whole or part of any pecuniary loss caused to Government or to a company or association or body of individuals, whether incorporated or not which is wholly or substantially owned or controlled by Government, or to a local authority set up by an Act of Parliament or of the Legislature of State, by negligence or breach of order.
- (v) Suspension

(II) MAJOR PENALTIES

- (vi) Reduction to a lower service, grade or post or to a lower time scale or to a lower stage in a time scale
- (vi-A) withholding of increment with cumulative effect
- (vii) Compulsory retirement
- (viii) Removal from service which shall not be disqualification for future employment and
- (ix) Dismissal from service which shall ordinarily be a disqualification for future employment.

Following shall not be treated as penalty under this rule :

- (a) Withholding of increments of a Government servant for failure to pass a departmental examination in accordance with the rules or orders governing the service or post of the terms of his appointment;
- (b) Stoppage of a Government servant at the efficiency bar in the time scale on the ground of his unfitness;
- (c) Non promotion, whether in a substantive or officiating capacity, of a Government servant after consideration of his case, to a service, grade or post for promotion to which he is eligible;
- (d) Reversion to a lower service, grade or post of a Government servant officiating in a higher service grade or post on the ground that he is considered after trial to be unsuitable for such higher service, grade or post or on administrative grounds unconnected with his conduct;

- (e) Reversion to his permanent service, grade or post of a Government servant appointed on probation to another service, grade or post during or at the end of the period of probation in accordance with the terms of his appointment or the rule or order governing the probation;
- (f) Replacement of the services of a Government servant whose services have been borrowed from the Central or State Government or an authority under the control of a Central or a State Government at the disposal of the authority which had lent his services;
- (g) Compulsory retirement of a Government Servant in accordance with the provisions relating to his superannuation or retirement;
- (h) Termination of the services:-
 - i. Of a government servant appointed on probation during or at the end of the period of probation in accordance with the terms of his appointment or the rules or orders governing probation; or
 - ii. Of a temporary Government servant in accordance with the terms of his appointment; or
 - iii. Of a Government servant employed under an agreement in accordance with the terms of such agreement.

DISCIPLINARY AUTHORITIES (Rule-14) :

- 1) Governor may impose any of the penalties specified in rule-13 on any Government Servant.
- 2) Without prejudice to the provisions of sub-rule-(4) any of the penalties specified in rule 13 may be imposed on a member of a civil service or a person appointed to a civil post by the appointing authority or the authority specified in Schedule or by any other authority empowered in this behalf by a general or special order of the Governor.
- 3) Subject to the provisions of sub-rule-(4), the power to impose any of the penalties specified in Rule-13 may also be exercised in the case of a member of a Civil Service, Class-III or Civil Service, Class-IV-
 - (a) If he is serving in a Department of the Government, by the Secretary to the Government of Oisha in that Department.
 - (b) If he is serving in any other office, by the Head of that Office, except where the head of that office is lower in rank than the authority competent to impose the penalty under sub-rule-(2)
- 4) Notwithstanding anything contained in this rule –
 - (a) No penalty specified in Clauses (vi) to (x) of rule-13 shall be imposed by any authority lower than the appointing authority.

- (b) Where a Government servant, who is a member of a service or substantially appointed to a Civil Post, is temporarily appointed to any other service or post and the authority which would have been competent under sub rule-2 to impose upon him any of the penalties specified in Clauses (vi) to (ix) of Rule-13 had he not been so appointed to such other service or post is not subordinate to the authority competent to impose any of the said penalties after such appointment, the latter authority shall not impose any such penalty except after consultation with former authority.

PROCEDURE FOR IMPOSING MAJOR PENALTY

Rule-15 of OCS (CC & A) Rules, 1962

Rule-15(1) - No order imposing on a Government servant any of the penalties specified in Clauses (vi) to (ix) of rule-13 shall be passed except after an enquiry held as as the procedure laid down below.

Rule-15(2) - a) The Disciplinary Authority frame definite charges on the basis of the allegations on which the inquiry is to be held.

b) The Charges should contain.

- (i) Articles of Charge
- (ii) Statement of Imputations of Misconduct
- (iii) Memos of evidence

The Articles of charge are to framed for violation of the Orissa Government Servants' Conduct Rules, 1959.

The Statement of imputations of misconduct should be prepared in support of the articles of charges framed against the delinquent officer.

The memos of evidence should contain the documents by which and the witnesses by whom the charge is proposed to be established or sustained.

The Memorandum containing the articles of charge, Statement of imputations of misconduct and memos of evidence should be signed by the Disciplinary Authority and served on the delinquent officer with the direction to the delinquent officer to submit his written statement of defence statement within a time (not exceeding 30 days) as specified by the disciplinary authority and also to state whether he desires to be heard in person.

Disciplinary Authority is the authority who can impose the penalties as specified in rule-13 of O.C.S (CC&A) Rules, 1962.

Rule-15(3) - For the purpose of preparing his written statement of defence, the Government Servant (Delinquent Officer) shall be permitted to inspect and take extracts from such other official record as he may specify. The permission for perusal or taking extract may be refused if, for the reasons recorded in writing on the following grounds:-

- 1) Such records are not relevant for the purpose.
- 2) If it is against public interest to allow such access thereto.

He should peruse record and/or take extracts thereof only in the presence of a responsible officer.

Rule-15(4) - Appointment of Inquiry Officer -

On receipt of the written statement of defence, or if no such statement of defence is received within the time specified

- 1) May itself inquire into such charges as are not admitted ;
- 2) May appoint a Board of Inquiry to inquire into the charges.
- 3) Or may appoint an Inquiring Officer to enquire into the charges

Converting major penalty proceeding to minor penalty proceedings.

In proviso to Rule-15(4) of this Rules, it is stated that if the disciplinary authority is of the view that the case do not justify the award of a major penalty, it can impose any of the minor penalty as stated in clauses-(i) to (v) of rule-13 after recording reasons thereof and after due consultation with the Commission where such consultation is necessary.

Rule-15(5) - Appointment of Presenting Officer -

The Disciplinary Authority may nominate any person to present the cases in support of the charges before the authority inquiring into the charges.

Both Disciplinary authority and the Delinquent Officer are at liberty to engage legal practitioner to present the case.

Rule-15(6) - Course of Inquiry -

1. The inquiring authority, shall in course of inquiry consider such documentary evidence and take such oral evidence as may be relevant or material in regard to the charges.
2. The Government Servant shall be entitled to cross examine the witnesses in support of the charges and to give evidence in person to defend him.
3. The person presenting the case in support of the charges shall be entitled to cross examine the Government servant the witnesses examined in his defense.

4. If inquiring authority declines to examine any witness on the ground that his evidence is not relevant or materials, it shall record its reasons in writing.

Rule-15(7)- Preparing Inquiry Report

At the conclusion of the inquiry, the inquiring authority shall prepare inquiry report in the following lines:-

1. Recording its findings on each of the charges together with reasons thereof
2. If, in the opinion of the authority, proceedings of inquiry establishes charges different from those originally framed it shall record its finding on such charges if the Government servant admitted the facts constituting them and have an opportunity of defending himself against them.
3. The Inquiring Officer may recommend the punishment to be inflicted when the charges are established on the findings.

Rule-15(8)- Record of Inquiry

The Record of Inquiry shall include :-

1. The charges framed.
2. The written statement of defence, if any
3. The oral evidence taken in the course of the inquiry
4. The documentary evidence considered in the course of the inquiry.
5. The orders, if any, made by the disciplinary authority and the inquiring authority in regard to the inquiry.
6. A report setting out the findings on each charge and the reasons therefor ; and
7. The recommendations of the inquiring authority, if any, regarding the punishments to be inflicted.

Rule-15(9)- The disciplinary authority to consider the record of inquiry and the record of its findings on each charges.

Rule-15(10)- Procedure before imposing final penalty

1. After considering the inquiry report and the finding of Inquiring officer, the disciplinary authority supply a copy of the inquiry report to the delinquent Government servant giving him notice by registered post or otherwise calling upon him to submit within a period of 15 days such representation as he may wish to make against the findings of the Inquiring Authority.

2. After receipt of the representation from the delinquent Government servant, the disciplinary authority examine the representation vis-à-vis the findings of Inquiring Officers and obtain Government orders on proposed penalty.
3. Thereafter a second show cause notice was served on the delinquent Government servant stating there in reasons of disagreement, requesting to submit his reply on such proposed penalty within a stipulated time.

On receipt of the reply on the second show cause notice, the matter will be sent to Commission along with following documents. (i) the charges, (ii) the statement of defenced (if any) (iii) the records of Inquiry and the findings of the Inquiring Officer (iv) Records showing supply of Inquiry Report to the Delinquent Government servant (v) Representation of delinquent Government servant the findings of Inquiring Officer (vi) Copy of the orders on the proposed penalty (vii) Record showing Service of Second show cause notice and (viii) Reply of delinquent Government servant on the second show cause notice and (ix) the reference for duly filled up.

4. On receipt of advice from the Commission, Orders have been passed by the disciplinary authority and the said speaking orders along with its findings on each charges, a copy of the advice of advice and a brief reason for disagreement with the advice of the Commission (when advice of the Commission is not accepted.) is supplied to the delinquent Government servant imposing the final penalty.

PROCEDURE FOR IMPOSING MINOR PENALTY

Rule-16 of OCS(CC&A) Rules, 1962

1. No order imposing any of the penalties specified in clauses (i) to (v) of rule-13 shall be passed without following the procedure as mentioned below.
 - a) The Government servant is informed in writing:
 - (i) the proposal to take action against him; and
 - (ii) the allegation on which it is proposed to take action taken
 - (iii) he should be given an opportunity to make any representation he may wish to make.
 - b) Such representation, if any, is taken into consideration by the disciplinary authority;
 - c) Commission is consulted in cases where such consultation is necessary.

2. The record of proceedings in such cases shall include-

- (i) a copy of the intimation to the Government servant of the proposal to take action against him.
- (ii) a copy of the statement of allegations communicated to him.
- (iii) his representation if any;
- (iv) the advice of the Commission, if any
- (v) the orders on the case together with the reasons therefore.

JOINT INQUIRY

Rule-17 of OCS (CC&A) Rules, 1962

Where two or more Government servants are concerned in any case, the Governor or any other authority competent to impose the penalty of dismissal from service on all such Government servants may make an order directing that disciplinary action against all of them may be taken in a common proceeding.

Keeping in view the provision under rule-14(4), the authority should specify:-

- i) the authority which may function as the disciplinary authority for the purpose of such common proceedings;
- ii) the disciplinary authority so declared should be competent to impose the penalties in rule-13.
- iii) Whether the procedure prescribed under rule-16 may be followed in the proceedings.

SPECIAL PROCEDURE IN CERTAIN CASES :

Rule-18 of OCS(CC&A) Rules, 1962

Notwithstanding anything contained in rules 15, 16 and 17

- i) Where a penalty is imposed on a Government servant on the ground of conduct which has led to his conviction on a criminal charge ; or
- ii) Where the disciplinary authority is satisfied for reasons to be recorded in writing by that authority, that it is reasonably not practicable to follow the procedure prescribed in the said rule ; or
- iii) Where the Governor is satisfied that in the interest of the security of the State it is not expedient to follow such procedure.

The Disciplinary authority may pass such orders keeping in view the circumstances of the case and after consulting the Commission.

Provisions for Officers lent by Government of Odisha (Lending Authority) to the Union or other State Governments (Borrowing Authority)

Rule-19 of OCS(CC&A) Rules, 1962

1. If the burrowing authority is the Union or State Government :

The burrowing authority shall have the powers of appointing authority for the purpose of placing him under suspension in accordance with rule-12 and of the disciplinary authority for the purpose of taking disciplinary action against him.

Provided that, the burrowing authority shall furnish forthwith inform the lending authority of the circumstances leading to the order of his suspension in accordance with rule-12 or the commencement of the disciplinary proceedings.

- 1) Before imposing any minor penalties as prescribed under rule-13(i) to (v) of rule-13, the burrowing authority should consult the lending authority and in case of difference of opinion between burrowing authority and lending authority, the services of the Government servant shall be replaced at the disposal of the lending authority.
- 2) If the burrowing authority is of the opinion any major penalties as specified in clauses(vi) to (ix) of rule-13 should be imposed upon him, it shall replace his services at the disposal of the lending authority and transmit to it the proceedings of inquiry and the lending authority, it is the disciplinary authority, shall pass such order as it considers necessary.

If the lending authority is not the disciplinary authority, the lending authority should immediately send the case to the disciplinary authority who will pass necessary as deems necessary.

Before passing any such order the disciplinary authority must comply the procedure as prescribed in rule- 10 of OCS (CC&A) Rules,1962.

2. If the borrowing authority is other than the Union or State Government :

- i) The concurrence of the lending authority shall be taken before such action is taken.
- ii) But in the event of the Government servant being implicated in criminal case such action can be taken by such burrowing authority against him in anticipation of such concurrence.

In the event of difference of opinion between borrowing and lending authority, the services of Government Servant shall be replaced at the disposal of the later

Rule-20 of OCS(CC&A) Rules, 1962**Provisions for Officers borrowed by Government of Odisha (Burrowing Authority) from the Union or other State Governments (Lending Authority)**

The lending authority shall have the powers of appointing authority for the purpose of placing him under suspension in accordance with rule-12 and of the disciplinary authority for the purpose of taking disciplinary action against him.

Provided that, the lending authority shall forthwith inform the lending authority of the circumstances leading to the order of his suspension in accordance with rule-12 or the commencement of the disciplinary proceedings.

Before imposing any minor penalties as prescribed under rule-13(i) to (v) of rule-13, the lending authority should consult the burrowing authority and in case of difference of opinion between lending authority and burrowing authority, the services of the Government servant shall be replaced at the disposal of the lending authority.

If the burrowing authority is of the opinion any major penalties as specified in clauses (vi) to (ix) of rule-13 should be imposed upon him, it shall replace his services at the disposal of the lending authority and transmit to it the proceedings of inquiry and the lending authority, it is the disciplinary authority, shall pass such order as it considers necessary.

If the lending authority is not the disciplinary authority, the lending authority should immediately send the case to the disciplinary authority who will pass necessary order as deemed necessary.

Before passing any such order the disciplinary authority must comply the procedure as prescribed in rule- 10 of OCS (CC&A) Rules, 1962.

If the borrowing authority is other than the Union or State Government

- i) The concurrence of the lending authority shall be taken before such action is taken.
- ii) But in the event of the Government servant being implicated in criminal case such action can be taken by such burrowing authority against him in anticipation of such concurrence.

In the event of difference of opinion between borrowing and lending authority, the services of Government Servant shall be replaced at the disposal of the later.

PART-VI**APPEALS****Rule-21 of OCS (CC&A) Rules, 1962**

No appeal shall lie against any order made by the Governor.

Rule-22 of OCS(CC&A) Rules, 1962

- 1) In Case of member members of Odisha Civil Services, Group-“C” or Group-D ----- Appeal against the order imposing penalties under rule-13 of O.C.S (CC&A) Rules, 1962 lies
 - a. to the authority specially empowered by an order made by the Governor in that behalf;
 - b. in the absence of any such order to the authority specified in the schedule; or
 - c. where such no authority is specified to the authority to which the authority imposing the penalty, is immediately subordinate.
- 2) In case of a member of an Orissa Civil Service, Group-A or an Group-B ----- Appeal against the order imposing penalties under rule-13 of O.C.S (CC&A) Rules, 1962 lies
 - To the Governor if such order is made by an authority other than the Governor.
- 3) In case of Common proceeding held under rule 17 of O.C.S (CC & A) Rules, 1962
 - Notwithstanding anything contained in sub rule (1) and (2), appeal against the order in common proceeding held under rule 17 shall lie to the authority to which the functioning as the disciplinary authority for this purpose of the proceeding is immediately subordinate.

Rule-23 of OCS (CC&A) Rules, 1962-

Appeal against the other orders

- (1) A Government servant may appeal against an order which -
 - (a) denies or varies to his disadvantages his pay , allowance, pension or other conditions of service as regulated by any rules or by agreement, or
 - (b) interprets to his disadvantage the provision of any such rules or agreement,
 - i) **to the Governor** if the order is passed by the authority which made the rules or agreement as the case may be or by any authority to which such authority is subordinate, and
 - ii) **to the authority** which made rules or agreement, if the order is passed by any other authority.
- (2) An appeal against an order—
 - (a) Stopping a Government servant at the efficiency bar in time scale on the ground of his unfitness to cross the bar;
 - (b) reverting to a lower service, grade or post, a Government servant officiating in a higher service , grade or post, otherwise than as a penalty.
 - (c) reducing or withholding the pension or denying the maximum pension admissible under the rules; and

(d) determining the pay and allowances for the period of suspension to be paid to a Government servant on his reinstatement or determining whether or not such period shall be treated as a period spent on duty for any purpose, shall lie---

- i) In the case of an order made in respect of a Government servant on whom the penalty of dismissal from service can be imposed only the Governor, to the Governor; and
- ii) in the case of order made in respect of any other Government Servant, to the authority to whom an appeal against an order imposing upon him the penalty of dismissal from service would lie.

Explanation- In this rule-

1. the expression of "Government Servant" includes a person who has ceased to be in Government service;

2. the expression "pension" includes additional pension, gratuity any other retirement benefit.

Rule-24 of OCS (CC&A) Rules, 1962

Period of limitation for Appeal- - No appeals under these rules shall be entertained unless it is submitted *within a period of three months* from the date on which the appellate receives a copy of the order appealed against;

Provided that the appellate authority may entertain the appeal after the expiry of the said period , if it is satisfied that the appellant had sufficient cause for not submitting the appeals in time.

Rule-25 of OCS (CC&A) Rules, 1962

Form and contents of Appeal--- (1) Every person submitting an appeal shall do so separately and in his own name.

(2) The appeal shall be addressed to the authority to whom the appeal lies,

- a) shall contain all material statement and arguments on which the appellant relies,
- b) shall not contain any disrespectful or improper language and shall be complete in itself.

Rule-26 of OCS(CC&A) Rules, 1962

Submission of Appeal --- Every Appeal shall be submitted to the authority which made the order the appealed against:

Provided that, if such authority is not the head of the office in which the appellant may be serving or if he is not subordinate to the head of such office, the appeal shall be submitted to head of such office who shall forward it forthwith to the said authority:

Provided further that, a copy of the appeal may be submitted direct to the appellate authority.

Rule-27 of OCS(CC&A) Rules, 1962**Withholding of Appeals :-**

1. The authority which made the order appealed against may withhold the appeal if:-
 - i) If it is an appeal against an order from which no appeal lies; or
 - ii) It does not comply any of the provisions under rule-25; or
 - iii) It is not submitted within the period specified in rule-24 and no reasonable cause is shown for the delay; or
 - iv) It is repetition of an appeal already decided and no new facts or circumstances are adduced:

Provided that an appeal withheld on the ground only that it does not comply with provisions of rule-25 shall be returned to the appellant and if submitted within one month thereof after compliance with the said provision, shall not be withheld.

2. Where an appeal is withheld the appellant shall be informed of the fact and the reasons therefore.
3. At the commencement of each quarter, a list of the appeals withheld by any authority during the previous quarter together with the reasons for withholding them shall be furnished by that authority to the appellate authority.

Rule-28 of OCS(CC&A) Rules, 1962**Transmission of Appeals-**

1. The authority which made the order appealed against shall without any avoidable delay, transmit to the appellate authority every appeal which is not withheld under rule 27 and thereupon such appeal shall be transmitted to that authority together with the comments of the authority withholding the appeal and the relevant records.
2. The authority to which the appeal lies may direct transmission to it of any appeal withheld under rule 27 and thereupon such appeal shall be transmitted that authority together with the comments of the authority withholding the appeal and the relevant records.

CONSIDERATION OF APPEALS**Rule-29 of OCS (CC&A) Rules, 1962**

- (1) In case of an appeal against an order imposing any of the penalties specified in rule 13, the appellate authority shall consider-
 - a) Whether the procedure prescribed in these rules has been complied with and , if not, whether such non-compliance has resulted in violation of any provisions of the constitution or in failure in justice;

- b) Whether the findings are justified; and
- c) Whether the penalty imposed is excessive, adequate or inadequate;

And, after consultation with the commission if such consultation is necessary in the case, pass orders-

- i) Setting aside , reducing , confirming or enhancing the penalty; or
- ii) Remitting the case to the authority which imposed the penalty or to any other authority with such direction as it may deem fit in the circumstances of the case;

Provided that-

- i) The appellate authority shall not impose any enhanced penalty which neither such authority nor the authority which made the order appealed against is competent in the case to impose;
 - ii) No order imposing an enhanced penalty shall be passed unless the appellant is given an opportunity of making any representation which may with to make against such enhanced penalty ; and
 - iii) If the enhanced penalty which the appellate authority proposes to impose is one of the penalties specified in clauses (vi) to (ix) of the rule-13 an enquiry under rule 15 has not already been held in the case, the appellate authority shall, subject to the provisions of rule-18, itself hold such inquiry and after giving the appellant an opportunity of making any representation which he wish to make against such penalty, pass such order as he make deem fit.
- (2) In the case of an appeal against any order specified in rule 23 the appellate authority shall consider all the circumstances of the case and pass such order as it deems just and equitable.
- (3) Copies of order passed by the appellate authority shall be supplied to the appellant free of cost.

Rule-30 of OCS (CC&A) Rules, 1962

Implementation of orders in Appeal-

The authority which made the orders appealed against shall give effects to the orders passed by the appellate authority.

REVIEW BY GOVERNOR

Rule-31 Governor's power of review

Governor may on his own or otherwise after calling for the records of the case review any order which is made or is appealable under these rules or the rules repealed by the rule-33 and after consultation with the Commission where such consultation is necessary:-

- (a) Confirm, modify or set aside the orders;
- (b) Impose any penalty or set aside , reduce , confirm or enhance the penalty imposed by the order;
- (c) Remit the case to the authority which made the order or any other authority directing such further action or inquiry as he considers proper the circumstances of the case ; or
- (d) Pass such other orders as he deems fit:

Provided that

- (i) an order imposing or enhancing a penalty shall not be passed unless the person concerned has been given an opportunity of making any representation which he may wish to make against such enhanced penalty;
- (ii) if the Governor proposes to impose any of the penalties specified in clauses (vi) to (ix) of rule-13 in a case where an inquiry under rule 15 has not been held, he shall subject to the provision of rule 18, direct that such inquiry be held and therefore, on consideration of the proceedings of such inquiry and after giving the person concerned an opportunity of making any representation which he may wish to make against such penalty pass such orders as he may deem fit.

REVIEW OF ORDERS BY APPELLATE AUTHORITY

(Rule-32)

Rule-32

The authority to an appeal against an order imposing any of the penalties specified in rule 13 lies may of its own motion or otherwise , call for the records of the case in a disciplinary proceedings , review any order passed in such a case and after consultation with the Commission, where such consultation is necessary , pass such orders as it deems for as if the Government Servant has preferred an appeal against such order:

But no action under this rule shall be initiated more than six months after the date of the order to be reviewed.

RIGHT TO INFORMATION ACT, 2005

In 2005 the Government of India passed a law called the Right to Information Act (RTI). The Act covers the whole of India except Jammu and Kashmir,

- Sweden is the first country who enjoys the right to Information
- India is the 48th Country to implement RTI

RTI Act covers all constitutional authorities, including the executive, legislature and judiciary; any institution or body established or constituted by an act of Parliament or a state legislature.

Why Right to Information?

“Lack of Transparency was one of the main causes for all pervading corruption and Right to information would lead to openness, accountability and integrity” - *Soli Sorabji*

Free flow of information from the Government to the people will not only create an enlightened and informed public opinion but also render those in authority accountable” *Mr. V.P. Singh, Prime Minister of India (1989)*

Why RTI?

To check/ prevent

- Lack of Transparency .
- Un-Accountability.
- Obstruction in free-flow of information.
- Poor delivery of services.
- Denial of Rights and Entitlements.

Right to Information Act, 2005 (w.e.f 12th October 2005)

- ✓ The enactment of the Right to Information Act, 2005 (RTI Act) is a historic event in the annals of democracy in India.
- ✓ Information is power and now a citizen has the right to access information "held by or under control of" the public authorities
- ✓ Concurrently, it is the duty of all public authorities to provide information sought by citizens.
- ✓ It prescribes mandatory disclosure of certain information to citizens

Right to Information

- Ask any questions to the Government or seek any information
- Take copies of any government documents
- Inspect any government documents.
- Inspect any Government works
- Take samples of materials of any Government work.

Objectives of RTI

- ✓ Operationalizing fundamental right to information;
- ✓ Setting up systems and mechanisms to facilitate people's easy access to information;
- ✓ Promoting transparency and accountability in governance;
- ✓ Minimising corruption and inefficiency in public offices and
- ✓ Ensuring people's participation in governance and decision making.

RTI-2005 IN BRIEF

SECTIONS

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

RIGHT TO INFORMATION AND OBLIGATIONS OF PUBLIC AUTHORITIES

3. Right to information.
4. Obligations of public authorities.
5. Designation of Public Information Officers.
6. Request for obtaining information.
7. Disposal of request.
8. Exemption from disclosure of information.
9. Grounds for rejection to access in certain cases.

SECTIONS

10. Severability.
11. Third party information.

CHAPTER III

THE CENTRAL INFORMATION COMMISSION

12. Constitution of Central Information Commission.

13. Term of office and conditions of service.

14. Removal of Chief Information Commission. or Information Commissioner.

CHAPTER IV

THE STATE INFORMATION COMMISSION

15. Constitution of State Information Commission.

16. Term of office and conditions of service

17. Removal of State Chief Information Commissioner or State Information Commissioner.

SECTIONS

CHAPTER V

POWERS AND FUNCTIONS OF THE INFORMATION COMMISSIONS, APPEAL AND PENALTIES

18. *Powers and functions of Information Commissions.*

19. Appeal.

20. Penalties.

CHAPTER VI

MISCELLANEOUS

21. Protection of action taken in good faith.

22. Act to have overriding effect.

23. Bar of jurisdiction of courts.

24. Act not to apply in certain organizations.

25. Monitoring

INFORMATION (Section 2 (f) of RTI Act)

Any material in any form, including records, documents, memos, e-mails, opinions, advice, press releases, circulars, orders, logbooks, contracts, reports, papers, samples, models, data material held in any electronic form

RECORD (As per Section 2(i) of RTI Act)

Record includes –

- Any document, manuscript and file;
- Any microfilm, microfiche and facsimile copy of a document;
- Any reproduction of image or images embodied in such microfilm (whether enlarged or not; and

- Any other material produced by a computer or any other device.

Right to information (u/s-2(j) of the RTI Act -2005)

means the right to information accessible under this Act which is held by or under the control of any public authority and includes the right to-

(i) inspection of work, documents, records;

(ii) taking notes, extracts or certified copies of documents or records;

(iii) taking certified samples of material;

(iv) obtaining information in the form of diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts where such information is stored in a computer or in any other device;

Suo motu Disclosure

What is to be disclosed?

Every public authority should provide as much information suo motu to the public through various means of communications so that the public have minimum need to use the Act to obtain information. Internet being one of the most effective means of communication, the information may be posted on the website.

Obligation of Public Authority under RTI

Maintenance of Record {u/s 4-1(a) of RTI Act}

Every Public Authority shall maintain all records duly catalogued and indexed which shall facilitates the right to information.

Public Information Officer

Public authorities have designated some of its officers as Public Information Officers. They are responsible to give information to a person who seeks information under the (RTI Act. Section 5(1))

Deemed PIO:

PIO may seek assistance of any other Officer as he or she considers it necessary for the proper discharge of his or her duties (Section 5(4)) Such Officer will be deemed as PIO for the purposes of providing the information requested (Section 5(5))

Assistant Public Information Officer (APIO)

These are the officers at sub-divisional level to whom a person can give his RTI application or appeal. These officers send the application or appeal to the Public Information Officer of the public authority or the concerned appellate authority. An Assistant Public Information Officer is not responsible to supply the information

Request for Information

- Name, Address [No Fee for BPL]

• Fee Rs. 10 by DD

• To be submitted to PIO or APIO in writing or through electronic means in English, Hindi or Official language of the area

An applicant making request for information shall not be required to give any reason for requesting the information or any other personal details (Section 6 (2))

Fees;

A citizen who desires to seek some information from a public authority is required to send, along with the application, (a demand draft or a bankers cheque) payable to the Accounts Officer of the public authority as fee prescribed for seeking information. If the person is from a disadvantaged community, he/she need not pay.

Transfer of Request to another Public Authority (Section 6(3) of RTI Act)

If the information requested is held by another public authority or the subject matter is more closely connected with the function of another public authority, then the PIO/Public Authority shall transfer *the applicationer such part of it to that other Public authority* as soon as practicable but in no case not later than five days from the date of receipt of the application and inform the Applicant Immediately.

Time limit for Providing Information

- Information to be provided *as expeditiously as possible* and not later than 30 days,
- 48 hours where life or liberty is involved,
- 35 days where request is given to APIO,
- 40 days where third party is involved and
- 45 days for information about human rights violation from listed security/ intelligence agencies.

Role of PIO& APIO

- PIO shall open and maintain a separate file in respect of every RTI Request
- If PIO fails to give decision on the request for information within the prescribed period, information shall be deemed refused [S.7(2)]
- When PIO decides to give the information requested on payment of any further fee, he shall [Sec. 7(3) of RTI Act] intimate the requestor, the details of further fee payable together with the calculations to arrive at the amount which represent the cost of providing the information.
- Exclude the intervening period between the dispatch of the above intimation and the payment of fees, from the time frame for supply of information.

- Inform the requestor concerning his right with respect to review the decision as to the amount of *fee charged or the form of access provided, including the particulars of the appellate authority, time limit, process and any other forms.*

[NO FEE for BPL] Rs. 2 for each page created or copied in A-4 or A-3 size paper Rs. 50/- for diskette/floppy Inspection of records - No fee for first hour, Rs. 5 for each subsequent hours

Role of PIO& APIO

- The person requesting the information shall be given the information free of charge if it could not be supplied in the prescribed time limit. [S. 7(6)]
- If PIO rejects the information sought, then he shall inform the requestor the following
 - a) The reasons for such rejection (Quoting the relevant provisions of the RTI Act);
 - b) The period within which an appeal against such rejection may be preferred; and
 - c) The Appellate Authority Section 7(8)

Information not to be disclosed

Section 8(1)

- Information affecting the sovereignty, security and integrity of India.
- Information forbidden to be published by any court of law or tribunal
- Information causing a breach of privilege of Parliament or the State Legislature;
- Commercial confidence, trade secrets or intellectual property.
- Cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers;
- Information that endanger the life or physical safety of any person.

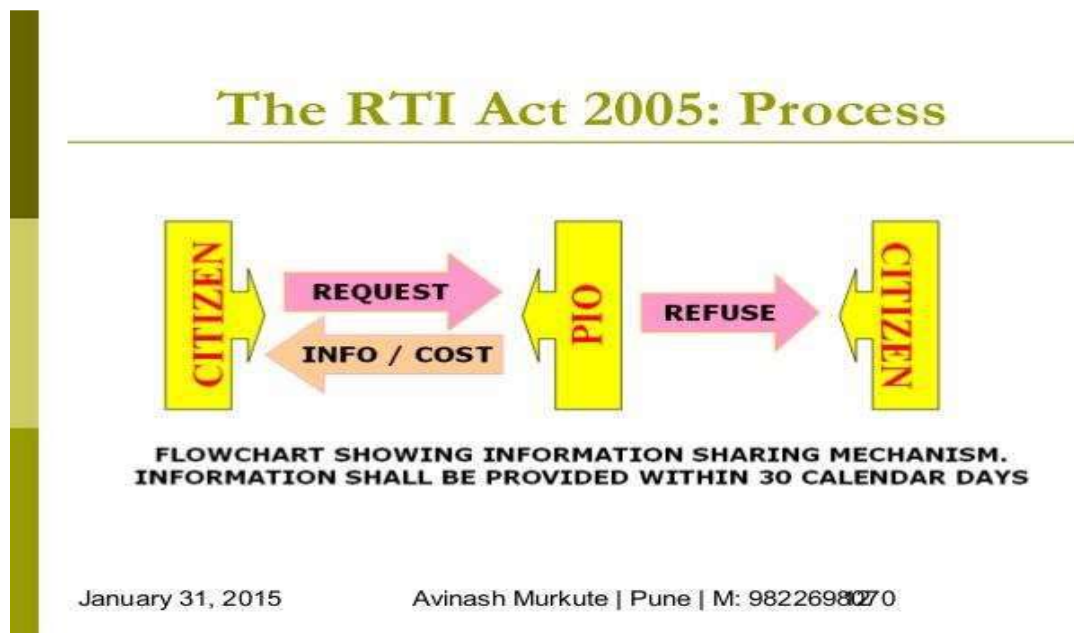
U/s-8(1) (e) of RTI Act; information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information

fiduciary' is derived from Latin word 'fiducia'(trust)

Fiduciary Relationship exists between

- a) Lawyer and Client
- b) Doctor and Patient
- c) Bank and Customer
- d) Trustee and Beneficiary

e) Organisation and Reporting Officer in respect of CR of an Employee



Section 9 - INFORMATION shall not be Disclosed

If it infringes copyright of any person other than the State.

- may reject a request for information where such a request for providing access would involve an infringement of copyright subsisting in a person other than the State.
- (the use of works protected by copyright law without permission)

Severability (Section 10)

Partial Disclosure of Information

Where a request for access to information is rejected on the ground that it is in relation to information which is exempt from disclosure, Then access may be provided to that part of the record which is not exempted from disclosure, and which can reasonably be severed from any part of that contains exempt information does not contain any information [Section 10(1)]

Third Party Information Sec-11

S. 2(n) third party" means a person other than the citizen making a request for information and includes a public authority.

First party	The person submitting an application or appeal
Second party	The public authority responsible for processing the application
Third party	Any other person or body, including another public authority

Third Party Information Section-11 of RTI Act

Third Party Information is that which relates to or has been supplied by a third Party and has been treated as confidential by that third Party [Section 11 of RTI Act]

Third Party Cases Section 11

1. Information supplied by third party to be treated as confidential, PIO must cause a notice to third party inviting his submission within 5 days. Except trade secrets, disclosure may be made if the public interest outweighs.
2. The third party within ten days to make representation on disclosure.
3. PIO to decide within 40 days and make a decision.
4. Third party to whom notice is given may prefer an appeal under Sec. 19. Third party to be heard before imparting information
 - If information sought has been supplied by third party or is treated as confidential by that third party, the PIO shall give a written notice to the third party within 5 days from the receipt of the request and take its representation into consideration.
 - Third party must be given a chance to make a representation before the PIO within 10 days from the date of receipt of such notice.

Appeal :

Who can appeal? section19

- ❖ Any person who does not receive a decision within the time specified
- ❖ Who is aggrieved by the decision of the PIO

First appeal with appellate authority in Public Authority

Apply within 30 days of PIOs order. Decision on appeals within 30-45 days

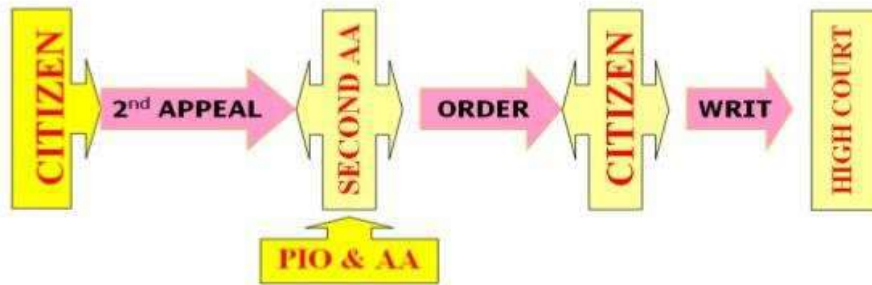
Second appeal to CIC or SIC

within ninety days of order of appellate authority or from the date on which order was due section19

First appellate authority is the authority senior to the rank of PIO

- On receipt of the appeal this appellate authority may call an explanation from the PIO or may invite the applicant and pass reasonable order after proper hearing
- If the requestor/ applicant is not satisfied with the response passed by the PIO and order passed by the first appellate authority, he can file second appeal with State Information Commission or Central Information commission as the case may be

The RTI Act 2005: Process



**FLOWCHART SHOWING SECOND APPEAL MECHANISM
NO TIME LIMIT FOR PASSING THE ORDER. PENDENCY IS VERY HIGH.**

January 31, 2015

Avinash Murkute | Pune | M: 9822698070

Appeal

- First Appellate Authority in the administrative unit. (Can be filed within 30 days of receipt of information or within 60 days of filing RTI application - if no information received).
- Second Appellate Authority: Information Commission (can be filed within 90 days of disposal of first appeal).

Second Appeal: [S. 19(3)]

To Information Commission within 90 days from: [19(3)] Expiry of time limit for disposal of 1st appeal; Date of receipt of decision on 1st appeal

Penalty [S. 20(1)]

Penalty of Rs 250 per day of delay in supplying information can be imposed by the Information Commissioner subject to the maximum of Rs. 25,000.00.

Penalty & Compensation

CIC/SIC can impose penalty of Rs 250/- per day on PIOs found guilty for:

- not accepting an application;
- delaying information release without reasonable cause;
- Malafidely denying information;
- knowingly giving incomplete, incorrect, misleading information;
- destroying information that has been requested and
- obstructing furnishing of information in any manner.

CIC/SIC can recommend disciplinary action against errant PIO Compensation to applicant

“Penalty” [S. 20(1)]

PIO will be given a reasonable opportunity of being heard before any penalty is imposed on him

Burden of Proof on PIO

In any appeal proceedings, the onus to prove that a denial of request was justified shall be on the PIO, who denied the request. [S. 19(5)]. Burden of proving that PIO has acted reasonably and diligently shall be on him [S. 20 (1) Provisio]

Disciplinary action against PIO [S. 20(2)]

- ✓ If PIO persistently violates his obligations under RTI Act,
- ✓ Information Commission shall recommend for disciplinary action against such PIO (Under Service Rules applicable.
- PIO will be given a reasonable opportunity of being heard before any penalty is imposed on him.

Apprehension :

- **The information will be misused.**
- **Officers and others will be black-mailed**

However this Act played a vital role to promote transparency and accountability in the working of every public authority in order to strengthen the core constitutional values of a democratic republic.

