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Property Statement

The State Government is committed to ensure a transparent and corruption free administration. As a step further in the above pursuit, Govt. has decided to make submission of annual property statement by Government Servants of all group & ranks and public representatives mandatory and to place the same in the public domain for access of everybody.

At present the submission of annual property statement by the Govt Servants is being regulated as per provisions of rule-21 of the Odisha Government Servants Conduct Rules, 1959. These rules had been amended in 2021 to implement the above decision of the Government.

Highlights

Applicable to all Government Employees (Group-A, B, C & D) and public representatives.

Statements will have access to general public and Lokayukt.

Annual Property Statement for a calendar year is to be submitted by 31st January of the succeeding year (Implemented for the year 2021 onwards)

Explanation: Statement for the period 01.01.2021 to 31.12.2021 is to be submitted by 31.01.2022

Before this, statements were being submitted for financial year and due date was 31st July of that year

PAR submission is not possible if property statement is not submitted.

Submission of property statement is a pre-requisite for promotion.

Group Insurance Scheme

Group Insurance Scheme was introduced for Government employees w.e.f. 01.03.1974 vide Finance Department Resolution No. 2594/F; dt. 25.01.1974. Initially, it was an optional scheme but made compulsory for all Government employees vide Finance Department Resolution No. 19043/F; dt. 15.04.1976, with a view to provide some financial benefit to the family for the un-timely death of a Government employee while in service. The benefit of the scheme introduced as social security measure to Government employees was further extended to the employees of the Aided Non-Government Educational Institutions, Four Universities, Board of Secondary Education, Odisha, Cuttack and to the Council of Higher Secondary Education, Odisha, Bhubaneswar vide Finance Department Office Memorandum No. 27085/F; dt. 31.05.1978. The benefit of the scheme was further extended to the employees of Urban Local Bodies (Municipal Council and Municipal Corporations/ Municipalities/NACs etc.) w.e.f. 01.04.1981 and to the Teachers of Zilla Parishad appointed under regular establishment w.e.f. 29.08.2011 vide Finance Department Resolution No. 25370/F; dt. 05.06.1981 and Office Memorandum No. 37750/F; dt.29.08.2011 respectively.

Later, Government also decided that the benefits of the Group Insurance Scheme introduced by Government will be applicable to appointments made under Sub-Rule (2) of Rule(5) of the Odisha Group 'C' and Group 'D' posts (Contractual appointment) Rules, 2013 vide Finance Department Resolution No. 30669 Dt.01.12.2015.

About the scheme:

Quantum of one-time refundable deposit during entry into service (to be realised from the employee)

₹7,500 ₹20,000 (Grade pay upto 4800)

₹12,000 ₹30,000 (Grade pay 5400 & above)

Sum assured under GIS in case of death while in service :

₹1,50,000 ₹4,00,000 (Grade pay upto 4800)

₹2,50,000 ₹6,00,000 (Grade pay 5400 & above)

Amount of financial assistance for performance of obsequies:

₹5,000 ₹10,000

On retirement / resignation, only the deposited amount will be refunded to the employee.

Hired Vehicles**Eligibility:**

- (i) Latest comprehensive instructions regarding hiring of private vehicles for official use by State Government Offices has been explained in FDOM No.15836 Dt.27.05.2025.
- (ii) The revised rate will be applicable to new contracts for which bids will be invited after issue of this office memorandum.
- (iii) Only those HoDs who do not have an earmarked vehicle and who have to perform extensive tours, will be allowed to hire a vehicle at par with Collectors/Superintendent of Police on case-to-case basis with prior concurrence of Finance Department. The mileage, as prescribed above, shall also be applicable for equivalent model of Government Vehicles.
- (iv) Officers in the rank of Additional secretary and above or equivalent and Heads of Department are entitled for independent vehicle' Provision of "Pool Vehicle" shall be made only for the officers in the rank of under Secretary / Deputy secretary / Joint secretary or of equivalent rank working in State Government Departments and Heads of Department.
- (v) A model Service Provider Agreement is at Annexure-II and the Log Book format is at Annexure-III. (Page 7 to 16 of FDOM No.15836 Dt.27.05.2025.)
- (vi) The hiring charges do not include fuel cost (petrol/diesel) which is to be paid separately basing norms.
- (vii) The vehicles shall not be older than three years at the time of submission of bid. Vehicles older than seven years should be replaced by new vehicles by the service Provider.
- (viii) The period of the contract shall be for a period of 3 years which may be extended by maximum 1 year subject to satisfactory performance.
- (ix) Vehicles used by Officers of the grade of Heads of Department and above up to maximum of 2500 kms in a month. Vehicles used by other Officers and for pool duty up to maximum of 2000 kms in a month.
- (x) In case of variation exceeding 20%, Administrative Department shall accord approval recording the reason of variation.

House Building Advance (HBA)

Eligibility:

- (a) All permanent State Government Employees;
- (b) Permanent AIS officers allotted to the State;
- (c) Permanent AIS officers allotted to the State but on a Central deputation for not more than six years;
- (d) Permanent Judges of Odisha High Court;
- (e) All regular State Government employees who have rendered at least five years of service. In case both the husband and wife are State Government servants and eligible for grant of advance, it shall be admissible to only one of them. The above officers are eligible subject to the condition that:-

- ☐ the applicant must not avail any loan from any Government source;
- ☐ Neither the applicant nor his wife/ husband/ minor child is an owner of a house. However, house in a village will not be counted.

Purpose :

The advance is admissible in following cases:

- (a) Purchase of land and construction of house;
- (b) Construction of house on existing land;
- (c) Purchase a ready built house, if
 - ☐ the house is a newly built one;
 - ☐ the house has not been lived in;
 - ☐ the agency offering it for sale is a Government/ Semi Government or autonomous institution.
- (d) Additional enlarging the existing accommodation and for completion of the incomplete building owned by the employee.

Amount of Advance:

The maximum limit of HB advance and mode of the release amount in different cases has been laid down in Finance Department Office Memorandum No 17502/F, dated 13.07.2022.

(a) 50 months' basic pay subject to maximum of 40.00 lakhs or cost of land and construction of house or repaying capacity whichever is the least is admissible in the following manner;

Purchase of land and construction of building, in two installments, 60% for purchase of land, 40% after submission of sale deed, plan & estimate, counter signed by the Executive Engineer concerned;

Construction of building on the existing land (in two installments and mortgage of 60% on submission of sale deed, plan & estimate counter signed by the Executive Engineer concerned, 40% after submission of utilization certificate);

Purchase of ready built house (in two installments), 60% on submission of allotment/ consent letter and registration of the draft agreement deed , 40% after submission of payment receipt from the seller.

(b) 50 month's pay or 10.00 lakhs or cost of enlargement or repaying capacity for

- ☐ enlarging the living accommodation of existing house (one installment);
- ☐ Completion of incomplete building (one installment).

Rate of Interest:

The advances carry simple interest from the date of advance at the prescribed rates issued by Finance Department from time to time. The current rate of interest for the advance is fixed at 8% per annum.

The amount of interest shall be calculated on the balances outstanding on the last day of each month.

However, before completion of recovery of principal installments, the Accountant General shall be moved to intimate the amount of interest.

Repayment of Advance:

The advance together with the interest thereon shall be repaid in full by monthly installments within a period not exceeding 25 years. The maximum number of installments for repayment of Principal and payment of Interest is 225 and 75 respectively. There shall be a moratorium period of 18 months for repayment of advance.

(a) Unless the moratorium period is availed, the recovery of advance shall commence from month following the drawal of the advance. Where moratorium period is is availed, the repayment will begin after its expiry.

(b) For a Government servant, who, is due to retire within 20 years and willing to repay from DCRG may be permitted to repay the advance with interest in suitable installments.

(c) In case the Government servant does not repay the balance of the advance due to Government on or before the date of his retirement, it shall be open to the Government to enforce the security of the mortgage at any time thereafter, and recover the balance of the advance due together with the interest and cost of recovery, by sale of the house or in such other manner as may be permissible under the Law.

Procedure for processing of applications:

A. Each eligible employee shall submit application in the prescribed form along with Annexure I and II (in duplicate) available in Finance Department website. Following documents are to be enclosed along with the application:

Negotiation letter from the owner of the land for purchase of the land.

Declaration relating to ownership of property, if any, in the name of wife/ husband/ minor child.

For enlargement of living accommodation, an attested copy of sale deed, site plan in support of title of the property.

Having a land, attested copy of sale deed/ site plan in support of the title of land.

B. After receipt of the application and related information in prescribed format from the employee, the concerned authority/ officer shall:-

Scrutinize it and be satisfied about the correctness of the facts including authenticity of the sale deed/site plan;

Consult with the Law Officer/ Revenue/ Registration authorities, if necessary;

Forward the application to the Public Works Executive Engineer of the locality so as to seek his views/ recommendations in terms of plan and estimate, quantum of advance;

Obtain approval of the competent authority, issue sanction order for grant of advance to applicants incorporating provisions like:-

☐ Execution of an agreement, Mortgage deed, Surety Bond, Undertaking in the prescribed forms as the case may be;

☐ On the basis of availability of funds allotted by Finance Department, appropriate amount shall be disbursed to the applicant.

☐ For purchase of land or a ready-build house seeking an undertaking to the effect that negotiation is at concluding stage along with price;

C. Before the advance is disbursed, submission of surety from a permanent State Government servant from a Govt. Employee of equivalent or higher rank in prescribed form(OGFR Form no 18) may be ensured in following cases :-

- ☐ Applicants who are not permanent Government servants;
- ☐ Applicants who are due to retire from service within a period of eighteen months;

D. On receipt of the recommendations of the Public Works Executive Engineer of the locality, the formal sanction to the grant of the advance may be accorded, or if necessary, the original sanction order issued (in cases where the advance is required partly for purchasing a plot of land) may be amended suitably.

- ☐ At the time of release of first installment, an agreement shall be executed by the applicant to repay the advance;
- ☐ Before, subsequent release, the applicant should mortgage the land, building in favour of the Government till completion of repayment of advance along with accrued interest;
- ☐ The prescribed format of application, annexure, agreement, mortgage are available in Finance Department official website.
- ☐ The safe custody of such agreement, mortgage etc should be ensured.

Utilization of the advance for a purpose other than that for which it is sanctioned shall render the employee liable to disciplinary action under the OCS(CCA) Rule.

MOTOR CAR / MOTOR CYCLE / MOPED ADVANCE

- (i) The principal amount of advance in respect of Motor Car will be recovered in maximum of 100 consecutive monthly installments and in respect of Motor Cycle /Scooter the recovery will be maximum of 60 consecutive monthly installments.
- (ii) Recovery towards interest shall immediately follow the last installment of recovery of the principal amount of advance.
- (iii) In case of Motor Car advance, the interest shall be recovered in 25 maximum installments and in case of Motor Cycle and Moped advance; the interest shall be recovered in 10 maximum installments. Recovery of both principal & interest should be programmed in such a manner that the same can be effected before one year of the date of superannuation.
- (iv) Sanction of advance from time to time will be regulated as per provision contained in rule 238 of OGFR Vol.I.
- (v) A temporary Government servant, at the time of availing the advance, shall furnish a surety from a permanent Government servant in OGFR 18.
- (vi) The employee in receipt of the Motor Cycle/ Moped/ Motor Car advance shall execute an agreement in OGFR 19 to repay the advance.
- (vii) A mortgage deed in OGFR 20 mortgaging the car in favour of the Government shall be ensured from the Government servant.
- (viii) The time limit for sanction of 2nd and subsequent advance for the purpose is 4 years subject to condition that NDC in respect of previous advance is issued by the AG(O).

Electric Motor Vehicle Advance

(Interest Free)

Guidelines for sanction of Interest Free Electric Vehicle advance to Government Employees are described in FDOM No.8524 Dt.05.04.2022.

- a) The advance for purchase of Electric vehicles for the State Government employees will be available only upto 31st December, 2025. The application received after the expiry of the Policy period will not be considered.
- b) Electric Motor Car will be available only to Group-A & Group-B category of Government Employees. The maximum amount of advance is limited to 75% of the cost of the Electric Vehicle (Ex-Showroom Price) subject to maximum of Rs.15 lakh.
- c) Electric two-wheeler (electric motor cycle / scooter / scooty / invalid carriages etc.), will be available to Group-C and Group D Government employees and

above. The advance amount is limited to 75% of the cost of the Electric Vehicle (Ex-Showroom Price) subject to maximum of Rs.2 lakh.

d) The advance amount is to be recovered in 100 equal installments from monthly salary of Government employee from subsequent months. If the Government employee retires or expires without payment of full amount of loan, the residual amount needs to be recovered from their arrear salary bill, leave salary bill, pension, Commutation pension or gratuity before its disbursements. If he/she resign/quits from Government Service, the amount will be recovered under OPDR Act.

e) If the Government servant so desires, he is allowed to repay the installment in advance.

f) Other condition as prescribed under Rule-2 of chapter 14 of Odisha General Financial Rule (Volume-I) and circulars issued there under in force for sanction of Interest bearing advance for purchases of vehicle is applicable in this case mutatis mutandis.

g) The advance is debitable to "Demand No - OS - 7610 - Loans to Government servants etc. - 00 - Administrative Expenditure - Establishment, Operations and Maintenance Expenditure - 202 - Advance for purchase of Motor Conveyances - 3609 - Advance for purchase of Electric Operated Motor Car / Motor Cycle - 48001 - Advances."

h) Government Employees have to furnish copies of Registration Certificate, Insurance and Retail Invoice of the vehicle to the Sanctioning Authority within three months from the date of release of the advances.

i) Government Employees who are eligible for both electric (Four Wheeler & Two Wheeler) vehicle advance can avail either of one advance at a time.

j) Utilisation of advance otherwise shall attract action under OCS(CC&A) Rules, 1962 apart from refund of the entire advance drawn alongwith interest forthwith to Government.----

Computer Advance (CA)

Eligibility :

(i) For sanction of advance to purchase a Personal Computer, a Government servant whose basic pay is ₹9300/- and above excluding Grade Pay is eligible.

(ii) The present amount of the Computer Advance is ₹40,000 or the cost of the computer whichever is less.

(iii) The Computer Advance will be admissible to an eligible Government servant once in 4 (four) years. The period of 4 (four) years shall count from the date of drawal of last advance.

(iv) The Government servant who has already drawn such advance and the period of 4 years has not elapsed from the date of drawal of advance and who fails to furnish the “NO DEMAND CERTIFICATE” from the Account General Odisha shall not be eligible for grant of subsequent advance of purchase of personal computer.

(v) The Computer Advance facility shall also be applicable to AIS Officers working in the affairs of State and also on deputation to Central Government for not more than 6 years.

(vi) A temporary Government servant, at the time of availing the advance, shall furnish a surety from a permanent Government servant in OGFR 18.(Download.PDF)

(vii) The employee in receipt of the Personal Computer advance shall execute an agreement to repay the advance in OGFR 19. (Download.PDF)

(viii) A mortgage deed in OGFR 20 mortgaging the Personal Computer in favour of the Government shall be ensured from the Government servant.

Repayment / Recovery

(ix) The advance will be recovered in maximum 50 (fifty) consecutive monthly installments and interest in subsequent 10 (Ten) consecutive monthly installments. The recovery of interest shall be immediately follow the last installment of recovery of the principal. The recovery of both principal & interest be regulated in such a manner that, the same can be effected before 1 year of the date of superannuation of the Government Servant.

Sanctioning

(x) The Administrative Department/Heads of Department are empowered to sanction personal computer advance in respect of individual Government employees observing the norms/conditions stipulated in the Office Memorandums of Finance Department. Sanction of advance from time to time will be regulated as per provision contained in rule 238 of OGFR Vol.I.-----

Festival Advance (FA)

Eligibility :

- (i) An employee who are in Pay Level of 9 and below in the State Pay matrix as per Odisha Revised Scales of Pay Rules, 2017 is eligible for Festival Advance.
- (ii) This is an Interest Free advance.
- (iii) The amount paid as “Festival Advance” is Rs. 20,000/- with effect from 06.10.2018
- (iv) The Head of the Office is competent to sanction Festival Advance on the eve of specified festivals as declared by Finance Department from time to time.
- (v) This advance is drawn from the allotment made by the Administrative Department.
- (vi) The advance is to be recovered in 10 equal monthly installments from the monthly salaries of the employee.
- (vii) Unless the full amount is recovered, the employee cannot be sanctioned Festival Advance further.
- (viii) Latest circular of Finance Depart to be followed FDOM No 32216/F, dated 06.10.2018..----

Kinds of Leave for Government of Odisha Employees

The Government of Odisha provides various types of leave to its employees, ensuring support for different personal and professional needs. These include Earned Leave, Half Pay Leave, Commuted Leave, Leave Not Due, Extra-Ordinary Leave, Maternity Leave, Paternity Leave, Child Adoption Leave, Study Leave, Hospital Leave, Special Disability Leave, Casual Leave, Special Casual Leave, and Quarantine Leave.

Earned Leave (EL)

- **Definition:** Leave earned for periods spent on duty.
- **Admissibility:** 30 days per calendar year for non-vacation departments. 15 days are credited in advance on January 1st and July 1st.
- **Carry Forward:** Leave at credit from the previous half-year is carried forward.
- **Maximum Accumulation:** Cannot exceed **300 days**. Any excess after credit on Jan 1 or July 1 lapses if not availed in that half-year.
- **Credit Calculation:** 2.5 days for each completed calendar month of service. No EL for the joining month if joining mid-month.
- **Reduction for EOL:** Reduced by 1/10th of Extra-Ordinary Leave (EOL) availed in the previous half-year, up to a maximum of 15 days.
- **Rounding Off:** Fractions of a day are rounded to the nearest day.
- **Joining Time:** Up to 10 days of un-availed joining time can be credited as EL, provided the total EL doesn't exceed the maximum limit.
- **Vacation Departments:** EL for employees in vacation departments (School & Mass Education, Higher Education, Industries, Subordinate Judges & Munsifs) is reduced if vacation is fully or partly availed.
- **Combination with Vacation:** Can be combined with vacation; total duration of EL and vacation not to exceed **180 days**. Total duration of Vacation, EL, and Commuted Leave not to exceed **240 days**.
- **Application Form:** OGFR Form No.-3.
- **Maximum Grant:** Maximum **120 days** at a time.
- **Leave Salary:** Equal to the pay drawn immediately before proceeding on leave.

- **Encashment:**
 - **Retirement:** Up to **300 days** of un-utilized EL can be encashed at superannuation, voluntary, invalid, or premature retirement. Also applicable to family members of deceased government servants.
 - **Resignation:** Half of the EL at credit on the date of resignation is encashed. No application needed.
- **Additional EL:** 15 days of additional EL for staff of Odisha Bhawan, Utkal Bhawan, State Guest House, Police Service, Fire Service Personnel, and Jail employees for working on Sundays/Public Holidays; can be surrendered for leave salary annually.

Half Pay Leave (HPL)

- **Definition:** Leave earned for every completed year of service.
- **Credit:** 20 days for each completed year of service (includes duty and all leave periods, including EOL).
- **Granting Condition:** Granted on medical certificate or private ground.
- **Option to Avail:** Can be availed even if Earned Leave is due.
- **Maximum Ceiling:** No maximum ceiling for credit.
- **Conversion:** Can be converted to Commuted Leave on medical ground.
- **Leave Salary:** Half of the pay drawn immediately before proceeding on leave.

Commuted Leave

- **Nature:** A converted form of Half Pay Leave.
- **Granting Condition:** Granted on medical certificate, not exceeding half the HPL due.
- **Purpose:** To convert half pay leave into full pay leave.
- **Eligibility:** Granted to both permanent and temporary employees.
- **Debit:** Twice the amount of leave taken is debited from HPL account.
- **Maximum Limit:** Maximum **240 days** for the entire service period.
- **Combination:** Total duration of Earned Leave and Commuted Leave combined not to exceed **240 days**.

- **Return to Duty:** Granted only when the sanctioning authority is satisfied that the employee will return to duty.

Leave Not Due (LND)

- **Eligibility:** Permanent Government servants who have no Half Pay Leave at their credit.
- **Maximum Limit:** Total period not to exceed **360 days** during entire service.
- **Granting Condition:** On medical certificate or private ground.
- **Without Medical Certificate:** 90 days at a time, and 180 days in the entire service period.
- **Limitation:** Limited to the HPL likely to be earned subsequently.
- **Debit:** Debited against Half Pay Leave.
- **Leave Salary:** Admissible at Half Pay Leave rate.

Extra-Ordinary Leave (EOL)

- **Nature:** Leave without pay.
- **Granting Circumstances:**
 - When no other leave is admissible.
 - When other leave is admissible, but the government servant specifically applies for EOL.
- **Limit:**
 - **Permanent Government Servants/Temporary (3+ years continuous service):** No limit, but continuous absence should not exceed 5 years (implying deemed resignation).
 - **Temporary (less than 3 years continuous service):** Max 2 months, 4 months (with medical certificate), or 18 months (for tuberculosis/leprosy treatment) on any one occasion.
- **Combination:** Can be combined with or in continuation of any other kind of leave.
- **Retrospective Conversion:** Periods of absence can be converted into EOL retrospectively.

- **Service Count:** Not accounted for maximum continuous absence for duty on leave (28 months).
- **Debit:** Not debited against leave account.
- **Leave Salary:** No leave salary admissible.

Maternity Leave

- **Eligibility:** Female Government servants with less than two surviving children, for childbirth, abortion, or miscarriage. Also admissible to female contractual government servants against sanctioned posts.
- **Exclusion:** Not admissible to female contractual employees engaged through outsourcing agencies.
- **Application:** Requires a certificate from an authorized medical practitioner (private registered medical practitioner accepted for miscarriage/abortion).
- **Third Issue:** Admissible for a third issue if the employee has less than two surviving children.
- **Maximum Ceiling:** 180 days.
- **Miscarriage Limit:** Maximum 6 weeks for miscarriage.
- **Combination:** Can be combined with any other leave if supported by a medical certificate.
- **Debit:** Not debited against leave account.
- **Leave Salary:** Equal to the pay drawn at the time of taking leave.
- **Sanction:** Invariably sanctioned before proceeding on leave; leave salary drawn upon sanction.

Child Adoption Leave

- **Eligibility:** Female Government servants with less than two surviving children, for adopting a child up to one year of age. Also admissible to female contractual government servants against sanctioned posts.
- **Exclusion:** Not admissible to female contractual employees engaged through outsourcing agencies.
- **Duration:** 180 days, in line with maternity leave.
- **Application:** Supported by legal adoption deed and child's birth certificate from competent authority.

- **Debit:** Not debited against leave account.
- **Sanctioning Authority:** Authority competent to grant ordinary leaves; Head of Office can also grant.
- **Leave Salary:** Equal to the pay drawn at the time of taking leave.

Paternity Leave

- **Eligibility:** Male Government servant with less than two surviving children, during wife's confinement for childbirth.
- **Duration:** Up to **15 days**, to be availed within six months from the date of child's delivery.
- **Combination:** Can be combined with any other kind of leave.
- **Debit:** Not debited against leave account.
- **Lapse:** Lapses if not availed within the six-month period.
- **Refusal:** Normally not refused except in exigencies of service.
- **Leave Salary:** Equal to the pay drawn at the time of taking leave.

Study Leave

- **Purpose:** To study scientific, technical, or similar problems or undergo special instruction in the public interest.
- **Exclusion:** Not ordinarily granted to subordinate service government servants, except in exceptional cases.
- **Eligibility Restrictions:** Not ordinarily granted to government servants with less than five years of service or within three years of retirement option (or 25 years of service if option is after 20 years). Doctors under H & FW Department may be granted within the first five years of service.
- **Maximum Limit:**
 - **General:** Not to exceed **two years** during whole service.
 - **Doctors (H & FW Dept.):** Six years for PG and Post PG higher studies.
- **Combination:** Total period of study leave in combination with other leaves (except medical certificate or EOL) should not exceed 30 months. For PhD courses, total absence (including other leaves, excluding EOL) should not exceed 36 months.

- **Obligation:** Incumbent must execute a bond.
- **Costs:** Cost of study courses borne by the government servant.
- **Travel:** No Travelling Allowance for journeys; journey time included in Study Leave.
- **Service Impact:** Counts as service for **promotion and pension**, but **not for leave**. Does not affect already due leave.
- **Debit:** Not debited against leave account.
- **Leave Salary:** Equal to pay and Dearness Allowance admissible immediately before leave.
- **Remuneration Adjustment:** Scholarship, fellowship, stipend, or other remuneration received during study leave are adjusted against leave salary (salary not to be less than HPL salary).
- **Study Allowance:** No study allowance paid.
- **Increment:** Counts for increment, but financial benefit from increment is from the date of return from leave.

Hospital Leave

- **Eligibility:** Group-D Government servants and Group-C Government servants whose duties involve handling dangerous machinery, explosives, poisonous drugs, or hazardous tasks, for medical treatment due to illness or injury sustained during official duties.
- **Duration:** Limited to **3 months on average pay** in any 3-year period.
- **Combination:** Can be combined with other kinds of leave; total period after combination not to exceed 28 months.
- **Sanctioning Authority:** Authority competent to grant ordinary leaves.
- **Certification:** Granted on production of a medical certificate from an Authorized Medical Attendant.
- **Debit:** Not debited against leave account.
- **Leave Salary:** Equal to leave salary on EL or HPL, depending on the leave sanctioned.

Special Disability Leave

- **Eligibility:** Government servant disabled by accidental injury during official duties.

- **Conditions:** Disability must manifest within three months of cause and be promptly reported.
- **Duration:** As per Medical Board certificate; maximum **24 months** for one disability.
- **Combination:** Can be combined with other kinds of leave.
- **Multiple Grants:** Can be granted more than once if disability worsens or reoccurs.
- **Service Count:** Treated as **qualifying service for pension**.
- **Debit:** Not debited against leave account.
- **Leave Salary:**
 - First 4 months: Equal to leave salary on EL.
 - Remaining period: Equal to leave salary on HPL.
- **Compensation Adjustment:** Leave salary reduced by any compensation received under Workmen's Compensation Act.

Casual Leave (CL) / Special Casual Leave (Spl. CL)

- **Applicability:** All Government servants.
- **Nature:** Not a recognized form of leave under Odisha Leave Rules, 1966. Regulated by Appendix-6 to the Odisha Service Code.
- **Earning:** Not earned by duty.
- **Duty Status:** Technically, a government servant on CL is **not treated as absent from duty**.
- **Right to Claim:** Cannot be claimed as of right.
- **Maximum Limit:**
 - **CL:** Up to **10 days** in a calendar year.
 - **Spl. CL:** 5 days a year in special circumstances.
- **Proportionate Grant:** Granted proportionately if service does not cover a full calendar year.
- **Purpose:** To meet emergencies (e.g., illness, temporary indisposition, death of relatives, religious rites, medical advice, family/business affairs). Not for rest or change.

- **Specificity:** Purpose must be specific, not vague.
- **Combination with Holidays:** CL/Spl. CL combined with intervening Sundays and other authorized holidays shall **not exceed ten days at a time**.
- **Intervals:** Not granted at short intervals.
- **Application:** Generally 3 days prior, except in unforeseen circumstances.
- **Half Day CL:** Admissible for urgent private work; debited from CL account.
 - Forenoon session: Required to report at 2:00 PM.
 - Afternoon session: Allowed to leave at 1:30 PM.
- **Sanctioning Authority:** Administrative Departments and HoDs can delegate powers to subordinate authorities (preferably Heads of Offices). Section Officers can grant 2 days at a stretch, up to 7 days in a year to their staff.
- **Record Keeping:** CL Register to be maintained.
- **Combination with Regular Leave: Cannot be combined** with other kinds of regular leaves.
- **Contractual Employees:** 12 days of special leave for persons engaged on contract basis for one year. This leave does not carry over to the next year.

Quarantine Leave

- **Purpose:** Absence from duty due to presence of infectious disease (e.g., Cholera, Smallpox, Plague, Diphtheria, Typhus fever, Cerebrospinal meningitis) in the government servant's family or household.
- **Sanction:** Granted by sanctioning authority on certificate from a Medical or Public Health Officer.
- **Duration:** Not exceeding **21 days**, or **30 days** in exceptional circumstances.
- **Further Leave:** Any further necessary leave treated as ordinary leave.
- **Combination:** Can be combined with other kinds of leave.
- **Duty Status & Pay:** Not treated as absent from duty; pay is not intermitted.
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Joining Time in Odisha Government Service

Meaning & Admissibility

- **Definition:** Time allowed to a government servant to:
 - Join a new post (at the same or a new station) on transfer.
 - Proceed to or return from a place of training. (Rule-24, OSC)
- **Circumstances for Grant:**
 - Joining a new post without availing leave after relinquishing the old post.
 - Joining a new post on return from leave of not more than six months.
 - Joining a new post on return from leave of more than six months when sufficient notice of the new appointment was not received.
 - Proceeding to or returning from training.
 - Joining a new post after discharge due to establishment reduction and re-appointment in another government office, if the new appointment order is received while still in the old post.
 - Joining a new post after a break of up to 30 days, following discharge due to establishment reduction, provided 3 years of continuous service were completed at discharge. (No joining time pay in this specific case). (Rule-198, OSC)
 - Joining a new post obtained through direct recruitment under the State Government, if the application was made through proper channel.

Quantum of Joining Time

The calculation of joining time depends on the nature of the transfer/movement:

- **Transfer within the Same Station:**
 - **1 day** (including a holiday), as it doesn't involve a change of residence.
 - "Same station" means the area within the jurisdiction of urban local bodies (municipality, corporation, NAC). (Rule-199, OSC)
- **Transfer from One Station to Another:**

- **Preparation Time: 6 days.**
 - *Exception:* No preparation time for joining or returning from training of not more than 3 months' duration. Only minimum transit period (including Sundays/holidays) is allowed.
- **Distance Covered (in addition to preparation time):** Calculated as per the mode of journey:

Sl. No	Mode of Journey	Distance in km	Number of days
1	Aircraft	-	Actual time (1 day)
2	Railways	500	1 day
3	Motor Vehicle	160	1 day
4	Ocean Steamer	350	1 day or actual time
5	River Steamer	150	1 day
6	Horse drawn conveyance	50	1 day
7	In any other way	25	1 day

- **Additional Rules for Calculation:**
 - Travel by road (not exceeding 8 kms) to/from a Railway station, Bus terminus, or Steamer ghat at the beginning or end of a journey **does not count** for joining time.
 - For any fractional portion of the prescribed distance, an **extra day** is allowed.
 - A **Sunday does not count as a day** for distance calculation in this rule, but Sundays are included in the maximum period of thirty days.
 - For training not exceeding three months, only the minimum transit period (including Sundays/holidays) is allowed as joining time.
 - Unavoidable time spent awaiting steamer departure at the ghat is also admissible.
- **Maximum Joining Time:** The maximum period admissible is **30 days**. (Rule-200, OSC)

Calculation Route

- Joining time is calculated based on the distance between the old and new headquarters, or from/to the place where charge is handed over/taken over, by the **direct route ordinarily used by travelers**. (Rule-202 & 203, OSC)

Commencement of Joining Time

- Begins from the date of relinquishment of charge of the old post:
 - If charge handed over in the **forenoon**: Joining time starts on that date.
 - If charge handed over in the **afternoon**: Joining time starts on the following date.

Special Scenarios

- **Appointment to New Post While in Transit:**
 - A fresh spell of joining time begins the day after receiving the revised appointment order.
 - Calculated from the place where the order was received to the new posting place.
 - **No second 6-day preparation period** is admissible in such cases. (Rule-204, OSC)
- **Availing Leave While in Transit:**
 - If leave is taken while in transit, the joining time already availed must be included in the leave period.
 - Normal joining time is allowed on the expiry of the leave. (Rule-205, OSC)
 - If leave on medical grounds is taken after availing a portion of normal joining time, that portion stands, and the balance joining time is allowed after leave expiry.
- **Appointment to New Post While on Leave (not more than 6 months):**
 - Joining time is calculated from the old station OR from the place where the order was received, whichever results in less joining time.
- **Joining Time in Vacation Department:**
 - **Not availed vacation:** Entitled to ordinary joining time from the date of relief.

- **Availed vacation (relieved on last working day before vacation):** Must take over new duties on the first working day after vacation.
- **Transferred during vacation:** If remaining vacation period is equal to or more than normal joining time, no joining time. If less, the difference between admissible joining time and remaining vacation is allowed.
- **Vacation suffixed to leave:** No joining time admissible. (Rule-207, OSC)

Extension of Joining Time

- Can be granted beyond admissible limits under these circumstances:
 - Inability to use ordinary mode of travel, leading to unavoidably longer journey time.
 - Inability to take over charge after reporting due to circumstances beyond control.
 - When extension is considered necessary for public convenience.
 - When rules operate harshly (e.g., missed steamer, sickness during journey through no fault of the government servant). (Rule-208, OSC)
- **Power to Extend:**
 - **Appointing Authority:** Up to 90 days (maximum).
 - **Administrative Department:** Up to 120 days (maximum).
 - **Beyond 120 days:** Requires concurrence of the Finance Department.

Joining Time Pay

- **Status:** Joining time is treated as **duty**. (Rule-13(a)(ii), OSC)
- **Pay Entitlement:**
 - **Joining without leave:** Pay equal to the lower of (pay drawn before relinquishment of old post) or (pay to be drawn on taking new post).
 - **Joining after leave (not more than 6 months):** Leave salary applicable for earned leave.

- **Proceeding to/Returning from Training:** Pay equal to the least of (pay drawn prior to training), (pay to be drawn on return), or (pay drawn while on training).
- **Allowances:** Compensatory Allowances (DA, HRA at old headquarters rates), Incentive Allowance, etc., are also paid.
- **Transfer at Own Request:** Normal joining time is admissible, but **no joining time pay** is allowed. (Rule-209, OSC)

Overstayal of Joining Time

- Considered as **willful absence from duty and misconduct**.
- Government servant is **not entitled to pay or leave salary** after the end of the joining time. (Rule-210, OSC)

Unavailed Portion of Joining Time

- The un-availed portion (up to a maximum of **10 days**, reduced by days actually availed) is credited to the government servant's leave account as **Earned Leave**.
- After such credit, the total EL at credit should **not exceed 300 days**. (FD No 42876/F, dated 7.10.1992)

Counting of Joining Time for Increment

- **Counts for increment.** (Rule-79, OSC)
- If increment falls due during joining time, it is sanctioned from the due date, but the **financial benefit is paid from the date of assuming charge of the new post**.

Leave Travel Concession (LTC) in Government of Odisha

The Government of Odisha, through Finance Department Office Memorandum No 21730, dated 16.06.1994, provides Leave Travel Concession (LTC) as an incentive to its employees. This concession allows employees to travel with their family to any place within India.

Key Features

- **Overall Limit:** Admissible once every **ten years**, subject to a maximum of **three times** during the entire service period.
- **Destination:** Any place within the territory of India, including mainland and overseas.

Eligibility

- **Eligible:**
 - All Government servants, including those appointed on a temporary basis.
 - All India Services (AIS) Officers.
- **Not Eligible:**
 - Employees paid out of "Other Contingencies".
 - Employees borne on work-charged establishment.

Admissibility

- **Family Coverage:** Admissible to the employee and their family members, up to a maximum of **four persons**.
 - "Family" has the same meaning as defined under Rule 14 of the Odisha Travelling Allowance Rules.
- **Spousal Provision:** If both husband and wife are Government servants, the concession is granted to the family on the scale admissible to either the husband or the wife.
- **Leave Requirement:** Admissible during any kind of leave not exceeding **sixty days**, including vacation.
- **Journey Flexibility:** The employee and family members can perform the journey together or separately, to the same or different places of their choice. However, the commencement of the journey for the second batch must be within **six months** from the date of commencement of the first batch's journey.

Entitlements (Mode of Transportation)

The entitlements for different categories of employees vary based on the mode of transport:

- **By Train:**
 - **Group-A:** Second Class A.C. Two-tier / First Class non-A.C.
 - **Group-B:** First Class non-A.C. / A.C. Chair Car
 - **Group-C & D:** Second Class Sleeper
- **By Road (Bus):**
 - **Group-A & B:** Any type of bus including Super Deluxe, Express, etc., excluding AC bus.
 - **Group-C & D:** Ordinary bus only. (Claims for Express bus travel may be admitted if ordinary bus seats were unavailable).
- **By Sea or Steamer:**
 - **Group-A & B:** Any type of accommodation.
 - **Group-C & D:** Lower Classes.
- **Air Journey:**
 - A Government servant may undertake air journey for LTC.
 - **Reimbursement is limited to the fare** to which the employee would have been entitled had they traveled by rail/road/steamer/ship.
 - Requires original air ticket and boarding pass for reimbursement. (FD OM No 31397, dated 16.07.2011)
- **Public Transport System (Road):**
 - **Fixed points/rates:** Only the actual fare paid is allowed.
 - **No public transport:** Assistance limited to the actual fare paid or double the mileage allowance (as per Rule-53 of OTA Rules), whichever is less.
- **Bus of Tourism/Transport Corporations:** Cost of fare for seats in buses run by Tourism or Transport Corporations or other Governments/Local bodies is allowed.

- **Partially Rail Connected:** If the place of interest and headquarters are partly connected by rail, the rail route is the admissible route. The Government servant can use other admissible modes of travel for the non-rail connected portion.
- **Animal Transport:** For places not connected by any other means, animal transport can be used. Double mileage allowance (as per Rule-53 of OTA Rules) is admissible in such cases.

Procedure to Avail the Benefit

- **Application:** An employee must apply to the Head of the Office/Controlling Officer using the prescribed Annexure form.
- **Declaration of Visit:** The intended place of visit must be declared in advance to the Controlling Officer and **cannot be changed** under any circumstances.
- **Advance:** A maximum of **90% of the estimated cost of both ways journey** can be sanctioned as an advance by the Controlling Officer.
- **Refund of Advance (if journey not performed):** The advance amount must be refunded to the office within **15 days** from the drawal date. Otherwise, penal interest at **12% per annum** may be charged.
- **Reimbursement Basis:** Reimbursement is allowed only for **point-to-point journey on a through ticket over the shortest direct route** between the headquarters and the declared place of interest.
 - **Incidental expenses and local journey expenditures are NOT reimbursed.**
- **Account Submission:** The LTC advance account must be rendered soon after journey completion, similar to TA Rules.
- **Claim Submission Deadline:** Reimbursement claims must be submitted within **one month** of completing the return journey for advance adjustment.
- **Required Documents for Claim:** Prescribed form (Appendix -14 of Odisha Travelling Allowance Rules) along with original tickets (rail/ship/bus/steamer).
- **Recovery on Death/Retirement:** Any outstanding advance amount will be adjusted from gratuity, death-cum-retirement gratuity, arrear pay, or leave salary.

- **Service Book Entry:** Availing of LTC must be recorded in the employee's service book.

General Provident Fund (GPF) in Government of Odisha

The General Provident Fund (GPF) is a crucial social security measure for Government of Odisha employees, governed by "The General Provident Fund (Odisha) Rules, 1938." It aims to provide financial protection to the subscriber's family in case of untimely death or offer additional financial support upon retirement.

Eligibility

- **Who can open an account:**
 - All temporary Government servants after one year of continuous service.
 - All permanent Government servants.
- **Application Process:** Eligible government servants submit an application in "Schedule LIII-Form No.201-A" through their DDO, with Finance Department concurrence, for a new GPF Account Number. (Rule -4)
- **Impact of New Pension Scheme (NPS):**
 - Effective January 1, 2005, persons appointed under the Government of Odisha in pensionable establishments are **not eligible for GPF** (as they are covered under the New Restructured Defined Contributory Pension Scheme).
 - Opening of new GPF accounts has been dispensed with for these individuals.
 - New GPF accounts are only opened for those appointed under job contract and work-charged establishment prior to January 1, 2005, who are subsequently brought into regular establishment on or after this date, with Finance Department concurrence.

Subscription

- **Monthly Subscription:** Employees must subscribe monthly to the fund, except during:
 - Periods of suspension.
 - The last four months of service before retirement.
- **Minimum Subscription:** 6% of the employee's emoluments.
- **Maximum Subscription:** Up to the total emoluments admissible to the subscriber.

- **Annual Cap:** The total monthly subscription in a financial year **cannot exceed Rupees Five Lakhs (₹5,00,000)**. If this limit is reached, no further deductions are made for that financial year.
 - If the 6% minimum subscription is likely to exceed ₹5 Lakhs, deductions should be stopped as soon as the total touches ₹5 Lakhs. (FD Notification No 8493/F, dated 17.03.2023)
- **Changes to Subscription:** The subscription amount can be reduced once or enhanced twice during a financial year. (Rule 10)

Nomination

- **Availability:** Nomination facility is available for subscribers.
- **Procedure:** A subscriber can nominate one or more family members at the time of joining the fund, using the prescribed form, to receive the accumulated credit upon their demise.
- **Multiple Nominees:** If multiple nominees, the subscriber must specify the amount or share payable to each.
- **Change of Nomination:** A subscriber can cancel and submit a fresh nomination at any time by sending written notice to the Accounts Officer, office of the A.G(A&E), Odisha. (Rule 8)

Interest

- **Payment:** The Government pays interest on deposits at a determined rate, credited annually. (Rule 14)
- **Rate of Interest:** The Finance Department (Resolution No 22166, dated 09.08.2016) has resolved to pay interest at a rate similar to that notified by the Government of India (Department of Economic Affairs) for GPF of Central Services employees.
- **Crediting:** Interest is credited on the last day of each financial year, i.e., March 31st.
- **Post-Retirement:** No interest accrues on balances after the subscriber's retirement.
- **Calculation Formula:** Interest is calculated based on the "Interest Bearing Balance" (IBB) and the "Rate of Interest" (r).

Advances from the Fund

- **Temporary Advance:** A temporary advance can be sanctioned from the subscriber's credit at the discretion of the authority.
- **Conditions:** The subscriber must satisfy the sanctioning authority of the necessity for the advance, and the authority must record the reason in writing. (Rule 15)
- **Recovery:** Recovered in equal monthly installments. Minimum 12 installments; maximum number fixed by the sanctioning authority.
- **Restriction:** No temporary advance can be granted during the **last four months of service** before superannuation retirement.
- **Conversion to Withdrawal:** Outstanding balances from previous advances can be converted into (part) final withdrawal upon written request, subject to fulfilling conditions in Appendix – F of GPF (Odisha) Rules, 1938.

Withdrawal

- **Conditions:** Withdrawals are governed by Rule 29 and 30, for use before retirement.
- **Service Requirement:** Subscriber must have completed **10 years of Government service**.
- **Frequency:** Permitted once every **six months**.
- **Purpose and Maximum Limits of Withdrawal:**

Purpose of Withdrawal	Maximum Limit of Withdrawal
Education: Primary, Secondary, Higher (all streams/institutions)	12 months' pay or 3/4th of outstanding balance, whichever is less
Obligatory Expenses: Betrothal, Marriage, Funerals, Other Ceremonies (self, family, dependents)	12 months' pay or 3/4th of outstanding balance, whichever is less
Illness of self, family members, and dependents	90% of the outstanding balance

Purpose of Withdrawal	Maximum Limit of Withdrawal
Purchase of Consumer durables	12 months' pay or 3/4th of outstanding balance, whichever is less
Purchase of house site or construction of house in existing site	90% of the outstanding balance
Acquiring a ready-built house/flat	90% of the outstanding balance
Renovation or reconstruction of house	90% of the outstanding balance
Repayment of outstanding loan	90% of the outstanding balance
Purchase of Motor Car/Motor Cycle or repayment of outstanding loan	3/4th of the outstanding balance or cost of the vehicle, whichever is less

- **Withdrawal within 2 Years of Retirement:** A subscriber retiring on superannuation within two years can withdraw **90% of the balance without assigning any reason.**
- **Sanctioning Authority:** Head of the Department is competent to sanction withdrawals and can delegate this authority to any subordinate officer, including the Head of the Office.
- **Proof:** No documentary proof is necessary; a declaration by the subscriber is sufficient.
- **Time Limit for Sanction and Payment:**
 - General: **30 days.**
 - Illness cases: **10 days.** (FD O.M. No 17673, dated 05.06.2017)

Final Payment

- **Application:** Application for final withdrawal/payment must be sent to the Accountant General (A&E), Odisha in the prescribed format:
 - **OTC – 80 A:** For Gazetted Officers.
 - **OTC – 80 B:** For Non-Gazetted Officers.
 - **OTC – 80 C:** For Death Cases (both categories).

- Submitted through the Head of the Department (Gazetted) or Head of the Office (Non-Gazetted) immediately after the last deduction before retirement.
- **Payable To (Subscriber):** The amount standing to the subscriber's credit is paid when they:
 - Quit service, retire, or proceed on leave preparatory to retirement.
 - Are employed in a vacation department and on leave preparatory to retirement combined with vacation.
 - Are on leave and permitted to retire or declared medically unfit for further service.
- **Payable To (Nominee/Family on Death of Subscriber):**
 - **With Nomination:** If a valid nomination exists, the amount (or specified part) is paid to the nominee(s) in the proportion specified.
 - **Without Nomination or Partial Nomination:** The whole amount or the un-nominated part is payable to family members in equal shares.
 - **Exclusions for Shares:** Sons who have attained legal majority, sons of a deceased son who have attained legal majority, married daughters whose husbands are alive, and married daughters of a deceased son whose husbands are alive are **not eligible for a share**.
 - **Minor's Share:**
 - **Hindu:** Minor children's share is paid to the subscriber's wife.
 - **Other Cases:** Paid to the guardian of the minor(s) upon submission of a guardianship certificate from the appropriate court.

Account Statement

- **Automation:** The Office of the Accountant General (A&E), Odisha, Bhubaneswar, has automated the GPF accounting system.
- **Online Access:** Subscribers can access their GPF account details at <https://www.agodi.cag.gov.in>.
- **Updates:** After each financial year, interest is calculated, and the final balance (with interest) is uploaded to the website.

Medical Attendance Rules for Government of Odisha Employees

The latest significant revisions are outlined in H & FW Department Resolution No. 17961/H dated 17.05.2002 and Resolution No. 6246 dated 04.03.2014.

Key Definitions

- **Medical Attendance:** Professional advice and care provided by an **Authorized Medical Officer** during sickness, convalescence, or injury. This includes examinations (pathological, bacteriological, radiological, etc.) for diagnosis, whether in a hospital or at the Government servant's residence.
- **Authorized Medical Attendant (AMA):** This term has varied meanings depending on the context and can include: Medical Officer, Assistant Surgeon, Chief District Medical Officer (CDMO), Medical Practitioner, Dental Surgeon, Specialist, Assistant Professor, Associate Professor of a Medical College, and Director of Medical Education & Training (DMET), Odisha.
- **Treatment:** Encompasses all medical and surgical facilities available in a dispensary or hospital. This includes diagnostic examinations, supply of medicines, vaccines, accommodation (cabin, nursing home), specialist consultation, and eyesight or dental testing.

Applicability

These rules apply to **regular Government servants and their family members**. The definition of "family" includes:

- **Wife or Husband:** Including a judicially separated wife.
- **Parents:** Not step-parents, provided their annual income does not exceed **₹74,000**. Female Government servants have the option to include either their own parents or their parents-in-law.
- **Children:** Including legally adopted children.

Important Note: If both spouses are State Government servants, or one is employed under the Government of India, a Public Enterprise, another State Government, or a Private body offering medical facilities, they must submit a **joint declaration** to their respective authorities to avail benefits from either spouse's entitlement.

Medical Concessions to Other Than State Government Servants

Rule 4 of the Odisha Services (Medical Attendance) Rules, 1947, also extends medical facilities to:

- **Freedom Fighters and Political Sufferers:** (Facilities only for the individual, not family members). This includes free pathological, bacteriological, radiological, cardiographic, and ECG examinations, along with concessional rates for nursing home/cabin accommodation up to a maximum of 60 days.
- **Accredited Press Correspondents:** Similar to freedom fighters, they receive free pathological, bacteriological, radiological, cardiographic, and ECG examinations, and hospital accommodation up to a maximum of 60 days.
- **Work-charged Employees:** Extended the same medical facilities as regular State Government employees and their family members.
- **Retired State Government Employees & AIS Officers (Odisha Cadre):** Benefits include free pathological, bacteriological, radiological, cardiographic, and ECG examinations, and concessional rates for nursing home/cabin accommodation.

Scope and Procedure of Treatment

The treatment of Government servants and their families is regulated by the 1947 Rules and subsequent resolutions, notably H & FW Department Resolution No 17961/H, dated 17.05.2002, and Resolution No 6246, dated 04.03.2014, which address reimbursement for treatment both within and outside Odisha.

Treatment Pathway:

1. **First Instance:** A Government servant or eligible family member can be treated at any **Public Health Centre (PHC), Community Health Centre (CHC), District Headquarters Hospital (DHH), Medical College & Hospital (MCH)**, or any other Government health institution.
2. **Referral to Referral Hospitals (Inside/Outside State):** Referral to H & FW Department-declared referral hospitals is permitted only if:
 - The required treatment is unavailable in the concerned Medical College & Hospital / District Headquarters Hospital.
 - There would be an inordinate delay in availing the treatment otherwise.

3. **Referral Authority:** For treatment in a referral hospital, the patient must be referred by a **Government Medical College & Hospital or a District Headquarters Hospital**.
 - The referral is made on the recommendation of a **team of faculty members/Specialists (at least three)**, headed by the Superintendent/CDMOs, with the concerned Head of the Department as a member.
 - The document provides a list of specific referral hospitals with their allotted districts and the competent authorities to refer patients to them. For example, Kalinga Hospital, Bhubaneswar, is allotted to all 30 districts, and the Superintendents of MKCG MCH, SCB MCH, and VSS MCH are competent to refer.
4. **Emergency Cases:** In an emergency, a Government employee or family member can get admitted directly to any of the listed referral hospitals **without prior referral**. However, the hospital authorities or the employee must immediately inform the Director, Medical Education and Training (DMET), Odisha, who will then assess the circumstances and issue an appropriate order.

Medical Concessions

The following concessions are admissible to a Government employee:

- **State Government Health Institutions:** Entire admissible treatment cost is covered.
- **Admissible Reimbursement Cost (General):**
 - All medicines (except preparations classified as food, tonics, vitamins, disinfectants, and toilet preparations), surgical sundries, disposables (cotton, syringes, needles, catheters, tubes, etc.).
 - Blood transfusion charges as per approved rates of Red Cross, State/Central Government Hospitals.
- **Outdoor Treatment:** Prescribed medicines are reimbursable, subject to admissibility.
- **Leave and Suspension:** Medical claims are admissible during periods of leave and suspension.
- **Retired Government Servant:** Medical claim of a retired government servant is admissible if they were under hospital treatment prior to retirement.

- **Other Hospitals (Inside or Outside Odisha):** Reimbursement is based on **prescribed cost (schedule charges or package rate)** fixed for Central Government Health Scheme (CGHS), Bhubaneswar. These rates cover a lump sum cost for inpatient treatment/day care/diagnostic procedures, including registration, admission, accommodation, operation, injections, dressings, consultant visits, anesthesia, sundries, medicines, and investigations from admission to discharge.

Settlement of Claims

- **Application:** After treatment, the employee must apply to their administrative authority for reimbursement of medical expenses or settlement of medical advance.
- **Time Limit for Indoor Admission:** Claim must be preferred within **3 months** from the date of discharge from the hospital.
- **Required Documents:**
 - Essentiality certificate.
 - All **original bills** verified by the treating physician with seal and signature.
 - Discharge report from the hospital, duly signed by the doctor.
 - Detailed list of medicines, laboratory tests, and investigations.
- **Lost Original Documents:** Photocopies, duly signed by the medical authority, may be accepted upon submission of an affidavit to that effect.
- **Death of Employee:** Legal heirs can claim reimbursement, subject to submission of an affidavit, death certificate, and legal heir certificate.

Concessions for Some Critical Diseases

The H & FW Department provides specific concessions for critical diseases:

- **Cancer (Resolution No 41897/H, dated 11.12.1990):**
 - Treatment inside or outside Odisha but within India.
 - Reimbursement of hospital charges (accommodation, ordinary diet, medicine, etc.) upon bill/receipt production.
 - Special dietary expenditure on physician's certificate.
 - Diet allowance for patients treated in recognized private institutions outside the state (subject to countersignature by

Director, Acharya Harihar Regional Centre for Cancer Research and Training Society, Cuttack).

- Reimbursement for any special medicines prescribed by the cancer specialist, irrespective of their enlistment in the admissible medicines list.
- **Tuberculosis (TB) (Resolution No 27424/H, dated 07.11.1970):**
 - Treatment inside or outside Odisha but within India.
 - Reimbursement of sanatorium/hospital charges (accommodation, ordinary diet, medicines, etc.).
 - Special diet and special medicines on treating physician's certificate.
 - Reimbursement for medicines purchased from outside, transportation costs, TA/DA for attendant/escort (with prior approval of Director of Health and Family Planning Services).
 - Consultation fee upon receipt production.
 - Diet Allowance: ₹60/- per month (maximum 2 years) for special diet.
- **Other Diseases (Diabetes, TB, Mental Diseases, Leprosy, Filaria):** Patients conveniently undergoing domiciliary treatment are not required to attend hospital OPDs/Specialists after 10 days of initial treatment.

Medical Treatment Outside India

- Permissible for certain ailments where facilities are **unavailable in India**.
- Requires **prior approval** from the Standing Committee constituted by the Ministry of Health and Family Welfare.
- If prior approval couldn't be obtained due to unavoidable circumstances, reimbursement may still be allowed if other conditions are met.

Examination of Medical Claims

When examining medical claims, the authority must ensure:

- Patient's name, age, and disease are mentioned in the prescription.
- Daily dose/quantity and duration of medicine consumption are specified.

- Costly medicines are not prescribed when cheaper equivalents are available.
- Medicines are not prescribed for an excessively long period.
- Name of the Medical Officer as per prescription, outdoor/indoor ticket is mentioned on the medicine bills. (H & FW Department G.O No 37835, dated 24.11.1978)

Travelling Allowance (TA)

- A Government servant can claim **TA (actual conveyance charges, point-to-point)** for outward and return journeys outside Odisha and **DA** for self or family member's treatment.
- Cost of costlier transport (e.g., air-conditioned, air travel) for the patient and TA for attendant(s) is also admissible if recommended by the Authorized Medical Attendant.
- **Advance TA** can be sanctioned for journeys related to medical attendance/treatment outside headquarters upon production of a medical authority certificate.

Artificial Limbs & Appliances

- Government servants are entitled to reimbursement for the cost of artificial limbs and appliances.
- A list of 36 reimbursable artificial appliances is specified in H & FW Department Resolution No 18013, dated 21.05.1990.

Ayurvedic/Homoeopathic Medicines

Guidelines have been issued to extend medical concessions for treatment and medical attendance under Indian systems of medicine like Ayurvedic & Homoeopathic medicines to Government servants and their families.

Medical Advance (Interest-Free)

- Introduced to provide financial assistance for emergent medical expenditures (Finance Department OM Nos. 2680/F dated 21.01.1987, 17950 dated 14.04.1993, and 24724/F dated 17.06.1995).

Features of Medical Advance:

- **Eligibility:** Admissible to Government servants whose basic pay and grade pay combined do not exceed **₹23,000 per month** under ORSP Rules, 2008. (FD O.M. No 4478/F, dated 02.02.2010)

- **Application:** Must be accompanied by a certificate from the concerned Medical Officer/Specialist/Assistant Professor/Professor, indicating treatment duration and anticipated cost, along with DMET's permission.
- **Information for Sanction:** When processing, ensure the following:
 - If money was withdrawn from GPF for the same purpose, the medical advance quantum may be reduced.
 - If spouse is a State/Central Government/Public Sector undertaking employee, a joint declaration is required.
 - Declaration regarding dependency and monthly income for parents' claims.
 - Declaration regarding dependency of son/daughter (age, marital status, etc.).
 - Any other information required by the sanctioning authority.
- **Recovery Responsibility:** The Drawing and Disbursing Officer (DDO) is responsible for advance recovery.
- **Service Book Recording:** Sanction and recovery particulars must be recorded in the employee's Service Book.
- **Transfer:** If an employee transfers, the outstanding advance amount should be recorded in their Last Pay Certificate (LPC) for recovery at the new station.
- **Pension Sanction:** No Dues Certificate (NDC) should be insisted upon at the time of pension sanction.
- **Subsequent Claims:** Subsequent reimbursement claims will not be allowed unless the advance is fully adjusted/recovered.
- **Default/Mis-utilization:** Interest at **12%** shall be charged for default in repaying or mis-utilization. Non-adjustment of advance beyond six months is considered default.
- **Sanction Format:** The sanction of Medical Advance is addressed to AG, Odisha, following a specific sample format provided in the document, which outlines the conditions for adjustment, recovery, and responsibility.

Pension Benefits in Government of Odisha

The Government of Odisha provides various pension benefits to its employees upon retirement or in the event of their death. These benefits are primarily governed by "The Orissa Pension Rules, 1977" (operative from 28.04.1977) and later consolidated and modified under "The Orissa Civil Services (Pension) Rules, 1992," incorporating amendments up to 31.12.2015.

Retirement Benefits (Normal Retirement)

When a Government servant retires at the age of superannuation or dies in service, they or their family become entitled to the following benefits:

- **Pension:** A recurring monthly payment for life. It's determined based on the **last pay drawn** at retirement/discharge, provided there's a minimum **Qualifying Service (QS) of ten years**.
- **Retirement Gratuity:** A lump sum payment (under Rule 49(1)) based on the **length of service** and **last pay drawn plus Dearness Allowance (DA)** at retirement, subject to a prescribed ceiling (currently limited to ₹15 lakhs).
- **Service Gratuity:** A lump sum payment (under Rule 47(5)(i)) provided **in lieu of pension** if the total qualifying service is **less than ten years**. This is in addition to other admissible gratuities.
- **Commutation of Pension:** An optional lump sum payment received by surrendering a portion of the basic pension, not exceeding **40%**.
- **Encashment of Earned Leave:** A lump sum payment (under Rule 20(iv)) based on the **earned leave credit** up to the retirement date, with a maximum of **300 days**.
- **Group Insurance Scheme (GIS):** The accumulated amount paid as premium under GIS.
- **General Provident Fund (GPF):** The total accumulated amount in the employee's GPF account, along with accrued interest, up to the retirement date.

Benefits Admissible on Death (While in Service)

- **Death Gratuity:** Payable (under Rule 49(2)) when total qualifying service is **less than 10 years**.
- **Residuary Gratuity:** Payable (under Rule 49(3)) if a retired employee, eligible for service gratuity, dies within **five years** of retirement/compulsory retirement. The amount is the difference between

(12 times the last emolument) and (the sum received by the Government servant towards pension, retirement gratuity, and commuted value of pension).

- **Family Pension / Enhanced Family Pension:** A recurring monthly payment for life to eligible family members (widow/widower, eligible son/daughter, physically crippled/disabled or suffering from any disorder son/daughter, or widowed/divorced/disabled widowed/disabled divorced daughter even after 25 years until marriage/re-marriage or earning livelihood, or till death, whichever is earlier).
- **Amount of Insurance (GIS):** A fixed sum assured under the Group Insurance Scheme. For Government servants with Grade Pay ₹4600, the sum assured is ₹4,00,000. For Grade Pay ₹5400 and above, it's ₹6,00,000. In both cases, ₹10,000 is also payable for obsequies.

Eligibility for Pension Benefits

A Government servant is entitled to pension benefits if they:

- Are borne on a **pensionable establishment**.
- Have **entered service before 01.01.2005**. (Those entering service on or after 01.01.2005 are generally covered by the New Restructured Defined Contributory Pension Scheme and not GPF/traditional pension).
- Are **permanently absorbed in a foreign body** (subject to exercising an option).

Classes of Pension

The rules define various classes of pension:

- **Superannuation Pension (Rule 40):** Granted upon retirement on attaining the age of superannuation/compulsory retirement (usually 60 years on the afternoon of the last day of the month). If the date of birth is the 1st of the month, retirement occurs on the last day of the previous month.
- **Retiring Pension (Rule 41):** Granted if an employee opts to retire or is made to retire by the appointing authority **in public interest** before superannuation but after completing **50 years of age** or **30 years of qualifying service**. A three-month notice is generally required, which can be relaxed if the employee agrees not to commute pension. If qualifying service is less than 33 years, it may be increased by up to five years (except in public interest retirement cases).

- **Compensation Pension (Rule 38):** Granted when an employee is discharged due to the **abolition of their post**, and alternative appointment of equal status is not possible, or they refuse a lower-paying appointment. A three-month notice is mandatory.
- **Invalid Pension (Rule 39):** Granted to a Government servant who is **permanently incapacitated** (physically or mentally) and rendered unfit for further service. Requires submission of a medical certificate in Form B from the appropriate authority.
- **Compassionate Allowance (Rule 46):** A special consideration granted when a Government servant is **dismissed/removed from service**. The amount is not more than 2/3rds of the pension or gratuity (which would have been admissible if retired on compensation pension) and not less than the minimum pension. Requires Finance Department approval.
- **Voluntary Retirement (VR) Pension (Rule 42):** An employee may seek VR after **20 years of qualifying service** with a minimum three-month notice. A shorter notice period can be accepted if the employee agrees not to apply for commutation before the three-month period expires.
 - If departmental proceedings for major penalty or prosecution are pending/contemplated, Government approval is required to accept the VR notice.
 - VR is not applicable for permanent absorption in an autonomous body.
- **Pension on Absorption in Corporation/Public Undertaking (Rule 43):** Granted to a Government servant permanently absorbed in a Public Sector Undertaking (PSU). An option must be exercised within six months of absorption.
- **Pension on Absorption in Autonomous Bodies (Rule 44):** Governs movement between Government and autonomous bodies (with or without their own pension systems). Pensionary liability is generally discharged by the parent body with a lump sum payment of pro rata pension/gratuity.
 - **Government servant with CPF (Contributory Provident Fund) moving to autonomous body with pension scheme:** Can retain CPF and start fresh service or have past Government service counted for pension by forfeiting Government CPF contribution (with interest), by exercising an option within one year. Default is CPF benefit.
 - **Government servant with pensionable establishment moving to autonomous body without pension scheme:** Deemed to have

retired from Government service. If absorption is in public interest, Government credits an amount to the new CPF account (Government contribution excluding interest + 2% annual interest on pensionable service), extinguishing Government's pension liability.

- **Government servant with CPF moving to autonomous body with CPF:** Employee and employer contributions (with interest) are transferred to the new PF account with the new body's consent.
- **Autonomous body employee absorbed under State Government:** Can continue CPF benefits and start fresh Government service, or have past autonomous body service counted for pension by forfeiting autonomous body's CPF contribution (with interest) paid to the autonomous body, by exercising option within one year.
- **Pre-01.01.2005 appointees:** If governed by old non-contributory pension rules, they continue under those rules upon permanent absorption/further appointment under State/Central autonomous bodies or State Government.
- If service in a parent body (government or autonomous) is less than five years, pro rata benefits are proportionate to service length.
- **Pension in case of Compulsory Retirement (Rule 45):** If compulsory retirement is a penalty, the pension/gratuity rate will not be less than two-thirds and not more than the full compensation pension/gratuity. Consultation with OPSC is mandatory if the proposed pension is less than full compensation pension. In any case, the granted pension cannot be less than the minimum admissible pension.

Factors Governing Pension Benefits

Pension benefits are calculated based on two main factors:

1. Qualifying Service (QS):

- **Definition (Rule 10):** Service rendered by a Government servant that qualifies for pension as per OCS (Pension) Rules, 1992.
- **General Conditions:**
 - Commences from the date of taking charge of the post and ends on death or retirement.
 - Must be in a pensionable establishment (Rule 11).

- Government may declare any service as qualifying service (Rule 12).
- Must be appointed and duties regulated by Government orders (Rule 13).
- **Periods counted towards QS:** Duty and periods treated as duty, probation/apprenticeship (if followed by regular appointment), deputation and foreign service, all leave with leave salary, EOL with medical certificate, contractual appointment/work-charged service (if followed by uninterrupted appointment in pensionable establishment), past service under Central or other State Government (if permanently transferred), service in job contract establishment (if subsequently brought to regular/pensionable establishment), service in Survey & Settlement organization (if followed by uninterrupted qualifying service).
- **Suspension:** Counts if fully exonerated or wholly unjustified. In other cases, competent authority decides the extent.
- **Reinstatement:** Past service counts if reinstated after dismissal/removal/compulsory retirement.
- **Resignation:** Past service counts if resignation is permitted to take up another appointment under the State Government.
- **Condonation:** Interruptions in service can be condoned (Rules 14 to 36).
- **Fractional Year Calculation (Rule 47):** A fraction of a year geq3 months but $\$ < 6\$$ months is treated as one-half year. geq9 months is reckoned as two-half years.

2. Emoluments:

- For pension calculation, "emoluments" means **basic pay** as defined in Rule 33(a)(i) of the Odisha Service Code and Odisha Revised Scales of Pay Rules.
- **Includes:** Stagnation increment, personal pay and additional pay (u/r 37 and 96 of OSC), and any other recurring emolument classed as pay (u/r 33(a)(ii) of OSC).
- Notional pay fixed after retirement is also considered.
- **Emoluments during absence:**

- **Leave with leave salary:** What would have been drawn but for leave (including increments falling due).
- **Leave with allowance:** What was drawn immediately before leave.
- **Leave without allowance (w.e.f. 25.11.1994):** What was drawn immediately before leave.
- **Suspension (reinstated without forfeiture):** What would have been drawn had there been no suspension.
- **Foreign service:** Not reckoned for pension; emoluments are what would have been drawn under Government.

Determination of Pension

- **Basis:** Length of completed six-monthly periods of service.
- **Minimum for Pension:** 10 years (or 20 six-monthly periods) of service.
- **Maximum Pension:** 50% of the last emoluments, payable for 25 years (or 50 six-monthly periods) or more of service. This minimum length for full pension applies to employees retiring on or after 01.12.2008. For Judicial Officers, it's 20 years or more (for those retiring on or after 01.01.2006).
- **Proportionate Pension (Rule 47):** If QS is less than 25 years but more than 10 years, the proportionate amount is calculated as:

$21 \times \text{Last Emolument} \times 50 \text{ Number of six monthly period of service}$

A remainder of three months is treated as one six-monthly period.

- **Minimum Pension:** In no case shall the pension be less than **₹8,300**, which is subject to revision.
- **Additional Pension for Old Pensioners:** For those aged 80 years or above (from 01.12.2008 for others, 01.01.2006 for Judicial Officers), an additional percentage of basic pension is granted:

Age of Pensioner	Additional Pension
From 80 to less than 85 years	20% of basic pension
From 85 to less than 90 years	30% of basic pension
From 90 to less than 95 years	40% of basic pension

Age of Pensioner	Additional Pension
From 95 to less than 100 years	50% of basic pension
100 years or more	100% of basic pension

Gratuity (Death-cum-Retirement Gratuity - DCRG) (Rule 49)

Gratuity is a lump sum paid upon retirement or death.

- **Retirement Gratuity:**

- Payable if minimum **five years** of qualifying service completed.
- Amount: 1/4th of last emolument for each completed six-monthly period, up to a maximum of 16½ times of emoluments.
- **Maximum Limits:**
 - ₹2,50,000 for retirements on or before 31.12.2005.
 - ₹7,50,000 for retirements on or after 01.01.2006.
 - ₹15,00,000 for retirements on or after 01.01.2016.
 - ₹10,00,000 for Judicial Officers retiring on or after 01.01.2006. (F.D. Notification No 24142/F., dated 04.09.2015)

- **Death Gratuity:** Admissible on death while in service, calculated based on length of service:

Length of Service	Rate of Gratuity
Less than 1 year	2 times of monthly emoluments
1 year or more but less than 5	6 times of monthly emoluments
5 years or more but less than 11	12 times of monthly emoluments
11 years or more but less than 20	20 times of monthly emoluments
20 years or more	Half month's emoluments for every completed six-monthly period of QS, max 33 times emoluments

* Rounded off to the next higher rupee. (FD Notification No 28300 dated 23.09.2017)

- **Service Gratuity (Rule 47(5)(i)):** Payable if retiring **before 10 years of qualifying service**. Paid at a uniform rate of half month's emoluments for every completed six-monthly period of service.
- **Residual Gratuity:** Payable to the family if the deceased was eligible for service gratuity or pension and died within **5 years** of retirement. Calculated as the difference between (12 times the emoluments at retirement) and (the amount actually received by the Government servant at death).
- **"Family" for Gratuity Payment:**
 - Wife/wives (including judicially separated) for male employee; husband (including judicially separated) for female employee.
 - Sons (including step/adopted).
 - Unmarried daughters (including step/adopted).
 - Widowed/divorced/disabled widowed/disabled divorced daughters (including step/adopted) (added vide FD Notification No.32745/F.,dtd.23.07.2011).
 - Father, mother.
 - Brothers below 18 (including step-brothers).
 - Unmarried and widowed sisters (including step-sisters).
 - Married daughters.
 - Children of a pre-deceased son.
 - Children born out of void wedlock.
- **Interest on Delayed Gratuity:** 7% P.A. for delays over one year attributable to administrative lapses. If departmental/judicial proceedings are pending, the one-year period starts from their finalization. Sanctioned by the Secretary of A/D with FD/Government approval. Recovered from the Pension Sanctioning Authority or the responsible authority for delay.
- **Persons to whom Gratuity is Payable:**
 - To the **nominee** (u/r 53).
 - If no nomination or nomination is lost/not traceable: Equal shares to all **surviving family members** (as per Rule 49).

- If grantee is a minor: To the **guardian** on behalf of the minor (Rule 50).
- In absence of family or nomination: To the person with a **succession certificate** from a competent Court.

Family Pension (Rule 56)

- **Eligibility:** Payable to the family of a deceased Government servant if they die:
 - After completing one year of continuous service.
 - Before completing one year of service, provided they were medically fit for Government service.
 - After retirement and were in receipt of pension/compensation allowance at the time of death. [Rule 56(2)]
- **"Family" for Family Pension:**
 - Wife (male employee) or husband (female employee).
 - Son/unmarried daughter (including legally adopted) up to 25 years.
 - Unmarried/widowed/divorced/disabled widowed/disabled divorced daughters (including legally adopted) even after 25 years.
 - Father/Mother.
 - Child includes a posthumous child.
 - Father-in-law/mother-in-law for married female Government servant/pensioner with no other eligible family members.
- **Rate of Family Pension:** 30% of emolument in all cases, subject to a notified minimum.
- **Additional Family Pension for Old Family Pensioners:** Same rates as for old pensioners, effective 01.01.2006.
- **Enhanced Family Pension (for death in service):** If a Government servant dies in service after rendering at least seven years, the higher rate is 50% of the last pay or twice the family pension, whichever is less. Payable for 10 years from the day following death (effective 01.01.2008 for others, 01.01.2006 for Judicial Officers).
- **Duration of Family Pension:**

- **Widow/Widower:** Up to death or remarriage, whichever is earlier. (Rule 56(5)(a))
- **Sons:** Up to 25 years or till earning livelihood, whichever is earlier. (Rule 56(5)(b))
- **Unmarried Daughters:** Up to 25 years or till marriage or earning livelihood, whichever is earlier. (Rule 56(5)(c))
 - Payable beyond 25 years till marriage or death if monthly income does not exceed ₹10,000. (Rule 56(5)(d))
- **More than one child:** Payable to children in order of birth until the last child turns 25; younger child ineligible unless the next elder becomes ineligible.
- **Mentally/Physically Disabled/Crippled Children:** Payable for life in order of birth; younger gets pension only after elder becomes ineligible (requires CDMO disability certificate).
- **Twins:** Payable in equal shares; if one ceases to be eligible, share goes to the other twin. When both ineligible, to the next eligible single child/twin children. (Rule 56(6)(d))
- **Widowed/Divorced/Disabled Widowed/Disabled Divorced Daughters (above 25):** Till remarriage or death. Divorce must be legally valid. For widowed/disabled widowed daughters, payable for life if no other eligible unmarried daughter above 25 or disabled son/daughter.
- **Son or Unmarried Daughter (including widowed/divorced) with physical/mental disorder:** Payable for life.
- **Transgender Child (death on/after 10.01.2020):** Treated as an unmarried daughter if single and no elder unmarried/disabled unmarried daughter, subject to Rule 2(b) Sub-clause –III conditions. Child over 25 must be wholly dependent on Government servant.
- **Death after Retirement (Rule 56(4)):** Family Pension is 50% of last pay or twice the family pension (whichever is less) for a period of seven years or until the date the Government servant would have attained 65 years (whichever is less).
- **Order of Payment:** Payable to one family member at a time in a specified order. Equal shares in specific cases with multiple claimants.
- **Both Husband and Wife are Government Servants:**

- If one dies after retirement, Family Pension is paid to the surviving spouse.
- If both die, children would receive two pensions. The sum of both pensions cannot be less than the minimum prescribed. If it exceeds the minimum, neither pension is stepped up. (FD OM No. 3667 dated 19.01.2009)

Commutation of Pension (OCS (Commutation of Pension) Rules, 1992)

- Allows a Government servant to convert a portion of their basic pension into a lump sum.
- **Maximum Commutation:** 40% of basic pension for Government servants retiring on or after 01.12.2008.
- **Effect of Commutation:** The pensioner receives the reduced pension (by 40%) for a period of **15 years**.
- **Restoration:** After 15 years, the pension is restored to its full amount.
- **Calculation:** The lump sum amount is calculated using a table of values (Annexure-I of the rule).
 - $\text{Commutated Value} = (\text{Commutable Pension Amount}) \times (\text{Commutation Factor based on age}) \times 12.$
- **Restrictions:** Not allowed if judicial/departmental proceedings are pending against the Government servant.
- **Medical Certificate Requirement:**
 - **Not Necessary:** For superannuation pension, retiring pension, or compensation pension (within prescribed limits).
 - **Necessary:** For Government servants retiring on invalid pension, absorbed in a foreign body electing to receive retirement gratuity/lump sum in lieu of pension, compulsorily retired as penalty and granted pension, in receipt of compassionate allowance, or if the application for commutation is not received in the Head of Office within one year of retirement.

Provisional Pension

- **Circumstances for Grant:**
 - Inability of Appointing Authority to forward pension papers to AG (A&E), Odisha within the prescribed period.

- Pension papers forwarded, but AG (A&E) has not issued PPO or returned papers for more information.
 - Pension Sanctioning Authority believes the Government servant will retire before pension/gratuity sanction. In this case, QS and emoluments are determined from official records or a written statement from the retiring employee.
- **Amount:** 100% of pension/gratuity, granted in Form N.
- **Withholding:** 100% of gratuity or ₹1000 (whichever is less) is withheld for adjustment of un-assessed Government dues.
- **Adjustment of Excess Payment (Rule 65):**
 - Provisional pension > final pension: Excess recovered from withheld gratuity or future pension in installments.
 - Provisional gratuity > finally assessed gratuity: Excess adjusted against commuted value of pension.
- **Pending Departmental/Judicial Proceedings (Rule 66):**
 - Provisional Pension: Equal to maximum pension based on QS up to the date of suspension is payable.
 - Gratuity: No gratuity is paid until proceedings conclude (unless it's a minor penalty proceeding).
 - Adjustment: Provisional pension adjusted against final retirement benefits. No recovery if final pension is less, reduced, or withheld.

G.R. & C.O. (CRIMINAL)****Receipt of Money****

The receipt of money in court is governed by specific rules to ensure transparency and accountability. According to Rule 422, payments falling under certain heads cannot be accepted at the treasury unless accompanied by a challan in triplicate or a passbook and challan in duplicate.

****Challans****

Challans are essential documents that facilitate the payment process. Rule 423 states that persons desiring to pay money into the treasury must submit an application in Form No. (A) 2 Criminal, accompanied by three forms of challan (A-I). The challans must contain all necessary particulars, including the nature of the deposit, case number, and names of parties involved.

****Peremptory Receipts****

Peremptory receipts, as defined in Rule 424, are payments made directly to the cashier without the need for a challan. The cashier must enter the amount as a receipt in the cash book and provide a receipt to the payer.

****Audit and Verification****

The application for payment must undergo a rigorous audit and verification process. Rule 431 states that the Chief Ministerial Officer must compare the application with the record of the case, test the validity of the claim, and sign the certificate at the foot of Part I of the application. The Presiding Officer must then sign the certificate in open court and hand over the certified application to the claimant or their pleader.

****Payment Order and Registry****

If the application is found to be correct, the Accountant must fill up the second part of the application form, post the transaction in the Register of payment orders, and make the requisite entry in the Register of Deposit Receipts. The application must then be laid before the Judge-in-charge or Magistrate-in-charge for approval.

****Approval by Judge-in-Charge****

Before passing the application for payment, the Judge-in-charge or Magistrate-in-charge must satisfy themselves that the requirements of Rule 431 have been complied with. They must also verify that the balance of credit is sufficient to meet the payment and that no order for attachment has been noted.

****Registry of Payment Order****

If the application is approved, the payment order must be registered in the Register of payment orders, and the fact of its issue must be communicated to the Court that certified the application.

****Passing of Payment Order Application****

In cases where the money sought to be drawn out of court is in deposit in another court, the application must be forwarded to the Judge-in-charge or Magistrate-in-charge of that court, along with a certificate from the court that received the application.

Main Rules and Regulations

1. Order 437: Payment orders are valid for 10 days only.
2. Rule 450: Two Registers of Deposit Receipts and two Deposit Repayment Registers must be kept.
3. Rule 456: Judges and Magistrates are responsible for all payments made on their certificate or under their orders.
4. Rule 464: Subordinate Courts must submit a monthly statement of deposits received but not wholly repaid.

Treasury Advice List

The Treasury Officer must prepare a Treasury Advice List daily, detailing:

1. Challans and payment orders: All challans and payment orders received from the Judge-in-charge or Magistrate-in-charge.
2. Transactions: All transactions brought upon the treasury accounts.

Comparison by Magistrate

The Judge-in-charge or Magistrate-in-charge must:

1. Compare the Treasury Advice List: With the Register of payment orders.
2. Verify the date of actual payment: And enter it in the prescribed column.
3. Initial the entries: After verifying the posting in the deposit Register.

Deposit and Repayment Registers

Two Registers of Deposit Receipts and two Deposit Repayment Registers must be kept:

1. Register of 'A' Deposits: For deposits originally exceeding Rs. 25.

2. Register of 'B' Deposits: For deposits not originally exceeding Rs. 25.

Posting

The Deposit Register must be posted:

1. Daily: From the Treasury Advice List and challans.
2. Monthly: The Registers must be totalled and closed on the last day of each month.

Control over Subordinate Courts

The Sessions Judge/Chief Judicial Magistrate/District Magistrate is responsible for:

1. Examining daily returns: From Subordinate Courts.
2. Verifying the Treasury Advice List: With the Subordinate Court's returns.
3. Maintaining a Register of totals: For 'A' and 'B' deposits.

Supplementary Rules

The following supplementary rules apply:

1. Criminal Courts: The procedure for realization and refund of fines is given in Appendices IV to VI.
2. Monthly Statements: Subordinate Magistrates must submit monthly statements to the Sessions Judge/Chief Judicial Magistrate or District Magistrate.
3. Register of Miscellaneous Receipts: Each Judge-in-charge and Magistrate-in-charge must maintain a Register of Miscellaneous Receipts.

Rules and Guidelines for Fine Management

The following rules and guidelines are established to ensure the proper management of fines, deposits, and other financial transactions within the judicial system.

Fine Registers

1. Maintenance: Accurate and up-to-date fine registers must be maintained.
2. Entries: All fines imposed, realized, and remitted must be entered in the fine register.
3. Verification: The fine register must be verified daily by the Fine Muharrir.

Realization and Remittance

1. Prompt Remittance: Fines must be realized and remitted to the treasury promptly.
2. Daily Remittance: Fines received by the Deputy Administrator must be paid into the treasury daily.
3. Challan: A challan must be prepared for each remittance, detailing the fine amount, case number, and other relevant information.

Compensation Fines

1. Red Ink Entries: Compensation fines must be entered in red ink in the fine register.
2. Separate Accounting: Compensation fines must be accounted for separately from other fines.
3. Disbursement: Disbursement of compensation will be made from the treasury on the magistrate's order.

Accountability

1. Receipts: Officers receiving and remitting money must obtain receipts from payees.
2. Remittance: Officers remitting money are responsible for ensuring that the remittance is properly accounted for.
3. Verification: The Judge-in-charge or Magistrate-in-charge must verify the fine register and other relevant records weekly.

Rules and Guidelines

1. Rule 4: Fines or parts of fines remitted or becoming irrecoverable must be entered in Column 18 of the fine register.
2. Rule 5: Imprisonment in lieu of fine must be certified by the court.
3. Rule 6: Fines received by the Deputy Administrator must be paid into the treasury daily.
4. Rule 10: The Fine Muharrir is responsible for examining the fine register daily.
5. Rule 12: The Judge-in-charge or Magistrate-in-charge must compare entries in the fine register with other relevant registers weekly.

Appendices

The following appendices provide additional information and forms related to fine management:

1. Appendix I: List of registers to be compared daily by the Judge-in-charge or Magistrate-in-charge.
2. Appendix II: Transactions at the treasury.
3. Appendix III: List of returns.
4. Appendix IV: Rules relating to fines.

Daily Returns of Subordinate Courts:

1. Preparation of Daily Returns

- Two statements are prepared by the Judge-in-charge:

1. Form No. (A) 22: Total amount of entries in deposit registers and other transactions.
2. Extract from Part 1 of Register of deposits repaid (Form No. (A) 12): Particulars of repayments.

2. Certification

- Judge-in-charge certifies that deposit registers are written up-to-date and in order.

3. Submission and Verification

- Daily returns are submitted to Sessions Judge, Chief Judicial Magistrate, or District Magistrate.
- Returns are verified with Treasury Advice List.

4. Examination by Sessions Judge

- Statements are compared with corresponding Advice List supplied by Treasury Officers.
- Discrepancies are investigated and reconciled.

5. Judge's Register of Totals

- Sessions Judge maintains a register (Form No. (A) 22) to record totals of deposits received and paid.
- Daily balance is struck for B deposits to control receipt and payment of small deposits

Monthly Return

Subordinate Courts must submit a monthly return:

1. Statement of deposits received: But not wholly repaid during the month.
2. Plus and minus memorandum: In the prescribed form.

Examination by Sessions Judge

The Sessions Judge/Chief Judicial Magistrate/District Magistrate must:

1. Examine the monthly return: And verify the plus and minus memorandum.
2. Compare the Register of totals: With the Subordinate Court's returns.

District Monthly Returns

The Sessions Judge/Chief Judicial Magistrate or District Magistrate must prepare a plus and minus memorandum, including figures from subordinate courts, and forward it to the Treasury Officer for transmission to the Accountant-General.

Plus and Minus Memorandum

The memorandum must include:

1. Balance of last month: The opening balance of deposits.
2. Amount of 'A' deposits received during the month: The total amount of 'A' deposits received.
3. Amount of 'A' deposits repaid during the month: The total amount of 'A' deposits repaid.
4. Amount of 'A' deposits not paid during the month: The total amount of 'A' deposits outstanding.
5. Amount of 'B' deposits received during the month: The total amount of 'B' deposits received.
6. Amount of 'B' deposits repaid during the month: The total amount of 'B' deposits repaid.
7. Amount of 'B' deposits not paid during the month: The total amount of 'B' deposits outstanding.

Verification

The Sessions Judge/Chief Judicial Magistrate or District Magistrate must verify the plus and minus memorandum with the Treasury Officer's accounts.

Annual Clearance Register of Deposits

At the end of each year, the Sessions Judge/Chief Judicial Magistrate or District Magistrate must:

1. Close the Registers of 'A' Deposits: Transcribe balances exceeding Rs. 25 into the Annual Clearance Register.
2. Prepare the Annual Clearance Register: Show all unpaid balances of 'A' deposits against their original numbers.
3. Verify the Register: Compare the Register with the original Registers of Deposits Received.

Lapse of Deposits

On March 31st of each year, the following unpaid balances of deposits lapse to the government:

1. 'A' Deposits: Balances not exceeding Rs. 25, outstanding for three complete years.
2. 'B' Deposits: Balances outstanding for one complete year, or balances remaining after part payment during the year.

Statement of Lapsed Deposits

Four statements of lapsed deposits must be prepared:

1. Statement of 'A' Deposits: Lapsed balances of 'A' deposits received in the last three years.
2. Statement of 'B' Deposits: Lapsed balances of 'B' deposits received in the last year.
3. Statement of Partly Paid 'B' Deposits: Lapsed balances of 'B' deposits partly paid during the year.
4. Statement of Unclaimed Deposits: Lapsed balances of unclaimed deposits.

Refund of Lapsed Deposits

Applications for refund of lapsed deposits must be submitted to the Accountant-General, who will issue a letter of authority for payment.

Odisha General Financial Rules, 2023

Expenditure and Reconciliation Procedures

1. Maintenance of Expenditure Register

- Disbursing Officers (DDOs) maintain a separate expenditure register in Form-OGFR-1.

2. Submission of Reports

- DDOs submit reports to Controlling Officers/Heads of Department in Forms OGFR-2, OGFR-3, and OGFR-4 by the 10th day of each month.

3. Reconciliation of Expenditure

- Controlling Officers reconcile expenditure figures with Accountant General (A&E) using IFMS Portal.
- Two stages:
 1. Between DDO and Treasury Officer.
 2. Between Controlling Officer and Accountant General (A&E).

4. Procedure for Reconciliation

- Controlling Officers verify month-wise expenditure figures in IFMS with A&E interface.
- Accountant General (A&E) examines suggestions and takes action.

5. Reconciliation of Revenues and Receipts

- Controlling Officers reconcile departmental receipts with Accountant General (A&E) monthly.
- **Basis:** Monthly report on Revenue & Receipts from Accountant General (A&E)

Classification of Accounts

Rule 418 classifies money received and paid into eight heads:

- Criminal deposits
- Fines (Judicial)
- Stamp duty and penalties
- Value of unclaimed property
- Other general fees and forfeitures

- Miscellaneous receipts
- Sale proceeds of old stores
- Peremptory receipts (e.g., witness expenses, diet money)

Detailed accounting is required for most heads, with specific notes on exclusions (e.g., service books) and additional reporting to the Treasury Officer for item nature.

Procedures for Receipts and Payments

- ****Receipt of Money (Chapter II, Rules 422-429)**:** Payments into the treasury require a challan in triplicate, except for criminal fines and costs. Peremptory receipts are handled by the cashier, entered into a cash book, and do not require a challan. The cashier maintains a general cash book, striking a daily balance, including other funds held (e.g., for contingencies).
- ****Payment of Money (Chapter III, Rules 430-441)**:** Applications to withdraw deposited money must be in a specific form, verified by the Chief Ministerial Officer and Presiding Officer, and approved by the Judge-in-charge or Magistrate-in-charge. Payments are typically made through the treasury, except for peremptory receipts, which the cashier handles in cash. Refunds of lapsed deposits or fines follow specific procedures, including preparing payment orders and ensuring treasury compliance.

Account Keeping and Remittance

- ****Account Keeping and Remittance (Chapter IV, Rules 442-449)**:** Daily entries of cash received are recorded in a treasury pass book, with remittances to the treasury made before the next business day begins. Treasury Advice Lists, prepared daily by the Treasury Officer, detail transactions, which the Judge-in-charge or Magistrate-in-charge compares and verifies.
- ****Deposit and Repayment Registers (Chapter V, Rules 450-455)**:** Two sets of registers (A and B) are maintained for deposits, with A deposits exceeding Rs. 25 and B deposits not exceeding Rs. 25. These are posted and closed monthly to match treasury records, with a plus and minus memorandum tracking balances at month-end.

Oversight and Reporting

- ****Control Over Subordinate Courts (Chapter VI, Rules 456-467)**:** Judges and Magistrates are responsible for deposit payments, with subordinate courts reporting daily and monthly statements to higher authorities (Sessions Judge, Chief Judicial Magistrate, or District Magistrate) for oversight and inclusion in broader accounts.

- ****District Monthly Returns and Annual Clearance (Chapters VII-IX, Rules 468-478)****: Monthly returns include a plus and minus memorandum sent to the Treasury Officer for the Accountant-General, ensuring accurate tracking of deposits and repayments. Annual Clearance Registers are created for A deposits, with balances verified yearly, and lapsed deposits (over three years for A, over one year for B) credited to the government.

Supplementary and Miscellaneous Rules

- ****Supplementary Rules (Chapter X, Rules 479-485)****: Specific procedures for fines and miscellaneous receipts are detailed in appendices, with registers maintained for tracking. Judges and Magistrates must ensure that sums in deposit that should be forfeited or credited to the government are appropriately handled.

- ****Miscellaneous (Chapter XI, Rules 486-489)****: Distinct officers must handle accounting and cash, with accounts kept in English under general supervision of the Chief Ministerial Officer. Manuscript forms are prohibited, and daily comparisons of accounts and registers (listed in Appendices I & II) are mandatory, including verifying Payment Orders, Deposit Receipts, and Treasury Advice with treasury passbooks.

Additional Accounting-Related Activities

Beyond Part VIII, other sections mention accounting-related activities:

- ****Rule 112(e) (PAGE51)****: Requires Sessions Judges and Magistrates to send copies of judgments to the Forensic Science Laboratory when a reference was made for exhibit examination, with copies also sent to the S.P. (C.I.D.) Crime Branch for transmission, implying a tracking or reporting mechanism.

- ****Rule 178 (PAGE77)****: Mandates reporting any loss or defalcation (misappropriation) to the High Court and the Accountant-General as soon as it occurs.

- ****Rule 179 (PAGE77)****: Requires a half-yearly report to the High Court confirming that material objects in cases decided six months prior have been disposed of, with explanations for any delays.

- ****Rules related to fines (e.g., Rules 131-146, PAGE53-PAGE66)****: Include procedures for recording, realizing, and accounting for fines, such as maintaining a Register of Criminal Fines, issuing fine cheques, and ensuring proper remittance to treasuries or other entities.

Responsibilities of the Drawing and Disbursing Officer (DDO)

1. **Definition and Role** (Rule 2(xiii), Page 16):

- The DDO is a departmental officer entrusted with the responsibility of ****drawing and disbursing funds**** of the Government.
- Officers holding ****Group-B and above posts**** can be declared as DDOs for specific establishments/functions by Administrative Departments or Heads of Departments.
- Specific designations, such as the ****Comptroller of Finance of Universities****, ****Principals of Non-Government Fully Aided +3 Degree Colleges****, and ****Principals of +2 Non-Government Aided Colleges****, are declared as DDOs by their respective Administrative Departments (Notes under Rule 2(xiii)).

2. **Financial Management and Expenditure Control**:

- ****Maintenance of Expenditure Register**** (Rule 75(ii)(a), Form OGFR-1, Page 9):
 - DDOs are required to maintain an ****Expenditure Register**** (Form OGFR-1) to record all expenditures.
- ****Submission of Expenditure Statements**** (Rule 75(ii)(b), Forms OGFR-2, OGFR-3, OGFR-4, Page 9):
 - DDOs must submit ****Expenditure Statements**** (Form OGFR-2), ****Details of Progressive Expenditure**** (Form OGFR-3), and ****Monthly Accounts**** (Form OGFR-4) to the Head of Department (HOD) or Controlling Officer.
- ****Ensuring Expenditure Accuracy**** (Rule 33, Page 27):
 - DDOs are ****personally responsible**** for the ****completeness and accuracy**** of accounts or returns related to public money or stores and for submitting them within the prescribed timelines.
 - When signing or countersigning certificates, DDOs are accountable for the accuracy of the certified facts, ensuring they reflect the actual situation and making necessary amendments if required.

3. **Compliance with Budget Allocation** (Rule 32, Page 27):

- DDOs, under the guidance of the Controlling Officer, must ensure:
 - Expenditure does ****not exceed the budget allocation****.
 - Expenditure is incurred ****for the purpose**** for which funds are provided.
 - Expenditure is in the ****public interest****.

- Adequate control mechanisms are in place to prevent and detect errors, irregularities, waste, or loss of public money.

4. *Sanction and Disbursement***:**

- *****Tagging Bills with Sanction Orders***** (Rule 31, Page 27):
 - DDOs must ensure that bills are *****tagged with online sanction orders***** generated through the Integrated Financial Management System (IFMS), which have a unique number for identification and are available at treasuries in real-time for accurate and speedy fund drawal.
- *****Avoiding Idle Parking of Funds***** (Rule 24(vi), Page 25):
 - DDOs must ensure that Government money is *****not drawn from the treasury***** unless required for *****immediate disbursement*****, preventing idle parking of funds in public accounts, banks, or post offices.

5. *Handling Grants-in-Aid*** (Rule 299(xii), Forms OGFR-19, Page 10):**

- Where grants are drawn by a departmental authority, DDOs are responsible for maintaining a *****Register of Grants-in-Aid***** (Form OGFR-19) to track the grants disbursed.

6. *Permanent Advances*** (Rule 459(ii)(f), Form OGFR-48, Page 387):**

- DDOs are responsible for managing and reporting on *****permanent advances***** held by them. They must provide details in the *****Consolidated List of Permanent Advances***** (Form OGFR-48) as of 31st March each year, including the amount sanctioned, Government Order details, opening and closing balances, and any remarks.

7. *Delegation and Accountability*** (Rule 2(xxi), Page 17):**

- In large establishments, if multiple DDOs are authorized to sign bills due to administrative constraints, this must be approved by the Government. The *****Head of Office***** remains responsible for the accuracy of bills and the proper disposal of funds, even when delegating signing authority to a subordinate officer (Group-B and above).

8. *General Financial Propriety*** (Rule 24, Page 25):**

- DDOs must adhere to *****standards of financial propriety*****, exercising the same vigilance over public expenditure as they would with personal funds. This includes ensuring:
 - Expenditure is not excessive for the purpose.
 - No personal advantage is derived from sanctioning expenditure.

- Expenditure aligns with recognized policies or customs, unless legally mandated otherwise.

- Allowances are regulated to avoid being a source of profit.

9. *Prompt Payment* (Rule 25(iii), Page 25):

- DDOs must ensure *timely payment* of amounts indisputably due by the Government, avoiding delays contrary to budgetary principles.

Key Forms Related to DDO Responsibilities:

- *OGFR-1*: Expenditure Register (Rule 75(ii)(a)).
- *OGFR-2*: DDO's Expenditure Statement to HOD/Controlling Officer (Rule 75(ii)(b)).
- *OGFR-3*: Details of Progressive Expenditure (Rule 75(ii)(b)).
- *OGFR-4*: Monthly Account (Rule 75(ii)(b)).
- *OGFR-19*: Register of Grants-in-Aid (Rule 299(xii)).
- *OGFR-48*: Consolidated List of Permanent Advances (Rule 459(ii)(f)).

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In the event of any discrepancies between the information provided above and the original Rule, please notify Registrar, Civil Courts, Malkangiri for necessary correction.