



GOVERNMENT OF ORISSA

**DELEGATION OF
FINANCIAL POWERS RULES
1978**

(Corrected up to August, 2000)

FINANCE DEPARTMENT

PREFACE TO THE FIRST EDITION

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 Subsequently, this Resolution was superseded by another Resolution No. 14028-F., dated the 1st April 1967.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

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

Bhubaneswar
The 13th March, 1978

S. KANUNGO
Secretary to Government
Finance Department

PREFACE TO THE SECOND EDITION

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

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

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

Bhubaneswar
The 7th August, 1981

S. KANUNGO
Secretary to Government
Finance Department

PREFACE TO THE THIRD EDITION

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

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

Bhubaneswar
The 20th March, 1989

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

PREFACE TO THE FOURTH EDITION

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

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

Bhubaneswar
The 26th October, 1992

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

PREFACE TO THE FIFTH EDITION

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

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

Bhubaneswar
The 1ST September, 2000

A. S. SARANGI
Secretary to Government
Finance Department

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

**NOTIFICATION
Bhubaneswar, the 9th March 1978**

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

- 1. Short title and commencement-** (i) These rules may be called the Delegation of Financial Powers Rules, 1978.
(ii) They shall come into force from the first day of April 1978
- 2. Definitions-** In these rules, unless the context otherwise requires-
 - (a) **“Appropriation”** means the assignment to meet specified expenditure of funds included in a Primary unit of appropriation.
 - (b) **“Contingent expenditure”** means all incidental and other expenditure of funds including expenditure on store which is incurred for the management of an office, for the working of technical establishment such as a laboratory, workshop, industrial installation, farms and the like.
 - (c) **“Department of Government”** means the Department of the State Government as notified from time to time and includes the Governor’s Secretariat and Legislative Assembly Secretariat.
 - (d) **“Each Case”** means in respect of non-recurring expenditure, expenditure incurred at a given point of time and in regard to recurring expenditure, each type of expenditure of a recurring nature. If on a particular occasion a number of items of stores are to be purchased, powers of the sanctioning authority should be exercised on that occasion, and not with reference to individual articles constituting the lot. It should, however, be borne in mind that purchases arising out of the same indent should not be split up and made separately on different dates with a view to avoid the sanction of higher authority. An authority empowered to sanction expenditure on any recurring item, say up to Rs.1,500/- per annum, will be competent to sanction expenditure on the item on a number of occasions subject to the limit of Rs.1,500/- per annum.
 - (e) **“Finance Department”** means the Finance Department of the State Government.
 - (f) **“Financial Adviser”** includes Assistant Financial Adviser.
 - (g) **“Head of Department”** means Government Servants mentioned in Appendix-3 of Orissa Service Code.
 - (h) **“Non-recurring Expenditure”** means expenditure other than recurring expenditure.

- (i) **“Primary unit of appropriation”** means a Primary unit of appropriation defined in Rule 30 of the Orissa Budget Manual.
- (j) **“Public Works”** means civil works, public health, electrical, irrigation, navigation embankment and drainage works.
- (k) **“Re-appropriation”** means the transfer of funds from one primary unit of appropriation to another such limit.
- (l) **“Recurring expenditure”** means expenditure which is incurred regularly at periodical intervals.
- (m) **“Subordinate Authority”** means an authority subordinate to a Department of the Government or a Head of Department; and
(Notification No. Codes – 10/80-29482-F , dated 4-8-1981)
- (n) **“Government Company”** has the same meaning as under the Companies Act, 1956(1 of 1956)
(Notification No. Codes – 10/80-29482-F , dated 4-8-1981)

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

Controlling Officers should, however ,indicate the items of non-recurring expenditure proposed to be incurred with sufficient justification. Provision for loans shall be made only through New Demand Schedules for which adequate justification with necessary details should be furnished. In case of revenue earning non-plan schemes , details of anticipated receipts, where the amount exceeds Rs.50,000 should be given indicating the basis of calculation and explaining short-falls, if any.

- (2) Files relating to continuing non-plan schemes which have been in operation for less than two years will be sent to the Finance Department for pre-Budget scrutiny and concurrence in the individual proposals.
- (3) On receipt of the First Edition Budget and the files referred to above , Finance Department will examine the same and prepare consolidated Budget slips by Major Heads as far as possible, on points where clarification is needed. Copies of these consolidated slips will be sent to the Administrative Departments and the Heads of Departments concerned. The matter will be finalized and necessary provision will be admitted by the Finance Department as far as possible, after discussion with representatives of the Administrative Departments and the Heads of Departments instead of through correspondence. In case any point remains unsettled, the same will be noted and examined before issue of expenditure sanction.
- (4) The Planning & Co-ordination Department will indicate in advance plan ceilings for various Departments under different Heads/ Schemes. On receipt of intimation from the Planning & Co-ordination Department, the Administrative Department will get their budget proposals for Plan Schemes scrutinized by a committee consisting of the Secretary of the

Department, the concerned Heads of Department. Financial Adviser of the Department and a representative each of the Finance and the Planning & Co-ordination Departments. Proposals relating to Central Sector Schemes will also be scrutinized by the Committee. The proceedings of the Committee signed by the members will be forwarded to the Finance Department and Planning & Co-ordination Department. On the basis of the proceedings of the Committee the Administrative Department will furnish new demand Schedules to the Finance Department. Supplementary instructions in the matter will be issued by the Finance Departments from time to time.

- (5) Budget provision will ordinarily be considered for works projects for which administrative approval has been accorded, other cases may be considered by the Finance Department on merit.
- (6) No lump sum provision shall ordinarily be made in the Budget except for works costing less than Rs.10 lakhs. For making lump sum provision, however, estimates shall not be split up to keep expenditure below the monetary limit of Rs. 10 lakhs to avoid separate exhibition. Where works originally estimated to cost less than Rs.10 lakhs exceed the limit during the course of execution, budget provision shall specifically be made for each such works as early as possible.

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

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

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

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

5. **Allotment of Funds-** (1) After the Budget has been presented to the Legislative assembly and Budget documents have been circulated, the Administrative Departments shall allot the provision under different units among the Controlling Officers, where the provision concerns only one Controlling Officer, it is implied that the allocation is at his disposal. The Controlling Officer shall communicate allotment of funds to the Drawing and Disbursing Officers before the commencement of the financial year.
- (2) Allotment of funds in respect of schemes, proposals cleared at the Pre-Budget stage should be consistent with the provision made in the Budget and subject to the normal budgetary rules.
- (3) Allotments in respect of schemes/ proposals reserved for further scrutiny should be restricted to the normal requirement for four months that is till the end of June, to meet the expenditure on continuing posts, contingencies and traveling allowance. Allotments for grant-in-aid, stipends and scholarships for continuing programmes should be subject to similar restrictions.
- (4) Where a scheme has been reserved for further scrutiny, the Administrative Department shall immediately communicate the particulars to the concerned Head of Department so that expenditure may be regulated suitably. The Departments shall also take

steps to get the schemes cleared expeditiously and place the full Budget provision at the disposal at the Controlling Officers without avoidable delay.

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

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

6. General limitations on power to sanction expenditure- (1) It is a primary condition of the exercise of financial powers that public revenues may be spent only legitimate objects of public expenditure.

- (2) A sanction to incur recurring expenditure becomes operative when funds to meet the expenditure of the first year and made available by appropriation or re-appropriation and remains effective during subsequent years subject to appropriation of funds in such years and also subject to the terms of sanction.
- (3) An authority may sanction expenditure or advance of money only in those cases where it is authorized to do so by-
 - (a) these or any other rules issued by or with the approval of the Governor;
 - (b) the provisions of any law for the time being in force;
 - (c) any general order or special order of the Governor or other competent authority.
- (4) Nothing contained in sub-rule (2) shall empower any authority to sanction without prior concurrence of the Finance Department any expenditure which involves introduction of new principles or practice or modification of the existing principles or practice, likely to lead to increase expenditure in future.
- (5) The exercise of powers to sanction expenditure is subject to the observance of general or special direction which the authority delegating or re-delegating such powers may issue from time to time.
- (6) Where at the Pre-Budget scrutiny stage, the Finance Department has desired to see the sanction order shall not issued without concurrence of the Finance Department.
- (7) No expenditure shall be incurred against a sanction unless funds are made available by appropriation or re-appropriation.

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

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

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

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

- (2) The Administrative Departments will have powers as prescribed in Annexure-A in the matter of creation of temporary posts whether supported by yardstick or not subject to the following conditions:-
- (i) Specific Budget provision has been made with the concurrence of Finance Department. Availability of funds from savings and re-appropriation should not be treated as specific provision without concurrence of Finance Department.
 - (ii) Provision contained in the Rules Business shall be observed.
 - (iii) There should be post of similar character and designation in the establishment for which posts are created on a rate or scale of pay approved by the Finance Department.
 - (iv) The power shall not, except as indicated in items 2 and 3 of Annexure-A, be exercised in respect of any service which is not under the control of the Department exercising the power.
- (3) All temporary posts will continue until terminated by the orders of the competent authority as prescribed in Finance Department Resolution No. 10806-F., dated 2nd March 1978 (Annexure-B). For continuance of posts which are created for time bound operation and are to be terminated by a specific date or which may have attracted specific comments by the Finance Department in course of Pre-Budget scrutiny, prior concurrence of Finance Department is to be obtained.
- (4) The Administrative Departments have full powers regarding permanency of temporary posts in their own Departments and in their subordinate offices in accordance with the principles laid down by Government from time to time subject to the condition that such powers shall not be exercised in respect of posts which are to be made permanent before expiry of a period of 3 years or are connected with purely temporary schemes or time bound programmes.
- (5) Creation of post in a Government Company or undertaking, the maximum pay of which is Rs.4,100 or more, will require approval of the Government in the Administrative Department. The Administrative Department will take the concurrence of the Finance Department and orders of the Chief Minister concerned. Once a post is created, the Government Company would be competent to fill up the post subject to the recruitment policy approved by Government policy approved by Government and the Board of Directors.

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

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

- 9. Re-appropriation-** (1) Administrative Departments have full powers to sanction re-appropriation of funds subject to the following conditions and the overall limitations of legislative approval inherent in financial authorizations:-
- (i) Funds shall not be re-appropriated from one major head of account to another
 - (ii) No re-appropriation shall be made from sanction grants for Plan schemes to meet expenditure in the non-plan sector.

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

(Notification No. Codes - 10/80-29482-F., dated 4-8-1981)
- (x) The provisions under “*other allowances*” shall not be augmented either by re-appropriation or by transfer within the primary units under a Major Head of Account.
- (xi) No re-appropriation shall be made from savings under items expenditure in respect of which is partly or fully met from sources such as Reserve Funds, Statutory Bodies, etc., and is accounted for as reduction of expenditure.
- (xii) Expenditure on “*works*” will be subject to the following further conditions:-
 - (a) Provision of paragraph 3:7:1 read with paragraph 6:3:15 (3) of the O.P.W.D. Code should be scrupulously followed before issuance of work order.
 - (b) Funds shall not be re-appropriated for any work which has not received administrative approval and technical sanction as prescribed by rules from time to time.
 - (c) The amount appropriated for any work shall not exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorized under the Public Works Department Code. Where excess of requirement over the administrative approval or/and technical sanction need revision of administrative approval or/ and technical sanction diversion should be made only after assessment of actual requirement is made on the basis of

Authority	Extent of powers	
	Recurring	Non-recurring
(1)	(2)	(3)
(i) Departments of Govt.	Full powers	Full powers
(ii) Member, Board or Revenue	Rs.20,000/- per annum each case	Rs.80,000/- in each case
(iii) Heads of Department	Rs.20,000/- per annum each case	Rs.50,000/- in each case

(F. D. Notification No. Codes – 10/80-41531-F; dated the 19.08.1980)

(F. D. Notification No. Codes – 1/87-1053-F; dated the 12.01.1987)

(F. D. Notification No. Codes – 16/89-9820-F; dated the 17.03.1989)

(F. D. Notification No. Codes – 85/92-38595-F; dated the 7.9.1992)

(F. D. Notification No. Codes – 13/99-29267-F; dated the 30.06.1999)

(F. D. Notification No. Codes – 20/2000-32889-F; dated 08.08.2000)

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

(Notification No. Codes – 72/84-11476-F; dated 23.03.1984)

- (f) The Secretary of the Administrative Department or the head of a department may by order in writing authorize a Gazetted Officer serving under him to exercise, as may be specified in that order all or any of the powers conferred on him. The Secretary of the Department or the head of a Department shall, however, continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted Officer so authorized.

- (g) Notwithstanding anything contained in this rule, the Inspector-General of Police shall, subject to the orders of the Government regarding scale of supply, monetary limits, etc., have full powers of sanction in respect of the provision made in Budget for clothing and kits of the Police personnel.

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

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

- (a) Such grants-in-aid (including Stipends and Scholarships) or loans are in accordance with the rules or principles prescribed with previous concurrence of the Finance Department.
- (b) The rate of interest on loan and the period of repayment thereof have been fixed by or with the concurrence of the Finance Department; and
- (c) Provisions in the Orissa General Financial Rules or special rules, if any, and general instructions issued by the Finance Department from time to time should be observed.

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

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

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

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

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

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

12. Contracts for purchase and Works- (1) Subject to sub-rules (2), (3) and (4) and the provisions of the Orissa General Financial Rules governing purchase of stores and execution of contracts, the powers of Administrative Departments and Heads of Departments to execute contracts and sanction expenditure on purchases shall be as follows:-

Administrative Departments	...	Full powers
Heads of Departments	...	Rs.25 Lakhs

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

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

(i) The Committee for the office of a Head of Department shall consist of a senior officer and the Accounts Officer, if any of that office and a representative each of the Directorate of Export promotion and marketing and the Administrative Department concerned. The committee shall scrutinize cases involving expenditure exceeding Rs.25.00 lakhs together with a copy of the proceedings of the committee shall be forwarded by the Head of the Department with his comments to the Administrative Department, who may sanction expenditure up to Rs.50.00 lakhs.

(ii) The committee in the Administrative Department shall consist of the Secretary of the Administrative Department, a representative each of the Finance Department, Law Department and the Directorate of Export promotion and Marketing and the

concerned Head of Department. The Financial Advisor of the Department will act as the Member Secretary. The Committee shall consider cases involving expenditure exceeding Rs.50.00 lakhs. The recommendations of the committee shall be placed before the Government in the Administrative Department for decision.

(F. D. Notification No. Codes – 60/80-43722-F; dated the 31st October 1981)

(F. D. Notification No. Codes – 13/99-29267-F; dated the 30.06.1999)

(Notification No. Codes – 20/2000-32889-F; dated the 8.8.2000)

- (4) The delegation of powers under this rule shall not apply to the cases regulated by the provisions of the Orissa Public Works Department Code.

(Notification No. Codes – 10/80-41531-F; dated the 19.08.1980)

- 13. Administrative Approval-** (1) Powers of Heads of Departments other than the Member, Board of Revenue, Revenue Divisional Commissioner and other than those under the Works, Water Resources, Energy, Rural Development as well as Housing & Urban Development Department to accord administrative approval in each case are as follows:-

(i) Residential Buildings	Rs.4,50,000
(ii) Non-residential Buildings	Rs.7,50,000
(iii) Circuit House, Inspection Bungalow, Rest Shed and Office-cum-residential Buildings.	Rs.3,00,000
(iv) Sanitary and Water-Supply Installation	
(a) Non-Residential	Rs.76,000
(b) Residential	Rs.30,000
(v) Electrical Installation-	
(a) Non-Residential	Rs.76,000
(b) Residential	Rs.30,000
(vi) Rural water-Supply	Rs.45,000
(vii) Communications including Culverts	Rs.3,00,000
(viii) Other items	Rs.45,000

- (2) Powers of Member, Board of Revenue, Revenue Divisional Commissioner and Collectors for according administrative approval in each case are as follows:-

	Member, Board of Revenue	Revenue Divisional Commissioner	Collector
	Rs.	Rs.	Rs.
(i) Residential Buildings	9,00,000	7,60,000	3,80,000
(ii) Non-residential Buildings	15,20,000	10,65,000	5,30,000
(iii) Circuit House, Inspection Bungalow, Rest Shed and Office-cum-Residential Buildings.	9,00,000	4,50,000	2,25,000
(iv) Water-Supply and Sanitary Installation--			

(a) Non-Residential	90,000	60,000	30,000
(b) Residential	60,000	45,000	22,500
(v) Electrical Installation-			
(a) Non-Residential	90,000	60,000	30,000
(b) Residential	60,000	45,000	22,500
(vi) Rural water-Supply	1,50,000	75,000	37,500
(vii) Communications	4,50,000	3,80,000	1,90,000

- (3) Powers of Administrative Departments other than the Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and Scheduled Tribe & Scheduled Caste Development Departments to accord administrative approval are double the financial limits indicated for Heads of Departments under sub-Rule (1).
- (4) Powers of Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and Scheduled Tribe & Scheduled Caste Development Departments to accord administrative approval are as follows:-

(i) Residential Buildings	Rs.13,50,000
(ii) Non-residential Buildings	Rs.30,40,000
(iii) Communication , Irrigation, Public Health & Electricity	Rs.38,00,000
(iv) Flood control, Drainage, Anti-water Logging and Anti-Sea Erosion	Rs.30,40,000
(v) Sanitary and Water-Supply Installation--	
(a) Residential	Rs.2,00,000
(b) Non-Residential	Rs.4,00,000
(vi) Electrical Installation-	
(a) Residential	Rs.2,00,000
(b) Non-Residential	Rs.4,00,000
(vii) Circuit House, Inspection Bungalow, Rest Shed and Office-cum-Residential Buildings.	Rs.22,80,000
(viii) Other items	Rs.2,00,000

Note 1- Monetary limits for buildings include Sanitary water-Supply and electrical installations.

Note 2- In all cases, the power should be exercised after obtaining technical advice of competent engineering personnel.

Note 3- The powers of heads of Departments of Engineering Organizations under the Works, Water Resources, Energy, Housing & Urban Development Departments shall be Governed by the provisions of the Public Work department Code and special or general orders issued by the Government from time to time.

Note 4- In respect of residential Buildings, Circuit Houses, Inspection Bungalows and Sanitary Water-supply and Electrical Installations, where type plans and monetary limits have been prescribed with concurrence of the Finance Department, further concurrence of the Finance Department will not be necessary for according administrative approval irrespective of monetary limits.

It shall be responsibility of the Works Department to revise type plans consequent to revision in design or Schedule of rates from time to time and inform the Departments of Government and Subordinate Offices of the changes in the plans monetary limits.

Note 5- A Group of works forming one project shall be considered as one work for the purpose of according administrative approval.

Note 6- Cases where revision of estimate requires revised administrative approval beyond the monetary limits prescribed in favor of heads of Departments/ Administrative Departments, as the case may be shall be referred to the Administrative-Department/ Finance Department for approval/ concurrence.

(Notification No. Codes – 37/79-50024-F; dated 29.10.1979)

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

(Notification No. Codes – 1/87-1053-F; dated 12.01.1987)

(Notification No. Codes – 41/90-26995-F; dated 07.08.1990)

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

(Notification No. Codes – 13/99-33165-F; dated 09.08.2000)

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

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

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

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

Note 3- Rules 166 to 169 of the Orissa General Finance Rules and the general procedure for refund of revenue prescribed in Subsidiary Rules 345 to 349-A of the Orissa Treasury Code, should be followed.

15. Power to write off of losses- (1) Powers specified herein relating to write off of losses may be exercised by the appropriate authority provided that:-

- (a) the loss does not disclose a defect in rules or procedure the amendment of which requires orders of higher authority or concurrence of the Finance Department; and
 - (b) there has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority.
- (2) Write off of losses of cash in Treasury whether in course of remittance or out of Treasury balance and of over-payment made to Government servants are governed by separate rules.

- (3) For the purpose of assessment of the value of stores, the book value should be taken where price accounts are maintained and Replacement Value in other cases.
- (4) Subject to the above condition the general powers of different authorities to sanction write off of losses will be as follows:-

Authority	Extent of powers
(a) Administrative Department	Rs.15,000 in each case
(b) Member, Board of Revenue	Rs.10,000 in each case
(c) Heads of Departments	Rs.7,500 in each case
(d) Collectors	Rs.3,000 in each case
(e) Heads of other Subordinate Offices	Rs.1,500 in each case

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

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

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

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

- 16. Local purchase of stationery is prohibited-** In exceptional circumstances, the Head of the Office may sanction local purchase up to Rs.400 at a time subject to a maximum of Rs.1,000 in a financial year.

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

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

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

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

- (a) There should be adequate Budget Provision for the purpose.
- (b) Prior concurrence of Finance Department will be necessary in cases where specific point for Posts-budget examination has been raised by the Finance Department at the time of pre-budget scrutiny or where Finance Department have expressly stipulated post-budget scrutiny by them.
- (c) Restrictions and limitations regarding creation of posts, sanction of re-appropriation, grant of loans, sanction of contingent expenditure, grant-in-aid, contracts, etc., specified in the relevant rules should be observed.
- (d) In the case of Works Projects governed by Public Works department Code separate expenditure sanction is not necessary, if specific Budget Provision is available. In all cases, however, administrative approval must be obtained before commencement of the work. In exceptional cases, where it is considered necessary to go ahead with execution of the work in anticipation of administrative approval, specific authorization of Government must be

obtained before expenditure is incurred or work-order is issued. The concerned Administrative Department can issue such authorization in cases where the rough estimated cost is within its powers for according administrative approval. In all cases on such authorization, administrative approval must be accorded by the competent authority within three months from the date of commencement of the work without which no expenditure can be incurred after three months from the date of commencement of the work.

- (e) In respect of schemes/ proposals which have not been cleared by the Finance Department at the stage of Pre-Budget scrutiny. Administrative Department may, pending reference of those schemes/ proposals to the Finance Department, sanction expenditure for the first four months of the financial year, that is, till the end of June, subject to the following conditions:-
- (i) The sanction shall ordinarily be restricted to continuing posts and normal requirements of contingent and traveling expenditure and grants-in-aid stipends and scholarships in respect of continuing schemes. Prior concurrence of the Finance Department will be necessary for continuance of posts created for time-bound operations, purchase of tools, plants, vehicles and heavy machinery and contingent expenses exceeding Rs.1 lakh.
 - (ii) It shall be the responsibility of the Administrative Department to communicate the particulars of schemes/ proposals reserved for further scrutiny to the Head of department concerned for regulating the expenditure suitably. The Department shall also take steps to get the schemes/ proposals cleared expeditiously so that full expenditure may be authorized without avoidable delay.

Note- Heads of Departments may authorize expenditure on continuing non-Plan Schemes for which provision has been made in the Budget after Pre-Budget scrutiny subject to the restrictions and limitations on creation of posts, sanction of re-appropriation, grant of loans, sanction of contingent and miscellaneous expenditure, grant-in-aid, etc., specified under the relevant rules,

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

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

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

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

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

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

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

Provided, however, that a proposal under clause (a) or (b) may not be referred to the Finance Department for concurrence if the value of the transaction in each case is below Rs.2 lakhs.

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

20. Powers of subordinate authorities- Head of Offices other than those in the Secretariat and Heads of Departments shall have powers to sanction contingent expenditure subject to the following conditions:-

- (a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by the competent authority.
- (b) Rules for supply of articles for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, shall be followed.
- (c) No contingent expenditure involving any departure from rules, orders, restrictions or scales shall be incurred, not shall any liability be undertaken in connection therewith except with prior concurrence of the Finance Department.
- (d) Subject to the conditions mentioned above the general powers of the Heads of Offices to sanction contingent expenditure will be as follows:-

Authorities	Extent of powers	
	Recurring	Non-recurring
1	2	3
(i) Collectors	Rs.15,000/- per annum in each case.	Rs.30,000/- in each case.
(ii) Heads of Sub-ordinate offices in the rank of Sr. Class-I and above (Group 'A' Offices).	Rs.15,000/- per annum in each case.	Rs.30,000/- in each case.
(iii) Heads of Sub-ordinate offices in the rank of Jr. Class-I (Group 'A' Offices).	Rs.10,000/- per annum in each case.	Rs.20, 000/- in each case.
(iv) Heads of Sub-ordinate offices in the rank of Class-II (Group 'B' Offices).	Rs.6,000/- per annum in each case.	Rs.12, 000/- in each case.

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

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

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

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

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

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

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

21. Miscellaneous- (a) The powers of Administrative Departments, Heads of Departments and subordinate authorities in regard to matters not specified in these Rules shall be such, as may have been or may hereafter be specified by general or special orders issued with the concurrence of the Finance Department.

(b) Any Administrative Department, Head of Department or Head of Office, who has been exercising higher powers in respect of any particular item, shall continue to exercise the powers.

(c) The powers delegated under these rules can be exercised in respect of past cases also.

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

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

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

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

- (b) The Financial Adviser shall be consulted in the matter of exercise of powers delegated under these rules. In all such cases where the Secretary of the Administrative Department proposes to over-rule the advice of the Financial Adviser reference may be made to the Finance Department.
- (c) The duties and responsibilities of the Financial Adviser/ Assistant Financial Advisers are defined and detailed in Annexure-E. The Financial Advisers should not be saddled with pure administrative functions and items of work of miscellaneous and routine nature as that may hamper in due discharge of the duties and responsibilities specially entrusted to them. The Financial Advisers and Chief Accounts Officers/ Accounts Officers attached to the Heads of Departments and other officers shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Departments.
- (d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/ Assistant Financial Adviser.

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

ANNEXURE – A
POWER TO CREATE POSTS

[See Rule 8]

Sl. No	Authority	Class of posts which may be created	Extent of delegation	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Administrative Department	Gazetted and Non-gazetted posts other than those in the Secretariat.	Full powers	Concurrence of Finance Department in the proposal been taken at the time of pre-budget scrutiny. In case posts requiring approval of the Council of Ministers, formal concurrence of Finance Department in the memorandum will not necessary if it has specially agreed to the proposal at the time of pre-budget scrutiny.
2.	Administrative Departments other than the General Administrative Department	Posts of Under-Secretaries and higher posts in the Secretariat.	May create the post with the concurrence of General Administration Department.	Same as against Sl. No.-1
3.	Administrative Departments other than the Home Department	Posts below Under-Secretaries in the Secretariat other than in the Home Department.	May create the post with the concurrence of Home Department.	Same as against Sl. No.-1
4.	General Administration Department	Posts below Under-Secretaries and higher posts in the General Administration Department.	May create the post with the concurrence of Finance Department.	Same as against Sl. No.-1
5.	Home Department	Posts below Under-Secretaries in the Home Department.	May create the post with the concurrence of Finance Department.	Same as against Sl. No.-1

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

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

ANNEXURE B

[See Rule 8]

Finance Department Resolution No. Codes-31/97-199/F

Dated the 3rd January 2000.

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

1. Under the practice prevailing prior to 1978, extension of temporary posts was being sanctioned by the Administrative Department with the concurrence of Finance Department and thereafter the salaries of the incumbents against these temporary posts were being allowed to be drawn. In Finance Department resolution No. 10806- Codes-1/78/F., dt. 2nd establishment was outlined. As per the stipulations contained in the aforesaid Resolution of F.D., Head of office, Heads of Departments and Secretaries of Administrative Departments are required to furnish annual establishment review by end of February, March and 15th of April each year respectively to the authorities specified therein. Further, instructions were issued in Finance Deptt. Letter No. Codes-11/97-17343 (40)/F., dt. 4th April, 1997 that the report of annual establishment review furnished by Heads of Departments should be scrutinized by the A.D. by associating a representative from Finance Department. Similarly, while undertaking review of staff strength of the A. D. and its attached sub-ordinate offices, the Administrative Department is required to associate the representative of Finance Department and finalise the annual review of establishments. Despite specific instructions on the subject most of the Administrative Departments are not adhering to the dateline fixed for submitting annual review of establishment. This has created a lot of inconveniences in furnishing correct position of staff strength and vacancy position to the Planning Commission, Finance Commission and other quarters whenever asked for.
2. Payment of salary and pension constitutes more than 70% of the non-Plan revenue expenditure. In order to have correct estimates of requirement of funds for expenditure on salary and pension it is absolutely necessary to know about the staff strength different scales of pay-wise and also about the vacancy position at the end of the year. Accordingly in super session of all pervious instructions on the subject the following instructions are issued for compliance by all concerned.
3. **Action by Head of Office:** The annual establishment review by Head of Office in respect of his/her own office for which he/ she is responsible for drawl of salary has to be furnished to his/ her Head of Department by the end of February each year as in **Annexure-I** along with the information in **Schedule-I** and **Schedule-II** attached thereto. Unless the required review report is submitted to the respective Head of Department, the salary of the staff of the Head of the office including the subordinate offices, if any, for the month of March onwards shall not be drawn. For this the concerned head of Office has to furnish a certificate as in **Annexure-IV** which should be attached to the Pay Bill for the month of March to be presented in the month of April. In case of Engineering and Forest Departments where salary is drawn through L.C. such certificate has to be furnished to the concerned Bank where cheques are presented.
4. **Action by Heads of Department:** The Annual establishment review has to be furnished by the heads of Department to his/ her respective A.D. by 31st march each year with respect to his/ her own office, attached offices and the sub-ordinate Dist. Offices as a whole. This review report should be furnished in **Annexure-II** along with the information in **Schedule-I**, **Schedule-IA** and **Schedule-II** attached thereto. The information in Schedule-IA has to be furnished in respect of the staff of the institutions receiving grants-in-aid through

the concerned H.O.D. Information in Schedule-II has to be furnished in respect of the posts under Heads of Department, its attached offices and sub-ordinate Dist. offices and information relating to the grantee institutions need to be included in Schedule-II. Until the annual establishment review along with the relevant information is furnished to the A.D. by 31st March each year, the salary for the month of the April which is due in may shall not be drawn for the month of April, a certificate in Annexure-IV has to be attached to the Pay Bill. In case of Engineering and Forest Department drawing salary through L.C. system, a certificate in Annexure-IV should be submitted to the concerned Bank along with the Cheque failing which the concerned Bank shall not entertain the Cheque of those H.O.D. in respect of the salary for the month of April to be presented in may or thereafter.

Action by Secretary of Administrative Department:

5.1 The annual establishment review by the secretary of the A.D. has to be furnished by 15th of April each year in Annexure-III along with the following schedules.

- (i) **Schedule-I** : In respect of the staff position of the A.D. and attached offices directly functioning under the Deptt. (Does not include the staff position of Head of the Department and sub-ordinate Dist. offices)
- (ii) **Schedule-IA** : This includes the sanctioned strength of the Department, its attached offices, Head of Department and sub-ordinate Dist. Offices as a whole functioning under the A.D. This would give an overall picture of staff strength and vacancy position for the Department as a whole.
- (iii) **Schedule-IB** : This would incorporate the sanctioned strength of staff and vacancy position of the institutions receiving grants-in-aid directly from the A.D. as well as Heads of Department. In short the information in Schedule-IB would indicate the overall staff position of all the institutions receiving grants-in-aid from the A.D. as a whole.
- (iv) **Schedule-II** : The information should contain the posts which are to be terminated respect of the Dist. Offices, Heads of Department and the A.D. as a whole.
- (v) **Schedule-III** : This contains the list of Heads of Deptt. from which information in Schedule-I and Schedule-II has been received.
- (vi) **Schedule-IIIA** : This relates to the list of institutions receiving grants-in-aid from Heads of Department who have furnished information in Schedule-IA of Annexure-II.

5.2 In case all relevant information is not received by end of each year from any of the institutions receiving grant-in-aid in order to enable the Head of the Department to submit consolidated information in Schedule-IA of Annexure-II and Administrative Department in Schedule-IB of Annexure-III, the concerned Heads of Department and Admn. Department shall not release any grant-in-aid to such defaulting institutions.

5.3 While submitting the Pay Bill for the month of April for the A.D. by the D.D.O. of the Department, the certificate in Annexure-IV duly signed by the Secretary of the Department himself/ herself has to be attached to the Pay Bill for the month of May every year. In the absence of such a certificate the concerned Treasury/ Special Treasury Officer shall not

entertain the Pay Bill for the month of May and for the subsequent months until such certificate is furnished along with all relevant information.

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

6. **Arrangement in the Finance Department as an Administrative Department**

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

The branch of the F.D. responsible for collecting relevant information	The organization which should submit the annual establishment return to the branch	Remarks
(1)	(2)	(3)
C.T.-II Branch	Commissioner, Commercial Taxes.	The C.C.T. would furnish information in respect of district and all subordinate offices and that of the Sales Tax Tribunal.
Treasury Branch	Director of Treasuries & Inspection/ Controller of Accounts.	
Local Fund Establishment- II	Examiner-cum-Additional Secretary, Local Fund Finance.	L.F.A. branch would collect relevant information from the district offices and on compilation the Examiner-cum-Addl. Secy., Local Fund (excluding the composite Estt. In the Sectt.) would furnish the required information to the Treasury Branch.
Small Savings-I	Director, Small Savings	Director, S.S. would compile the information in respect of district and all subordinate offices (excluding the composite Estt. In secretariat.)

O.E.-I Branch	Addl. Secretary, in- charge of O.E.	O.E.-I branch would responsible for collecting and compiling the staff strength etc. for the Sectt. Estt. of F-D. as a whole including the composite Estt. of Small Savings, Efficiency Audit and M.I.A.F.
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The Treasury Branch, on receipt of information from the designated officers as indicated in Cl. 2 above, would compile the relevant information in Schedules I, II, III etc for the Finance Department as a whole. In respect of annual establishment review by Finance Department itself as one of the Administrative Departments, the Treasury Branch functioning as the administrative branch for Finance Department, shall ensure submission of timely annual establishment review and obtain the approval and signature of Secretary, Finance Department in Annexure-IV failing which the pay bill for the month of May, shall not be presented in the Treasury.

7 Action by the institution receiving grant-in-aid

The institutions receiving grant-in-aid directly from the Heads of Department are required to furnish information in Schedule-IA on Annexure-II to the respective Heads of Department by end of February each year. Similarly, the institutions receiving grant-in-aid directly from the A.D. (without the intervention of H.O.D.) are also required to February each year with a copy to concerned Heads of Department. In case of default in submitting such information to the Heads of Department/ Admn. Department, the HOD/A.D. shall not release grant-in-aid until such information, complete in all respect, are submitted the respective authorities. This is also applicable to the Urban Local Bodies, Rural Local Bodies and other autonomous bodies/ societies receiving grant-in-aid.

8 Action by Treasury Officer/ Special Treasury Officer/ Sub-Treasury Officer/ Banks

As indicated in Para 3,4 & 5 the concerned officer of the treasury organization is to ensure submission of certificate on Annexure-IV while receiving the pay Bill for the month of March, April and May from the Head of Office, Heads of Department and Admn. Department respectively. In absence of such certificate the concerned Treasury Officer/ Special Treasury Officer/ Sub- Treasury Officer shall refuse to receive the Pay Bill. The concerned Treasury/ Special Treasury/ Sub-Treasury would continue to dishonor the pay bill for the month of March/April/May and for subsequent months for the Head Office/ Head of Department/ Administrative Department, as the case may be, until the certificate in Annexure-IV, complete in all respect, is furnished along with the pay bill. This would also be applicable to the concerned Bank from which Engineering Department & Forest Department are drawing salary through letter of Credit system.

9 **Action by Account General/ Sr. D.A.G (Works), Puri**

While scrutinizing the bills received from the treasury or cheques from the concerned Engineering/ Forest Division, Office of the A.G./ Sr. D.A.G (Works), Puri may make a test check as to whether the certificates in Annexure-IV have been attached to the pay bills for the month of March/ April/ May by the head of Office/ H.O.D. / A.D. respectively. If it is noticed that any treasury/ bank has passed the pay bill/ Cheque without such a certificate the A.G./ Sr. D.A.G, Puri would bring this fact to the notice of the Secretary to Government, Finance Department immediately in his name cover.

10 **Action by Director of Treasuries & Inspection**

In addition to the test check to be made by A.G./ Sr. D.A.G , Puri the Director of Treasuries would also depute his auditors and other officers of his Directorate to Treasuries, banks and office of the A.G. and Sr. D.A.G , Puri to verify the pay bills for the month of March/ April/ May in respect of the Head of Office / Heads of Department / Administrative Department respectively as to whether the certificates in Annexure-IV have been attached to the respective pay bill / Cheque by the concerned authorities. In case any omission is noticed he should initiate disciplinary action against the defaulting officer of the Treasury/ Special Treasury Officer/ Sub-Treasury forthwith. In case any default is noticed in respect of the Engineering / Forest Department he should bring the fact to the notice of the Secretary to Government, Finance Department as well the Secretary of the concerned A.D.

11 **Action by Finance Department**

The Secretary of the A.D. (including Secretary, Finance Deptt.) is requires to submit the annual establishment review for the Administrative Department as a whole to Finance Department (Treasury Branch) by 15th April in Annexure-III along with all relevant information in the schedules mentioned in Paras-5 and 6. In absence of such information received from the A.D., Finance Department shall refuse to receive any file from the A.D. after 15th April until such information is received. On receipt of annual establishment review along with all relevant information complete in all respect from the A.D. the Treasury Branch of F.D. shall prepare the consolidated information in respect of the Departments and Branch of F.D. shall prepare the consolidated information in respect of the Departments and furnish copies thereof to all Branches of F.D. for reference at the time of scrutiny of budget proposals and other proposals of A.D. The compilation of consolidated information in respect of all Departments should be completed by the Treasury Branch by end of May every year.

12 The procedures and stipulations outlined in the preceding paragraphs shall be enforced in respect of the annual establishment review to be taken up from February, 2000 onwards.

ANNEXURE – I

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

The sanctioned strength of the establishment as on 1st February is as indicated in schedule-I given below.

I have reviewed the staff requirement having regard to the prescribed yardsticks, wherever applicable. I certify that continuance of all the posts except those set out in Schedule –II is considered necessary.

Signature

Name

Designation

Date

Schedule – I (Replying to Head of the Office vide Annexure -I)

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

I. Regular Establishment

Group –A

(a) Other-than

UGC/ Judiciary/ All India Services

8000-13500

9350-14550

10000-15200

10650-15850

12000-16500

14300-18300

15100-19500

16400-20450

(b) UGC Scale

8000-13500

10000-15200

12000-420-18300

16450-450-20000 (Autonomous Govt. College Professor)

16450-450-20450 (D.P.I)

16400-450-22400 (Prof. of University)

(c) Judiciary OSJS (Sr. Br.)

10650-325-15850

15100-400-18300

18400-500-22400

OSJS (Sr. Br.)

8000-275-13500

9350-325-14550

(d) All India Services

(i) I.A.S.

8000-275-13500

10650-325-15850

12750-375-16500

15100-400-18300

18400-500-22400

22400-525-24500

26000 (Fixed)

30000 (Fixed)

(ii) I.P.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

(iii) I.F.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

Total Group –A (a+b+c+d)

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

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

26000 (Fixed)

30000 (Fixed)

Total

Grand Total

Group – B

Other than

(a) Judiciary Services

5500-9000

5900-9700

5700-9900

6500-9900

6500-10500

7300-10500

7300-10900

8000-13500

(b) Judiciary Officers

6500-10500

Total Group-B(a+b)

Group – C

2650-4000

2750-4400

3050-4590

3200-4900

3600-5600

4000-6000

5000-7000

4750-7500

5000-8000

5300-8300

Total Group – C

Group – D

2550-3200

2610-3540

Total Group – D

Total of Regular Estt.

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

Staff position of other Categories

Work Charged/ N.M.R./ Service/ D.L.R.	Scale of Pay	Consolidated Remuneration	Sanctioned Strength if any	No. of employees actually working	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(i) Work Charged Establishment

(ii) N.M.R.

(iii) Contract Service

(iv) D.L.R.

Total :II

The consolidated salary in the scale of pay or the rate of remuneration where there is no scale of pay prescribed be indicated

SCHEDULE- II (Relating to Head of the office vide Annexure - I)

Sl. No.	Description of Posts	G.O. No. & Date in which sanctioned	Pay Scale	No. of posts be terminated	Date from which post(s) to be terminated	Remarks
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Signature
Name
Designation
Date

ANNEXURE – II

ANNUAL ESTABLISHMENT REVIEW TO BE FURNISHED BY HEADS OF DEPARTMENT TO THE ADMINISTRATIVE DEPARTMENT BY 31ST MARCH EACH YEAR

The sanctioned strength of the Organisation including all its sub-ordinate offices as on the 1st February is as indicated schedule-I and IA enclosed.

I have reviewed the staff requirement having regard to the prescribed yardsticks, wherever applicable. I certify that continuance of all the posts except those set out in Schedule – II is considered necessary.

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

Signature

Name

Designation

Date

Schedule-I (Vide Annexure-II) (Relating to Head of the Department, its attached Office & Sub-ordinate District Offices)

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

I. Regular Establishment

Group – A

(a) Other - than

UGC/ Judiciary/ All India Services

8000-13500

9350-14550

10000-15200

10650-15850

12000-16500

14300-18300

15100-19500

16400-20450

(b) UGC Scale

8000-13500

10000-15200

12000-420-18300

16450-450-20000 (Autonomous Govt. College Professor)

16450-450-20450 (D.P.I)

16400-450-22400 (Prof. of University)

(c) Judiciary OSJS (Sr. Br.)

10650-325-15850

15100-400-18300

18400-500-22400

OSJS (Sr. Br.)

8000-275-13500

9350-325-14550

(d) All India Services

(i) I.A.S.

8000-275-13500

10650-325-15850

12750-375-16500

15100-400-18300

18400-500-22400

22400-525-24500

26000 (Fixed)

30000 (Fixed)

(ii) I.P.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

(iii) I.F.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

Total Group –A (a+b+c+d)

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

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

26000 (Fixed)

30000 (Fixed)

Total

Grand Total

Group – B

Other than

(a) Judiciary Services

5500-9000

5900-9700

5700-9900

6500-9900

6500-10500

7300-10500

7300-10900

8000-13500

(b) Judiciary Officers

6500-10500

Total Group – B (a+b)

Group – C

2650-4000

2750-4400

3050-4590

3200-4900

3600-5600

4000-6000

5000-7000

4750-7500

5000-8000

5300-8300

Total Group – C

Group – D

2550-3200

2610-3540

Total Group – D

Total of Regular Estt.

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

Staff position of other Categories

Work Charged/ N.M.R./ Contract Service/ D.L.R.	Scale of Pay	Consolidated Remuneration	Sanctioned Strength if any	No. of employees actually working	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(i) Work Charged Establishment

(ii) N.M.R.

(iii) Contract Service

(iv) D.L.R.

Total :II

The consolidated salary in the scale of pay or the rate of remuneration where there is no scale of pay prescribed be indicated

Schedule – IA (Relating to all the institutions receiving grant-in-aid under the control of Head of Deptt. including sub-ordinate offices, if any vide Annexure-II) (to be furnished by Head of Deptt. To the Administrative Deptt. in respect of the institutions receiving grant-in-aid under the Administrative control of Heads of Department)

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

I. Regular Establishment

Group – A

(a) Other - than

UGC/ Judiciary/ All India Services

8000-13500

9350-14550

10000-15200

10650-15850

12000-16500

14300-18300

15100-19500

16400-20450

(b) UGC Scale

8000-13500

10000-15200

12000-420-18300

16450-450-20000 (Autonomous Govt. College Professor)

16450-450-20450 (D.P.I)

16400-450-22400 (Prof. of University)

(c) Judiciary OSJS (Sr. Br.)

10650-325-15850

15100-400-18300

18400-500-22400

OSJS (Sr. Br.)

8000-275-13500

9350-325-14550

(d) All India Services

(i) I.A.S.

8000-275-13500

10650-325-15850

12750-375-16500

15100-400-18300

18400-500-22400

22400-525-24500

26000 (Fixed)

30000 (Fixed)

(ii) I.P.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

(iii) I.F.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

Total Group –A (a+b+c+d)

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

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

26000 (Fixed)

30000 (Fixed)

Total

Grand Total

Group – B

Other than

(a) Judiciary Services

5500-9000

5900-9700

5700-9900

6500-9900

6500-10500

7300-10500

7300-10900

8000-13500

(b) Judiciary Officers

6500-10500

Total Group – B (a+b)

Group – C

2650-4000

2750-4400

3050-4590

3200-4900

3600-5600

4000-6000

5000-7000

4750-7500

5000-8000

5300-8300

Total Group – C

Group – D

2550-3200

2610-3540

Total Group – D

Total of Regular Estt.

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

Staff position of other Categories

Work Charged/ N.M.R./ Contract Service/ D.L.R.	Scale of Pay	Consolidated Remuneration	Sanctioned Strength if any	No. of employees actually working	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(i) Work Charged Establishment

(ii) N.M.R.

(iii) Contract Service

(iv) D.L.R.

Total :II

The consolidated salary in the scale of pay or the rate of remuneration where there is no scale of pay prescribed be indicated

SCHEDULE- II (Relating to Head of the office vide Annexure - I)

Sl. No.	Description of Posts	G.O. No. & Date in which sanctioned	Pay Scale	No. of posts be terminated	Date from which post(s) to be terminated	Remarks
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Signature

Name

Designation

Date

ANNEXURE – III

ANNUAL ESTABLISHMENT REVIEW TO BE FURNISHED BY ADMINISTRATIVE DEPTT. TO FINANCE DEPARTMENT BY 15TH APRIL EACH YEAR IN RESPECT OF THE PRECEDING FINANCIAL YEAR

The sanctioned strength of the Deptt. & attached sub-ordinate offices directly functioning under the department as on 1st February, is as indicated in **Schedule-1**

The sanctioned strength of the Deptt. including the attached sub-ordinate offices, Head of Deptt. & Sub-ordinate District Offices as a whole functioning under the department is as indicated in **Schedule -IA** and for the institutions receiving grant-in-aid is as in **Schedule-IB**

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

I certify that continuance of all the posts except those set out in Schedule – II is considered necessary.

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

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

Signature

Name

Designation

Date

ANNEXURE – III

Schedule- I (Relating to Administrative Department & its attached sub-ordinate Offices only vide Annexure- III)

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

I. Regular Establishment

Group – A

(a) Other - than

UGC/ Judiciary/ All India Services

8000-13500

9350-14550

10000-15200

10650-15850

12000-16500

14300-18300

15100-19500

16400-20450

(b) UGC Scale

8000-13500

10000-15200

12000-420-18300

16450-450-20000 (Autonomous Govt. College Professor)

16450-450-20450 (D.P.I)

16400-450-22400 (Prof. of University)

(c) Judiciary OSJS (Sr. Br.)

10650-325-15850

15100-400-18300

18400-500-22400

OSJS (Sr. Br.)

8000-275-13500

9350-325-14550

(d) All India Services

(i) I.A.S.

8000-275-13500

10650-325-15850

12750-375-16500

15100-400-18300

18400-500-22400

22400-525-24500

26000 (Fixed)

30000 (Fixed)

(ii) I.P.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

(iii) I.F.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

Total Group –A (a+b+c+d)

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

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

26000 (Fixed)

30000 (Fixed)

Total

Grand Total

Group – B

Other than

(a) Judiciary Services

5500-9000

5900-9700

5700-9900

6500-9900

6500-10500

7300-10500

7300-10900

8000-13500

(b) Judiciary Officers

6500-10500

Total Group – B (a+b)

Group – C

2650-4000

2750-4400

3050-4590

3200-4900

3600-5600

4000-6000

5000-7000

4750-7500

5000-8000

5300-8300

Total Group – C

Group – D

2550-3200

2610-3540

Total Group – D

Total of Regular Estt.

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

Staff position of other Categories

Work Charged/ N.M.R./ Contract Service/ D.L.R.	Scale of Pay	Consolidated Remuneration	Sanctioned Strength if any	No. of employees actually working	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(i) Work Charged Establishment

(ii) N.M.R.

(iii) Contract Service

(iv) D.L.R.

Total :II

The consolidated salary in the scale of pay or the rate of remuneration where there is no scale of pay prescribed be indicated

Schedule- I (Relating to Administrative Department, its attached Sub-ordinate Offices, head of the Department & Sub-ordinate District Offices as a whole vide Annexure - III)

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

I. Regular Establishment

Group – A

(a) Other - than

UGC/ Judiciary/ All India Services

8000-13500

9350-14550

10000-15200

10650-15850

12000-16500

14300-18300

15100-19500

16400-20450

(b) UGC Scale

8000-13500

10000-15200

12000-420-18300

16450-450-20000 (Autonomous Govt. College Professor)

16450-450-20450 (D.P.I)

16400-450-22400 (Prof. of University)

(c) Judiciary OSJS (Sr. Br.)

10650-325-15850

15100-400-18300

18400-500-22400

OSJS (Sr. Br.)

8000-275-13500

9350-325-14550

(d) All India Services

(i) I.A.S.

8000-275-13500

10650-325-15850

12750-375-16500

15100-400-18300

18400-500-22400

22400-525-24500

26000 (Fixed)

30000 (Fixed)

(ii) I.P.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

(iii) I.F.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

Total Group –A (a+b+c+d)

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

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

26000 (Fixed)

30000 (Fixed)

Total

Grand Total

Group – B

Other than

(a) Judiciary Services

5500-9000

5900-9700

5700-9900

6500-9900

6500-10500

7300-10500

7300-10900

8000-13500

(b) Judiciary Officers

6500-10500

Total Group – B (a+b)

Group – C

2650-4000

2750-4400

3050-4590

3200-4900

3600-5600

4000-6000

5000-7000

4750-7500

5000-8000

5300-8300

Total Group – C

Group – D

2550-3200

2610-3540

Total Group – D

Total of Regular Estt.

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

Staff position of other Categories

Work Charged/ N.M.R./ Contract Service/ D.L.R.	Scale of Pay	Consolidated Remuneration	Sanctioned Strength if any	No. of employees actually working	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(i) Work Charged Establishment

(ii) N.M.R.

(iii) Contract Service

(iv) D.L.R.

Total :II

The consolidated salary in the scale of pay or the rate of remuneration where there is no scale of pay prescribed be indicated

Schedule- IB (Relating to all the institutions receiving grant-in-aid under the Administrative Department including those directly receiving from HOD vide Annexure- III)

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

I. Regular Establishment

Group – A

(a) Other - than

UGC/ Judiciary/ All India Services

8000-13500

9350-14550

10000-15200

10650-15850

12000-16500

14300-18300

15100-19500

16400-20450

(b) UGC Scale

8000-13500

10000-15200

12000-420-18300

16450-450-20000 (Autonomous Govt. College Professor)

16450-450-20450 (D.P.I)

16400-450-22400 (Prof. of University)

(c) Judiciary OSJS (Sr. Br.)

10650-325-15850

15100-400-18300

18400-500-22400

OSJS (Sr. Br.)

8000-275-13500

9350-325-14550

(d) All India Services

(i) I.A.S.

8000-275-13500

10650-325-15850

12750-375-16500

15100-400-18300

18400-500-22400

22400-525-24500

26000 (Fixed)

30000 (Fixed)

(ii) I.P.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

(iii) I.F.S.

8000-275-13500

10000-325-15200

12000-375-16500

14300-400-18300

16400-50-20000

18400-500-22400

22400-525-24500

24050-650-26000

Total Group –A (a+b+c+d)

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

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

26000 (Fixed)

30000 (Fixed)

Total

Grand Total

Group – B

Other than

(a) Judiciary Services

5500-9000

5900-9700

5700-9900

6500-9900

6500-10500

7300-10500

7300-10900

8000-13500

(b) Judiciary Officers

6500-10500

Total Group – B (a+b)

Group – C

2650-4000

2750-4400

3050-4590

3200-4900

3600-5600

4000-6000

5000-7000

4750-7500

5000-8000

5300-8300

Total Group – C

Group – D

2550-3200

2610-3540

Total Group – D

Total of Regular Estt.

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

Staff position of other Categories

Work Charged/ N.M.R./ Contract Service/ D.L.R.	Scale of Pay	Consolidated Remuneration	Sanctioned Strength if any	No. of employees actually working	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(i) Work Charged Establishment

(ii) N.M.R.

(iii) Contract Service

(iv) D.L.R.

Total :II

The consolidated salary in the scale of pay or the rate of remuneration where there is no scale of pay prescribed be indicated

SCCHEDULE- II (Relating to Administrative Department, attached subordinate offices, Heads of Deptt. & Sub-ordinate district offices for the Department as a whole vide Annexure- III)

Sl. No.	Description of Posts	G.O. No. & Date in which sanctioned	Pay Scale	No. of posts be terminated	Date from which post(s) to be terminated	Remarks
----------------	-----------------------------	--	------------------	-----------------------------------	---	----------------

Signature

Name

Designation

Date

SCHEDULE- III (Annual Establishment review received from the concerned Head of Department by the Administrative Department Vide Annexure - III)

Sl. No.	Name of Head of Deptt.	No. of Sheets enclosed (in Schedule-I and Scheduled-II of annexure-II) relating to all the Heads of Department under control of Administrative Deptt.
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Signature
Name
Designation
Date

SCHEDULE- IIIA (Relating to all the institution receiving grant-in-aid under the Administrative Department vide Annexure-III)

Sl. No.	Name of Head of Deptt. Under which grant-in-aid is received	No. of Sheets enclosed (in Schedule-IA of Annexure-II received from all the heads of Deptt. Under the control of Administrative Deptt.)	Remarks
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Signature

Name

Designation

Date

ANNEXURE – IV

(To be furnished by the Head of Office / Head of Department / Administrative Department in the Pay Bill for the months of March/ April/ May respectively)

Certified that I have already submitted the annual establishment review to my Head of Department along with the information in Schedule-I and schedule-II (applicable to Head of Office / Administrative Department in annexure-II along with the information in Schedule-I, Schedule-IA and Schedule-II (applicable to the Head of the Department / Finance Department in Annexure- III along with the information in Schedule-I, Schedule-IA, Schedule-IB, Schedule-II, Schedule-III and Schedule-IIIA (Applicable to administrative Department) in this Office/ Deptt. Letter No. Date

(Copy enclosed)

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

ANNEXURE C

SANCTION OF CONTINGENT EXPENDITURE

[See Rule 10]

Sl. No.	Items of expenditure	Restriction/ clarification/ monetary limit subject to which expenditure can be incurred
(1)	(2)	(3)
1	Purchase and repair of bicycle	(1) Purchase of new cycle and annual expenditure on repairs shall be regulated by the monetary limits fixed by the Government. (2) Except for special reasons to be recorded in writing no cycle shall be condemned before expiry of the prescribed period of life.
2	Conveyance hire charges	Subject to a maximum of Rs.50 per month conveyance hire charges by the cheapest means of conveyance may be reimbursed to non-gazetted Government servants for journeys, not below two kilometers from their office or place of work, for which no traveling allowance is admissible under the rules. No reimbursement should however be made when such journeys are performed in the ordinary course of duty of compensatory leave or special remuneration is sanctioned for the purpose.
3	Fixtures and furniture's and other articles of dead stock including survey appliances and instruments.	(1) Heads of Department may sanction expenditure up to Rs.20,000 per annum subject to budget provision and the scale prescribed by the Government and rates approved by the Government and rates approved by the Directorate of Export, Promotion and Marketing. (2) Fancy and costly furniture should not be purchased. Purchase of steel furniture should be restricted to ordinary chairs, tables and almirahs.
4	Freight, demurrage, wharf age charges.	Subject to budget provision and norms prescribed by Finance Department. (1) Heads of department may sanction demurrage, wharf age charges up to Rs.2,000 in each case. (2) Administrative Departments may sanction airlifting of stores in cases of extreme urgency, which should be reported to the Finance Department.
5	Hire of office furniture	(1) Office furniture may be hired only when it is not supplied by the Public Works Department. Electrical equipment, bells, heaters, coolers, clocks, etc., should not however be hired. (2) Heads of Departments may sanction expenditure on hiring office furniture up to Rs.2, 000 per office per annum.

6	Land	Subject to any general or special order issued by the Government, purchase of land for use by any Departments requires sanction of Government in the Revenue Department.
7	Law Charges	<p>(1) Expenditure on law suits to which Government is a party, fee of Law Officers, Advocates, Pleaders, etc. and reimbursement of legal expenses incurred by a Government servant accused of an offence or sued for damages on the ground of some act done by him in his official capacity may be sanctioned by Administrative Departments and Heads of Departments with the concurrence of the Legal Remembrance and in accordance with the Government instructions and rules in force.</p> <p>(2) Subject to budget provision and norms prescribed by Finance Department, Administrative Department shall have full power to sanction payment in advance and the powers of Heads of Department and Collectors shall be as follows:-</p> <p style="padding-left: 40px;">Heads of Department Rs.7,500 in each case Collectors Rs.3,000 in each case</p> <p>(3) Payments in satisfaction of decretal dues or awards are treated as “charged expenditure” and should be regulated in accordance with the provision made in the Budget.</p> <p>(4) Subject to budget provision and norms prescribed by Finance Department powers of Administrative Department and Heads of Departments shall be as follows:-</p> <p style="padding-left: 40px;">Administrative Department – Full Powers Heads of Department - Rs.15,000 in each case</p>
8	<p>Motor vehicles including motor cycles, motor boats and launches.</p> <p>(i) Purchase</p> <p>(ii) Maintenance, upkeep and repairs.</p>	<p>(1) Where specific provision has been made in the Budget with Finance Department’s concurrence at the pre-budget stage, Administrative Departments may sanction expenditure themselves. These powers shall not however, be exercised by re-appropriation of funds from other heads.</p> <p>(2) Expenditure may be sanctioned subject to the scales and monetary limit prescribed under the Rules Regulating Control and use of Government vehicles.</p>

9	Municipal rates and taxes	Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter 4 of the Orissa Public Works Department Code and Government instruction issued from time to time.
10	<p>Petty Works and repairs</p> <p>(i) Execution of petty works and repairs including special repairs to Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.</p> <p>(ii) Repairs and alteration to hired and requisitioned buildings.</p>	<p>(1) Subject to the provisions of Departmental Rules, if any expenditure on petty works and repairs, not exceeding Rs.10,000 in each case, may be classified as contingent expenditure and sanctioned by the Administrative Department/ Heads of Department concerned. Constructions and repairs exceeding Rs.10,000 should be treated as works expenditure and handled by the Works Department.</p> <p>(2) Subject to the terms of lease/ requisition, expenditure on repairs/ alteration to hired/ requisitioned buildings not exceeding Rs.5,000 in each case may be sanctioned by Administrative Departments and Heads of Departments concerned. Arrangements should be made in such cases to remove the installation/ materials added to the buildings after their release.</p>
11	<p>Post and Telegraph charges-</p> <p>(i) Postage charges</p> <p>(ii) Money-order Commission</p>	<p>(1) Postal charges should not be drawn in contingent bills for non-service stamps unless required for foreign mail.</p> <p>(2) Service postage stamps should not be used for private correspondence of Government servants e.g., applications/ representations for pay, leave, transfer, Provident Fund advance, Income-tax payment etc.</p> <p>(3) Where the cost an establishment is chargeable to more than one head of account, charges for service stamps should be divided proportionately.</p> <p>(4) Charges for remittance of money by postal money-order for payment of Government dues should ordinarily be borne by the payee. The cost of remittance may, however, be borne by the Government in the following cases:-</p> <p>(i) Remittance of revenue collected at outlying stations to treasuries.</p> <p>(ii) Pay, allowances and contingent charges of subordinate Government Servants posted in outlying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code.</p>

	(iii) Telegram charges	<p>(iii) Scholarships/ stipends of students with prior approval of the sanctioning authority.</p> <p>(iv) Remittance of bata to court witnesses for attending Criminal and session courts.</p> <p>(v) Any other case with specific approval of the Government</p> <p>(F.D. Notification No. Codes – 13/94(Pt)-45630-F; dated the 11th November 1999)</p> <p>Where service stamps are not accepted for telegrams payment may be made under the Credit Account System on receipt of bills from the Post and Telegraphs Office, if, however, Credit Account System cannot be availed of , expenditure may be incurred out of the Permanent Advance. Foreign, State telegrams and inland telegrams bearing priority indications my be issued by the authority specified in the rules framed by the Director General of Posts and Telegraphs.</p>
12	Printing	Forms prescribed for use in Courts and Government offices are printed at the Government Press. Printing of forms in any other press without previous sanction of Government id prohibited. Proposals with cost estimates for local printing of forms in other presses may, where necessary, be to government for approval in consultation with the Director of Printing, Stationery and Publication. Where local printing is undertaken, formal contracts should be entered into with the presses.
13	Binding charges	Subject to budget provision and norms prescribed by Finance Department, Administrative Departments and Heads of Departments my have full powers to sanction binding charges for registers, books, periodicals, reports, etc., through local press or binders as the case may be.
14	Publications- (i) Official Publications of the Government of Orissa	Official publications of the state Government like the gazette, Civil List, Codes, Manuals, Annual Reports, etc., should be obtained from the Government Press free of cost. Distribution of the Publication should be controlled by the Administrative departments/ Heads of departments concerned with the publication.

	(ii) Non-Official Publications and the Publications of the Government of India and other State Governments.	Administrative Departments and Heads of Departments may sanction expenditure on purchase of Non-official Publications and Publications of the Government of India and other State Governments subject to availability of Budget provision and observance of the normal rules.												
15.	Hiring of accommodation for office, office-cum-residence and other official purchases like store, dispensary, hostel, etc.	<p>(1) Subject to provisions under rule 157 of the Orissa General Financial Rules, accommodation for office purposes may be hired on the basis of a certificate of non-availability of Government accommodation from the Departmental authority in charge of Government buildings in the locality and certificate of fair-rent from an officer not below the rank of an Assistant Engineer.</p> <p>In the new Capital, the non-availability should be obtained from the Director of Estate. A fair-rent certificate shall ordinarily remain valid for a period of three years from the date of issue.</p> <p>(2) In special and unavoidable circumstances Administrative Departments and Heads of Departments may hire accommodation for office purposes at a rent not exceeding Rs.400 per month without obtaining fair-rent certificate.</p> <p>(3) The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of Departments may sanction rent up to 10 per cent above the certified rent.</p> <p>(4) Accommodation should not ordinarily be hired for purely residential purposes. For office purposes the scale of accommodation shall be as follows :-</p> <table border="0"> <tr> <td>(a) Head of Department</td> <td>: 250-300 Sq.ft.</td> </tr> <tr> <td>(b) Class-I Officer</td> <td>: 200-250 Sq.ft.</td> </tr> <tr> <td>(c) Gazetted Officer</td> <td>: 100-175 Sq.ft.</td> </tr> <tr> <td>(d) Head Ministerial</td> <td>: 50 Sq.ft.</td> </tr> <tr> <td>(e) Assistant / Clerk / Auditor, etc.</td> <td>40 Sq.ft.</td> </tr> <tr> <td>(f) Stenographer/ Typist/Diarist/ Record Supplier, etc.</td> <td>30 Sq.ft.</td> </tr> </table> <p>Reasonable allowance may be made for special requirement of accommodation, if any, for Court work, Record Room, etc. The authorities sanctioning rent should certify that the accommodation hired is in accordance with the prescribed scale.</p>	(a) Head of Department	: 250-300 Sq.ft.	(b) Class-I Officer	: 200-250 Sq.ft.	(c) Gazetted Officer	: 100-175 Sq.ft.	(d) Head Ministerial	: 50 Sq.ft.	(e) Assistant / Clerk / Auditor, etc.	40 Sq.ft.	(f) Stenographer/ Typist/Diarist/ Record Supplier, etc.	30 Sq.ft.
(a) Head of Department	: 250-300 Sq.ft.													
(b) Class-I Officer	: 200-250 Sq.ft.													
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(d) Head Ministerial	: 50 Sq.ft.													
(e) Assistant / Clerk / Auditor, etc.	40 Sq.ft.													
(f) Stenographer/ Typist/Diarist/ Record Supplier, etc.	30 Sq.ft.													

		<p>(5) Where accommodation is hired for Office-cum-Residential purpose the residential portion should be allotted to the incumbent of a specific post and thereafter it should be binding on him and his successors to occupy that portion until alternative accommodation is secured for office alone. Only such accommodation as is surplus to office requirement may be set apart for residence and the accommodation so set apart should not be in excess of what is appropriate to the status of the Officer. The rent payable by the officer should be determined on the basis of plinth area or at the rate of 10 percent of his monthly pay. Whichever is higher, subject to a maximum of 50 per cent of the rent of the house?</p> <p>(6) Out-houses, if any, may be utilized as Store or allotted to the Class IV staff on payment of rent.</p> <p>(7) No accommodation should be hired for a period exceeding 5 years at a time. No accommodation should also be hired under these rules at any place outside the State. The provisions to the Orissa General Financial Rules not inconsistent with these provisions should be followed.</p> <p>(8) Powers of Administrative Department and Heads of Departments to sanction rent for hired accommodation shall be as following :-</p> <p>(i) Administrative Departments- Full powers (ii) Heads of Departments-Rs.25,000 per annum in each case. (iii) Revenue Divisional Commissioner. Up to Rs.7,500 per month for storage of good grains.</p> <p>(9) Where the Finance Department or the Administrative Department have concurred in the sanction of house rent, renewal of sanction subject to production of fair-rent certificate and certificate of non-availability of accommodation as provided under Para. (1) may be accorded by the Department/ Heads of Departments concerned for a further period of three years.</p>
16.	Staff paid from contingencies.	<p>(1) Remuneration of staff paid from contingencies shall be regulated by the general of special orders issued by the Government in that behalf from time to time.</p> <p>(2) Where sanction in accorded for contingent paid staff, the yardstick, if any, prescribed for the purpose should be observed and details thereof, together with the reasons for creation of such staff should be indicated in the sanction order.</p>

17.	Stationery and Printing articles.	Stationery articles for office use are supplied by the Directorate of Printing. Stationery & Publication in accordance with the provisions of the Government Press Manual. Local purchase of stationery should be regulated in accordance with the instructions issued by the Government from time to time.
18.	Stores	Subject to the provisions of these rules, the provisions of the Orissa General Financial Rules shall apply to purchase of stocks and stores.
19.	Supply of liveries badges, etc. and grant of washing allowance.	<p>(i) Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and Heads of Departments subject to the monetary limits, scales of supply, periodicity of renewal, etc., fixed by the Finance Department.</p> <p>(ii) Liveries to Peons on temporary establishment on the scale as allowed to permanent Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provision and eligibility.</p> <p>(iii) Liveries to Class IV Government Servants other than Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility.</p>
20.	Installation of Telephones	Administrative Departments and Heads of departments may sanction installation of telephones in consideration of nature of duty attached to the office concerned. Administrative Departments and Heads of departments shall have full powers to sanction expenditure on telephone charges (including trunk calls) and rentals.
21.	Tents and Camps Furniture	<p>(1) Initial supply of tents and camp furniture should not be made to any office/establishment without prior approval of the Administrative department indicating the scale of supply in respect of each item.</p> <p>(2) Tents, Durries, etc., should normally be purchased from jails.</p>
22.	Typewriters	<p>(1) The number of Typewriters should not ordinarily exceed the number of Typists and Stenographers in the office. Where observance of this condition is not possible the Secretary of the Department may sanction purchase of additional typewriters for reasons to be recorded in writing.</p> <p>(2) Typewriters should be purchased through the Director, Printing, Stationery & publication.</p>

23.	Iron Safe	Not more than one iron safe of a reasonable size should be purchased for one Drawing and Disbursing Officer.
24.	Duplicator	(1) Subject to budget provision and norms prescribed by Finance Department, not more than two duplicators, electrically or manually operated shall be purchased for an office. (3) Duplicator shall be purchased through the Director, Printing, and Stationery & Publication.
25.	Purchase on Instruments Minor Equipments and Apparatus.	Subject to budget provision and norms prescribed by Finance Department, the Heads of Departments may sanction expenditure up to Rs.7,500 per annum.
26.	Payment of Customs duty and other expenses in respect of imported items.	Subject to budget provision and norms prescribed by Finance Department power of- 1. Administrative Department – Full Powers 2. Heads of Department – Rs. 15,000 in each case
27.	Sanction of expenditure on hosting lunch / dinner of entertainment/ sight seeing etc. to delegates from the Central/ State Government attending Inter-State/ Zonal/ Regional Council Meetings convened by the Department.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction expenditure up to Rs.15,000 per annum.
28.	Purchase of Hot Weather Equipments, Air Cooler, Water Cooler and Air Conditioners, etc.	Subject to budget provision and norms prescribed by Finance Department, the Administrative Development has full powers.
29.	Purchase of calculating machines (i.e., hand operated, electrical or battery operated).	Subject to budget provision and norms prescribed by Finance Department. Administrative Department .. Full powers Heads of Department .. Full powers
30.	Purchase of plain paper/ copies (Xerox)	Subject to budget provision and norms prescribed by Finance department, The Administrative Department may sanction purchase of not more than one plain paper copies/ Xerox for the department.
31.	Repairs to calculating, punching, sorting and Xerox machines.	Subject to budget provision and norms prescribed by Finance Department, the Administrative Department has full powers to sanction expenditure on repairs.

32.	Sanction of ex-gratia payment to the family of a deceased Government Servant.	Subject to budget provision and guideline issued from time to time by the Finance Department, the Administrative Department will have full power to sanction under orders of Chief Minister, ex-gratia payment to the family of a deceased Government servant to the following extent :- Six months pay subject to minimum of Rs.4,000 and maximum of Rs.12,000
3.	Sanction expenditure on official entertainment.	Subject to budget provision Secretaries to Departments of Government and Special Relief Commissioner, Orissa may sanction expenditure up to Rs. 5,000 per annum.

(Notification No. Codes-10/80-11921-F., dated 11th March 1980)

(Notification No. Codes-10/80-24697-F., dated the 21st May 1981)

(Notification No. Codes-10/80-24868-F., dated 22nd May 1981)

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

(Notification No. Codes-10/86-3843-F., dated the 27th January 1986)

(Notification No. Codes-10/86-(P) 438111-F., dated the 5th September 1986)

(Notification No. Codes-29/88-25303-F., dated 29th June 1988)

(Notification No. Codes-16/89-3820-F., dated 17th March 1989)

(Notification No. Codes-4/89-10166-F., dated 18th March 1989)

(Notification No. Codes-85/92-38595-F., dated the 7th September 1982)

(Notification No. Codes-36/99-27351-F., dated the 26th June 2000)

ANNEXURE D

POWERS OF HEADS OF OFFICERS TO SANCTION CONTINGENT EXPENDITURE

(See Rule 20)

Sl No.	Item of Expenditure	Extent of Powers	Restriction /conditions
(1)	(2)	(3)	(4)
1.	Advertisement charges	Full Powers	The provisions of Rule 121 of the O.G.F.R. Vil.I shall be observed. All advertisements shall be routed through the I & P.R. Department.
2.	Bi-cycle (purchase and repairs)	Full powers	Purchase of new cycles and repairs shall be subject ; to the monetary limits fixed by the Government. Condemnation of cycles shall also be regulated by the instructions issued by the Government from time to time.
3.	Charge of remittance	Full Powers	Expenses in connection with remittance between Treasuries and Sub-Treasuries shall be treated as contingent charges of the Treasury or Sub- Treasury concerned.
4.	Conveyance hire charges	Full Powers	Conveyance hire charges for transportation may be paid at the prevailing local rates provided the Head of Office certifies that the expenditure was essential.
5.	Fixtures and furniture's (including repairs)	Rs.3, 000 per annum.	Fancy and costly wooden furniture shall not be purchased.
6.	Freight charges	Rs.2, 000 in each case.	
7.	Demurrage and wharf age charges	Rs.1,000 in each case	Subject to budget provision and norms prescribed by the Finance Department.
8.	Hot and Cold Weather charges	Full powers	Sanction of expenditure shall be subject to the prescribed monetary limit.
9.	Instruments and minor equipments and apparatus		Subject to budget provision and norms prescribed by Finance Department.
10.	Maintenance and repairs of motor vehicles.	Full Powers	Subject to the scales and monetary limit fixed in the regulating control and use of Government vehicles.
(F.D. Notification No. Codes- 1/87-1053-F., dated the 12 th January 1987)			
(F.D. Notification No. Codes -85/92-38595-F., dated the 7 th September 1992)			

11.	Municipal rates and taxes	Full Powers	Restrictions / conditions
12.	Post and telegraph Charges	Full Powers	Subject to the restriction Sl.No 11 of Annexure 'C'
13.	Telephone Charges (i) Rental (ii) Call charges including Trunk Calls	Full Powers Rs.3,000 per annum	
14.	Non-official publications and publications of the Government of India and other State Government.	Rs.5000.00 per annum	Non-official publications shall not include news papers and magazines.
15.	Purchase of Typewriter	Full Powers	The number of typewriters shall not exceed the number of Typist and Stenographers in the Office. New purchase shall not be made except for replacement of condemned machines.
16.	Iron safe	Full Powers	Not; more than one Iron safe shall be purchased for each Drawing Officer.
17.	Reimbursement of Medical expenses	Full Powers	Sanction of expenditure shall be subject to the prescribed rules and instructions.
18.	Supply of Livereses badges, etc. and grant of washing allowances to Peons and other Class IV employees.	Full Powers	Subject to budget provision and norms prescribed by Finance Deptt.
19.	Hiring of accommodation for storage of food grains.		Subject to budget provision and norms prescribed by finance Department, Collector may sanction rent up to Rs. 1500 per month on the basis of fair rent and non-availability certificate from competent authority.

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

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

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

ANNEXURE E

DUTIES AND RESPONSIBILITIES OF FINANCIAL ADVISERS / ASSISTANT FINANCIAL ADVISERS

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

- (i) to ensure that the Budget is drawn up according to the instructions issued by the Finance Department from time to time :
- (ii) to scrutinize Budget proposals thoroughly before sending them to the Finance Department:
- (iii) to see that complete Department all accounts are maintained in accordance with the requirements under the Orissa General Financial Rules. It should, in particular, be ensured that the Department not only maintains accounts of expenditure against the Grants on Appropriations directly controlled by each but also obtains figures of the expenditure incurred by the subordinate offices so that the Department has the complete month picture of the entire expenditure falling within its jurisdiction :
- (iv) to watch and review the progress of expenditure against sanctioned grants through maintenance of necessary registers and to issue timely warning to the controlling authorities that the progress of expenditure is even.
- (v) to ensure the proper maintenance of the Register of liabilities and commitments as required under the O.G.F.R. to facilitate realistic preparation of Budget estimates, watching of book debits and timely surrender of anticipated savings.
- (vi) to screen the proposals for supplementary demands for grants;
- (vii) to scrutinize proposals for further delegation re-delegation of powers to subordinate authorities'
- (viii) to keep himself closely associated with the formation of scheme and important expenditure proposals from their initial stages;
- (ix) to watch and ensure the compliance of audit objection, inspection reports, Draft Audit Paras, etc;
- (x) to screen all expenditure proposals requiring to be referred by Finance Department for concurrence or comments;
- (xi) to ensure regular and timely submission of statements, reports and returns as Prescribed / required by the Finance Department :
- (xii) to purse Irregular payment, when noticed with a view to rectifying the situation and to take steps to prevent that such lapses do not recur.

- (xiii) to vigorously pursue audit and accounting irregularities brought to notice by the Accountant General with the Office concerned with a view to finalizing the action thereon so as to rectify the irregularities and if it is sufficiently serious necessary Departmental action with the least possible delay;
- (xiv) to take effective steps for reconciliation of Departmental figures with those recorded in the levels of account of Accountant General every month and to ensure the reconciliation of the final accounts of the year before the end of June ;
- (xv) to supply necessary materials required by the Accountant-General in connection with the preparation of Appropriation Accounts within the prescribed time-limit ;
- (xvi) to pursue the defects pointed out in the Appropriation Accounts and the irregularities incorporated in the audit report of the Accountant-General and to take prompt action to rectify to rectify such defects/ irregularities and to issue general instructions to avoid recurrence of such lapses ;
- (xvii) to control and supervise the functions of the Internal Auditors o the departments and to ensure effective check and audit of the accounts of the subordinate offices ;
- (xviii) to exercise necessary control on all financial matters;
- (xix) to ensure prompt and timely collection of revenue and receipt due to Government by prescription of monthly target to collection and review of the demand, collection and balance statements;
- (xx) to deal with the review of receipts and expenditures;
- (xxi) any other financial matter that may be assigned to him, the Secretary of the Administrative Department subject to the condition that the Financial Advisers should not be saddled with items of work relating to conditions of service and establishment such as grant of Subsistence Allowances, Special Pay, Pay Fixation, Pension, pre-audit of traveling expenses, disciplinary proceeding as entrustment of such duties may detract the Financial Advisers from paying due and adequate attention to legitimate and more important duties.

This will come into force with immediate effect.

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

OGP-MP-PTS (Finance) 91-15,000-18-9-2000

GOVERNMENT OF ORISSA

FINANCE DEPARTMENT

-0-

NOTIFICATION

Bhubaneswar, dated the 08.11.2001. No. Codes-25/2001- 54813 /F., The Governor has been pleased to order that in the delegation of Financial Powers Rules, 1978, notified in Finance Department Notification No.Codes-12/78-1200/F, dt.9th March, 1978, the following amendments shall be made, namely :-

AMMENDMENT

After Sub-Rule (4) under Rule 15, the following new Sub-Rule shall be inserted namely :-

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

<u>Authority</u>	<u>Extent of Powers</u>
a) Revenue Department	Rs.1.00 lakh in each case.
b) Member, Board of Revenue.	Rs.30,000/- in each case.
c) R. D. Cs.	Rs.10,000/- in each case.
d) Collectors.	Rs.7,000/- in each case.
e) Sub-Collectors.	Rs.5,000/- in each case.

This will take effect from the date of issue of this order.

Sd/-S. S. Patnaik.
ADDL. SECRETARY TO GOVERNMENT

GOVERNMENT OF ORISSA

FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, the 28th April, 2006

No. Codes-14/2006-18256/F : The powers of Heads of Departments, Member, Board of Revenue, Administrative Departments etc. in according Administrative Approval to various projects were enhanced vide Finance Department Notification No.25777/F dt. 10.06.04. During the course of execution, the need has been felt for further enhancement of such powers to the respective authorities. Besides, for speedy execution of work and implementation of schemes and programmes, there is also need to delegate enhanced financial powers to different authorities to execute contracts for purchases and works and for sanction of contingent expenditure.

2. In order to ensure speedy execution of various projects, schemes and programmes and ensure improvement in delivery of services, the Governor has been pleased to further enhance the financial power in different aspects. Accordingly, the delegated financial powers as notified in Finance Department No.Codes-12/78-12000/F dt.9.3.78 and amendments made from time to time, are modified as indicated below :-

3. **Amendment of Rule-10** : The existing Rule-10 of the Delegation of Financial Powers Rules, 1978 is substituted as under :

Rule 10. Sanction of Contingent Expenditure – Administrative Department and Heads of Departments have powers to sanction contingent expenditure subject to the following conditions:-

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

- (b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.
- (c) No contingent expenditure involving and departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be undertaken in connection therewith except with prior concurrence of the Finance Department.
- (d) Subject to the conditions mentioned above, the general powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows:-

Authority	Existing Extent of Powers		Notification No & date	Revised Delegation	
	Recurring	Non-recurring		Recurring	Non-recurring
(i) Departments of Govt.	Full Powers	Full Powers	29267/F dt.30.6.1999	Full Powers	Full Powers
(ii) Member, Board of Revenue	Rs.30,000/- per annum in each case	Rs.60,000/- in each case	29267/F dt.30.6.1999	Rs.1,00,000/- per annum in each case	Rs.5,00,000/- in each case
(iii) Heads of Department	Rs.20,000/- per annum in each case	Rs.50,00,000/- per annum in each case	29267/F dt.30.6.1999 (Rs.20,000/-) 32889/F dt.8.8.2000 (Rs.50,000/-)	Rs.1,00,000/- per annum in each case	Rs.5,00,000/- in each case

(F.D. Notification No.Codes-10/80-41531-F, dt.19.8.1980)
(F.D. Notification No.Codes-1/87-1053-F, dt.12.1.1987)
(F.D. Notification No.Codes-16/89-9820-F, dt.17.3.1989)
(F.D. Notification No.Codes-85/92-38595-F, dt.7.9.1992)
(F.D. Notification No.Codes-13/99-29267-F, dt.30.6.1999)
(F.D. Notification No.Codes-20/2000-32889-F, dt.8.8.2000)

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

(Notification No.Codes-72/84-11476-F., dated 23.03.1984)

- (f) The Secretary of the Administrative Department or the Head of a Department may be orders in writing authorize a Gazetted Officer serving under him to exercise, as may be specified in that order all or any of the powers conferred on him. The Secretary of the department or the Head of a Department shall, however, continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted Officers so authorized.
- (g) Notwithstanding anything contained in this rule, the Inspector-General of Police shall, subject to the orders of the Government regarding scale of supply, monetary limits, etc., have full powers of sanction in respect of the provision made in the Budget for clothing and kits of the police personnel.

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

4. **Amendment of Rule-12** : The existing Rule-12 of the Delegation of Financial Powers Rules, 1978 is substituted as under ;

Rule-12. Contracts for purchases and Works – (1) Subject to sub-rules (2), (3) and (4) and the provisions of the Orissa General Financial Rules governing purchases of stores and execution of contracts, the powers of Administrative Departments and Heads of Departments to execute contracts and sanction expenditure on purchases shall be as follows :

Administrative Departments	:	Full powers
Heads of Departments	:	Rs.100.00 lakhs

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

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

- (i) The Committee for the Office of a Head of Department shall consist of a senior officer and the Accounts Officer, if any, or that office and a representative each of the Directorate of Export, Promotion and Marketing and the Administrative Department concerned. The Committee shall scrutinize cases involving expenditure exceeding Rs.2,00,000/- but not more than Rs.200.00 lakhs. The proceeding of the Committee, signed by Members, shall be submitted to the Head of the Department who may sanction expenditure up to Rs.100.00 lakhs. Cases involving expenditure exceeding Rs.100.00 lakhs together with a copy of the proceedings of the Committee shall be forwarded by the Head of the Department with his comments to the Administrative Department, who may sanction expenditure up to Rs.200.00 lakhs .
- (ii) The Committee in the Administrative Department shall consist of the Secretary of the Administrative Department, a representative each of the Finance Department, Law Department and the Directorate of Export, Promotion and Marketing and the concerned Head of Department. The Financial Advisor of the Department will act as the Member Secretary. The Committee shall consider cases involving expenditure exceeding Rs. 200.00 lakhs. The Recommendations of the Committee shall be placed before the Government in the Administrative Department for decision.
- (4) The delegation of powers under this rule shall not apply to the cases regulated by the provisions of the Orissa Public Works Department Code.

(2) Powers of Member,
Board of Revenue, R.D.C.
and Collector in each case

Existing limit

F. D.
Notification
No. & date

Revised limit
with effect from
the date of issue

	1	2	3	4
(i)	Residential Buildings			
	Member, Board of Revenue	Rs.22,50,000/-	25777/F Dt.10.6.2004	Rs.2,25,00,000/-
	R.D.C.	Rs.19,00,000/-	25777/F Dt.10.6.2004	Rs.1,90,00,000/-
	Collector	Rs.9,50,000/-	25777/F Dt.10.6.2004	Rs.95,00,000/-
(ii)	Non-Residential Buildings			
	Member, Board of Revenue	Rs.38,00,000/-	25777/F Dt.10.6.2004	Rs.3,80,00,000/-
	R.D.C.	Rs.26,63,000/-	25777/F Dt.10.6.2004	Rs.2,66,30,000/-
	Collector	Rs.13,30,000/-	25777/F Dt.10.6.2004	Rs.1,33,00,000/-
(iii)	Circuit House. I. B., Rest shed and Office-cum-Residential Buildings			
	Member, Board of Revenue	Rs.22,50,000/-	25777/ F dt.10.06.2004	Rs.2,25,00,000/-
	R. D. C	Rs.11,25,000/-	25777/ F dt.10.06.2004	Rs.1,12,50,000/-
	Collector		25777/ F dt.10.06.2004	Rs.56,30,000/-
(iv)	Water Supply and Sanitary Installation			
	(a) Non-Residential			
	Member, Board of Revenue	Rs.2,25,000/-	25777/F Dt.10.6.2004	Rs.22,50,000/-
	R.D.C	Rs.1,50,000/-	25777/F Dt.10.6.2004	Rs.15,00,000/-
	Collector	Rs.75,000/-	25777/F Dt.10.6.2004	Rs.7,50,000/-
	(b) Residential			
	Member, Board of Revenue	Rs.1,50,000/-	25777/F Dt.10.6.2004	Rs.15,00,000/-
	R.D.C	Rs.1,13,000/-	25777/F Dt.10.6.2004	Rs.11,30,000/-
	Collector	Rs.56,000/-	25777/F Dt.10.6.2004	Rs.,5,60,000/-
(v)	Electrical Installation			
	(a) Non-residential			
	Member, Board of Revenue	Rs.2,25,000/-	25777/F Dt.10.6.2004	Rs.22,50,000/-
	R.D.C.	Rs.1,50,000/-	25777/F Dt.10.6.2004	Rs.15,00,000/-
	Collector	Rs.75,000/-	25777/F Dt.10.6.2004	Rs.7,50,000/-

	Existing limit	F. D. Notification No. & Date	Revised limit with effect from the date of issue
1	2	3	4
(b) Residential			
Member, Board of Revenue	Rs.1,50,000/-	25777/F Dt.10.6.2004	Rs.15,00,000/-
R.D.C.	Rs.1,13,000/-	25777/F Dt.10.6.2004	Rs.11,30,000/-
Collector	Rs.56,000/-	25777/F Dt.10.6.2004	Rs.5,60,000/-
(vi) Rural Water Supply			
Member, Board of Revenue	Rs.3,75,000/-	25777/F Dt.10.6.2004	Rs.37,50,000/-
R.D.C.	Rs.1,88,000/-	25777/F Dt.10.6.2004	Rs.18,80,000/-
Collector	Rs.94,000/-	25777/F Dt.10.6.2004	Rs.9,40,000/-
(vii) Communications			
Member, Board of Revenue	Rs.9,00,000/-	25777/F Dt.10.6.2004	Rs.,90,00,000/-
R.D.C.	Rs.7,60,000/-	25777/F Dt.10.6.2004	Rs.76,00,000/-
Collector	Rs.3,80,000/-	25777/F Dt.10.6.2004	Rs.38,00,000/-

(3) Powers of Administrative Departments other than the Revenue, Works, Water Resources, Energy, Rural Development, Housing & Urban Development and Scheduled Tribe and Scheduled Caste Development Departments to accord administrative approval are double the financial limits indicated for Heads of Departments under Sub-Rule (1).

(4) Powers of Revenue, Works, Water Resources, Energy, R. D. Housing & Urban Development and ST & SC Development Departments

	Existing limit	F. D. Notification No. & Date	Revised limit with effect from the date of issue
1	2	3	4
(i) Residential Buildings	Rs.33,75,000/-	25777/F Dt.10.6.2004	Rs.3,50,00,000/-
(ii) Non-Residential Buildings	Rs.76,00,000/-	25777/F Dt.10.6.2004	Rs.7,60,00,000/-
(iii) Communication, Irrigation, Public Health & Electricity	Rs.76,00,000/-	25777/F Dt.10.6.2004	Rs.7,60,00,000/-
(iv) Flood Control, Drainage, Anti-Water Logging and Anti-Sea-Erosion	Rs.60,80,000/-	25777/F Dt.10.6.2004	Rs.6,08,00,000/-
(v) Sanitary & Water Supply Installation			
(a) Residential	Rs.5,00,000/-	25777/F Dt.10.6.2004	Rs.50,00,000/-
(b) Non-Residential	Rs.10,00,000/-	25777/F Dt.10.6.2004	Rs. 1,00,00,000/-

Existing limit	F. D. Notification No. & Date	Revised limit with effect from the date of issue
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	1	2	3	4
(vi)	Electrical Installation			
	(a) Residential	Rs.5,00,000/-	25777/F Dt.10.6.2004	Rs.50,00,000/-
	(b) Non-Residential	Rs.10,00,000/-	25777/F Dt.10.6.2004	Rs.1,00,00,000/-
(vii)	Circuit House, I. B., rest Shed and Office-cum-Residential Buildings	Rs.57,00,000/-	25777/F Dt.10.6.2004	Rs.5,70,00,000/-
(viii)	Other Items	Rs.4,00,000/-	25777/F Dt.10.6.2004	Rs.40,00,000/-

- (5) Powers of different authorities in respect of Projects financed under LTAP for KBK, AIBP, RIDF, EAP Finance Commission, Modernization of Police Force & Prison Administration and security related expenditure.

Name of the Scheme	Existing Limit	F.D. Notification No. & Date	Revised Limit	Authority to Whom power is delegated
LTAP for KBK. Schemes financed under AIBP, RIDF, EAPs and Finance Commission	R.5.00 Crore	701/F; Dt.06.01.04	Rs.50.00 Crore	Administrative Deptt.
LTAP Projects of KBK Dists.	R.5.00 Crore	701/F; Dt.06.01.04	Rs.50.00 Crore	Chief Administrator
RLTAP Projects KBK	Rs.1.00 Crore	701/F; Dt.06.01.04	Rs.1.00 Crore	Dy. Chief Administrator, KBK(R.D.C)
RLTAP Projects of KBK	Rs.20 lakhs	701/F; Dt.06.01.04	Rs.200.00 lakhs	Collectors of the KBK districts
Residential and Non-residential Buildings under modernization of police Force (also including modernization of Prison Administration and Security Related expenditure)	Rs.5.00 Crore	701/F; Dt.06.01.04	Rs.50.00 Crore	Home Department

- (6) Powers of different authorities for projects
Financed under Backward District Initiative of RSVY.

Name of the Scheme	Existing Limit	F.D Notification No. & Date	Revised Limit with effect from the date of issue	Authority to whom power is delegated
1	2	3	4	5
BDI of RSVY	5.00 Crores	9471/F Dt.26.2.05	50.00 Crores	Development Commissioner
BDI of RSVY	1.00 Crore	9471/F Dt.26.2.05	10.00 Crore	R.D.C.
BDI of RSVY	20.00 Lakh	9471/F Dt.26.2.05	2.00 crore	Collectors of concerned districts.

Note-1 Monetary limits for buildings include Sanitary, Water-Supply and electrical installations.

Note-2. In all cases, the power should be exercised after obtaining technical advice of competent engineering personnel.

Note-3 The powers of Heads of Departments of Engineering Organisations under the Works, Water Resources, Energy and Housing & Urban Development Departments shall be governed by the provisions of the Public Works Department Code and special or general orders issued by the Government from time to time.

Note-4 In respect of residential Buildings, Circuit Houses, Inspection Bungalows and Sanitary Water-Supply and Electrical Installations, where type plans and monetary limits have been prescribed with concurrence of the Finance Department, further concurrence of the Finance Department will not be necessary for according administrative approval irrespective of monetary limits.

It shall be responsibility of the Works Department to revise type plans consequent to revision in design or Schedule of rates from time to time and inform the

Departments of Government and Sub-ordinate Offices of the changes in the type plans and monetary limits.

Note-5 A group of works forming one project shall be considered as one work for the purpose of according administrative approval.

Note-6 Cases where revision of estimate requires revised administrative approval beyond the monetary limits prescribed in favour of Heads of Departments/ Administrative Departments, as the case may be shall be referred to the Administrative Department/ Finance Department for approval/ concurrence.

Note-7 The enhanced delegation of financial power as mentioned above would be exercised by the concerned authorities with the following stipulations:-

- (i) The authority shall be personally held responsible for correctness of the estimates and observance of the prescribed procedures and would be accountable under the “Orissa Fiscal Responsibility and Budget Management Act”.
- (ii) In case of Heads of Departments, the power shall be exercised by the Head of the Department with concurrence of the Accounts Officer/ Financial Advisor-cum-Chief Accounts Officer. In case of Administrative Departments, the power shall be exercised by the concerned Secretaries of the Departments with concurrence of F.A. or A.F.A, in the absence of F.A. in the Department.
- (iii) The Administrative Approval can be accorded by the Competent Authority only when there is budget provision of minimum 15% of the project cost. Tenders for these works can only be processed when there is budget provision of minimum 15% of the project cost.
- (iv) Administrative approval order shall be issued on obtaining clearances from various agencies, finalization of funding arrangement, detailed drawing, design and estimates framed on the basis of latest Schedule of

Rates as mentioned in para-6 of the Finance Department circular No.45492(50)/F dt.26.9.2005 so as to avoid cost and the overrun. The process of tendering, contract management, project implementation and monitoring should also be improved on the lines of principles enunciated in para-5, 7, 8 and 9 of the said circular viz. imposition of penalty and blacklisting of contractors who abandon a work without completion, careful implementation of the projects specifying milestone, regular project monitoring at the level of Departmental Secretaries on monthly basis etc.

- (v) While making budget provision for the new projects, it must be ensured that adequate provision has been made for the ongoing projects to ensure completion of the projects in time and funds required for completion of projects identified under Zero Based investment review are fully provided within the available ceiling communicated by Finance / P & C Department.

- (vi) While processing the tenders and execution of work, amendments made regarding floating a tender, performance incentive, security deposit etc. as amended to Rule-9 © of Appendix-IX of OPWD Code Vol. II, amendment to para 3.5.5 pf OPWD Code Vol. I, amendment to Para-6.3.2 of OPWD Code Vol. I, amendment to Annexure of Appendix-IX of OPWD Code Vol. II, amendment to Para 6.3.15 of OPWD Code Vol. I etc. as notified in Works Department letter No. Codes-1/2004-1220/W dt.19.1.2004 and Codes-11/05-10639/W dt.27.5.2005 and No.FA-R-2/2005 (Pt.)-22348/W dt.19.11.2005 and No.FA-R-2/05(Pt.)-24716/W dt. 24.12.2005 and No. Codes-6/2006-3776/W dt., 1.3.2006 and No.Codes-6/2006-3784/W dt., 1.3.2006 shall be mutatis mutandis followed.

- (vii) While preparing the estimate for works, the current Schedule of Rate shall be taken into account. The estimate shall have to be countersigned by the authority competent to accord technical sanction as per Para-6.3.2 of the OPWD Code Vol. I. The provision for survey, investigation and quality control taken together shall be limited to 1%of the work proper.

The provision of contingency shall be taken normally at 1 % of the work provision (Notification No.701/F dt.6.1.2004).

- (viii) Litigation free land is available for execution of the project and has been acquired (Notification No.701/F dt.6.1.2004).
- (ix) Selection of Executing Agency has been finalized (Notification No.701/F dt. 6.1.2004).
- (x) Plan and estimate for the project has been prepared by the Executing Authority and approved by the Technical Authority and adequate fund is available for completion of project in scheduled time period (Notification No.701/F dt.6.1.2004).

6. **Amendment of Rule-20** : The existing Rule-20 of the Delegation of Financial Powers Rules, 1978 is substituted as under :

Rule-20. Powers of subordinate authorities: - Head of Offices other than those in the Secretariat and Heads of Departments shall have powers to sanction contingent expenditure subject to the following conditions:-

- (a) No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.
- (b) Rules for supply of articles required for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.
- (c) No contingent expenditure involving and departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be undertaken in connection therewith except with prior concurrence of the Finance Department.

- (d) Subject to the conditions mentioned above, the general powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows :-

Authority	Existing Extent of Powers		Notification No. & Date	Revised Delegation	
	Recurring	Non-recurring		Recurring	Non-recurring
(i) Collectors	Rs.15,000/- Per annum in each case	Rs.30,000/- in each case	29267/F dt.30.6.1999	Rs.37,500/- per annum in each case	Rs.1,50,000/- in each case
(ii) Heads of subordinate offices in the rank of Sr. Class-I and above (Group-“A” Officers)	Rs.15,000/- per annum in each case	Rs.30,000/- in each case	29267/F dt.30.6.1999	Rs.37,500/- per annum in each case	Rs.1,50,000/- in each case
(iii) Heads of Sub-ordinate officers in the rank of Jr. Class-I (Group-“A” Officers)	Rs.10,000/- per annum in each case	Rs.20,000/- in each case	29267/F dt.30.6.1999	Rs.25,000/- per annum in each case	Rs.1,00,000/- in each case
(iv) Heads of Sub-ordinate offices in the rank of Class-II (Group-“B” Officers)	Rs.6,000/- per annum in each case	Rs.12,000/- in each case	29267/F dt.30.6.1999	Rs.15,000/- per annum in each case	Rs.60,000/- in each case

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

(Notification No.Codes-10/80-4153-F., dated the 19th August 1980)
 (Notification No. Codes-10/80-29482-F., dated 4th August 1981)
 (F.D. Notification No.Codes-1/87-1053-F., dated the 12th January 1987)
 (F.D. Notification No.Codes-16/89-9820-F., dated the 17th March 1989)
 (F.D. Notification No. Codes-85/92-38595-F., dated the 7th September 1992)
 (F.D. Notification No.Codes-13/99-29267-F., dated the 30th June 1999)

7. **Amendment of Annexure “C” of Rule-10 & Annexure “D” of Rule-20 :**

The existing Annexure –“C” of Rule-10 and Annexure-“D” of Rule-20 of the Delegation of Financial Powers Rules, 1978 are substituted as under :

8. The amendments /modifications effected in Rule-10, 12, 13 and 20 along with Annexure-“C” of Rule-10 and Annexure-“D” of Rule-20 of the Delegation of Financial Powers Rules, 1978 will come into effect from the date of issue of this notification.

ANNEXURE C

SANCTION OF CONTINGENT EXPENDITURE

(See Rule 10)

Sl. No.	Items of expenditure	Restriction/ clarification / monetary limit subject to which expenditure can be incurred
(1)	(2)	(3)
1.	Purchase and repair of bicycle	<p>(1) Purchase of new cycle and annual expenditure on repairs shall be regulated by the monetary limits fixed by the Government.</p> <p>(2) Except for special reasons to be recorded in writing no cycle shall be condemned before expiry of the prescribed period of life.</p>
*2.	Conveyance hire charges	Subject to a maximum of Rs.125/- per month conveyance hire charges by the cheapest means of conveyance may be reimbursed to non-gazetted Government servants for journeys, not below two kilometers from their office or place of work, for which no traveling allowance is admissible under the rules. No reimbursement should however be made when such journeys are performed in the ordinary course of duty or compensatory leave or special remuneration is sanctioned for the purpose.
*3.	Fixtures and furniture and other articles of dead stock including survey appliances and instruments.	(1) Heads of Department may sanction expenditure up to Rs.50,000/- per annum subject to budget provision and the scale prescribed by the Government and rates approved by the Government and rates approved by the Directorate of Export, Promotion and Marketing.
*4.	Freight, demurrage, wharf age charges	<p>Subject to budget provision and norms prescribed by Finance department.</p> <p>(1) Heads of department may sanction demurrage, wharf age charges up to Rs.5, 000/- in each case.</p> <p>(2) Administrative departments may sanction airlifting of stores in cases of extreme urgency, which should be reported to the Finance Department.</p>

*5.	Hire of office furniture	<p>(1) Office furniture may be hired only when it is not supplied by the Public Works Department. Electrical equipment, bells, heaters, coolers, clocks, etc, should not however be hired.</p> <p>(2) Heads of Departments may sanction expenditure on hiring office furniture up to Rs.5,000/- per office per annum.</p>
6.	Land	Subject to any general or special order issued by the Government, purchase of land for use by any Departments requires sanction of Government in the Revenue Department.
*7.	Law Charges	<p>(1) Expenditure on law suits to which Government is a party, fee of Law Officers, Advocates, Pleaders, etc. and reimbursement of legal expenses incurred by a Government servant accused of an offence or sued for damages on the ground of some act done by him in his official capacity may be sanctioned by Administrative Departments and Heads of Departments with the concurrence of the Legal remembrance and in accordance with the Government instructions and rules in force.</p> <p>(2) Subject to budget provision and norms prescribed by Finance Department, Administrative Department shall have full power to sanction payment in advance and the powers of Heads of Department and Collectors shall be as follows :-</p> <p>Heads of Department –Rs18,750/- in each case Collectors- Rs.7, 500/- in each case.</p> <p>(3) Payments in satisfaction of decretal dues or awards are treated as “charged expenditure” and should be regulated in accordance with the provision made in the Budget.</p> <p>(4) Subject to budget provision and norms prescribed by Finance Department powers of Administrative Department and Heads of Departments shall be as follows:-</p> <p>Administrative Department –Full Powers Heads of Department- Rs.37, 500/- in each case.</p>

8.	Motor vehicles including motor cycles motor boats and launches.	
	(i) Purchase	(i) Where specific provision has been made in the Budget with Finance Department's concurrence at the pre-budget stage, Administrative Departments may sanction expenditure themselves. These powers shall not however, be exercised by re-appropriation of funds from other heads.
	(ii) Maintenance, upkeep and repairs.	(2) Expenditure may be sanctioned subject to the scales and monetary limit prescribed under the Rules Regulating Control and use of Government vehicles.
9.	Municipal rates and taxes	Payment of Municipal rates and taxes should be regulated in accordance with the provisions of Chapter 4 of the Orissa Public Works Department Code and Government instructions issued from time to time.
*10.	Petty Works and repairs	
	(i) Execution of petty works and repairs including special repairs to Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.	(1) Subject to the provisions of Departmental Rules, if any expenditure on petty works and repairs, not exceeding Rs.25, 000/- in each case, may be classified as contingent expenditure and sanctioned by the Administrative Department/ Heads of Department concerned. Constructions and repairs exceeding Rs.25, 000/- should be treated as works expenditure and handled by the Works Department.
	(ii) Repairs and alteration to hired and requisitioned buildings.	(2) Subject to the terms of lease/ requisition, expenditure on repairs/ alteration to hired/ requisitioned buildings not exceeding Rs.12, 500/- in each case may be sanctioned by Administrative Departments and Heads of Departments concerned. Arrangements should be made in such cases to remove the installation/ materials added to the buildings after their release.
11.	Post and Telegraph charges-	
	(i) Postage charges	(1) Postal charges should not be drawn in contingent bills for non-service stamps unless required for foreign mail. (2) Service postage stamps should not be used for private correspondence of Government servants e.g., applications/ representations for pay, leave, transfer, Provident Fund advance, Income – tax payment, etc.

		(3) Where the cost on establishment is chargeable to more than one head of account, charges for service stamps should be divided proportionately.
	(ii) Money- order Commission	<p>(4) Charges for remittance of money by postal money order for payment of Government dues should ordinarily be borne by the payee. The cost of remittance may, however, be borne by the Government in the following cases :-</p> <p>(i) Remittance of revenue collected at outlying stations to Treasuries.</p> <p>(ii) Pay, allowances and contingent charges of subordinate Government Servants posted in outlying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code.</p> <p>(iii) Scholarships/ stipends of students with prior approval of the sanctioning authority.</p> <p>(iv) Remittance of bata to court witnesses for attending Criminal and session courts.</p> <p>(v) Any other case with specific approval of the Government. (F.D. Notification No Codes 13/94 (pt) 45630/F., dated the 11th Nov, 1999)</p>
	(iii) Telegram Charges	Where service stamps are not accepted for telegrams payment may be made under the Credit Account System on receipt of bills from the Posts and telegraphs Office, if, however, Credit Account System cannot be availed of, expenditure may be incurred out of the Permanent Advance, Foreign, State telegrams and inland telegrams bearing priority indications may be issued by the authority specified in the rules framed by the Director-General of posts and Telegraphs.
12.	Printing	Forms prescribed for use in Courts and Government offices are printed at the Government Press. Printing of forms in any other press without previous sanction of Government is prohibited. Proposals with cost estimates for local printing of forms in other presses may, where necessary, be submitted to Government for approval in consultation with the Director of Printing, Stationary and Publication. Where local printing is undertaken, formal contracts should be entered into with the presses.

13.	Binding charges	Subject to Budget provision and norms prescribed by Finance Department, Administrative Departments and Heads of Departments may have full powers to sanction binding charges for registers, books, periodicals, reports, etc; through local press or binders as the case may be.
14.	Publications	
	(i) Official Publication of the Government of Orissa	Official publications of the State Government like the Gazette, Civil List, Codes, Manuals, Annual Reports, etc; should be obtained from the Government Press free of cost. Distribution of the Publication should be controlled by the Administrative Departments / Heads of Departments concerned with the publications.
	ii) Non-official Publications and the Publications of the Government of India and other State Governments.	Administrative Departments and Heads of departments may sanction expenditure on purchase of Non-Official Publications and Publications of the Government of India and other State Governments subject to availability of Budget provision and observance of the normal rules.
15.	Hiring of accommodation for office, office-cum-residence and other official purpose like store, dispensary, hostel, etc.	<p>(1) Subject to provisions under Rule 157 of the Orissa General Financial Rules, accommodation for office purpose may be hired on the basis of a certificate of non-availability of Government accommodation from the Departmental authority in charge of Government buildings in the locality and certificate of fair-rent from an officer not below the rank of an Assistant Engineer.</p> <p>In the new Capital, the certificate of non-availability should be obtained from the Director of Estate. A fair-rent certificate shall ordinarily remain valid for a period of three years from the date of issue.</p> <p>(2) In special and unavoidable circumstances Administrative Departments and Heads of departments may hire accommodation for office purpose at a rent not exceeding Rs.400 per month without obtaining fair-rent certificate.</p> <p>(3) The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of departments may sanction rent up to 10 per cent above the certified rent.</p>

	<p>(4) Accommodation should not ordinarily be hired for purely residential purposes. For office purposes the scale of accommodation shall be as follows:-</p> <p>(a) Head of Department. 250-300 Sq.ft. (b) Class I Officer... 200-250 Sq.ft. (c) Gazetted Officer.. 100-175 Sq.ft. (d) Head Ministerial.. 50 Sq.ft. (e) Assistance/ Clerk/ Auditor, etc. 40 Sq.ft. (f) Stenographer/Typist/Diarist/ Records Supplier, etc. .. 30 Sq.ft.</p> <p>Reasonable allowance may be made for special requirement of accommodation, if any, for Court work, record Room, etc. The authorities sanctioning rent should certify that the accommodation hired is in accordance with the prescribed scale.</p> <p>(5) Where accommodation is hired for Office-cum-Residential purpose the residential portion should be allotted to the incumbent of a specific post and thereafter it should be binding on him and his successors to occupy that portion until alternative accommodation is secured for office alone only such accommodation as is surplus to office requirement may be set apart for residence and the accommodation so set apart should not be in excess of what is appropriate to the status of the Officer. The rent payable by the officer should be determined on the basis of plinth area or at the rat of 10 percent of his monthly pay. Whichever is higher, subject to a maximum of 50 percent of the rent of the house?</p> <p>(6) Out-houses, if any, may be utilized as Store or allotted to the Class IV staff on payment of rent.</p> <p>(7) No accommodation should be hired for a period exceeding 5 years at a time. No accommodation should also be hired under these rules at any place outside the State. The provisions to the Orissa General Financial Rules not inconsistent with these provisions should be followed.</p>
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		<p>(8) Powers of Administrative Department and Heads of Departments to sanction rent for hired accommodation shall be as follows:-</p> <p>(i) Administrative Departments- Full Powers</p> <p>(ii) Heads of departments- Rs.25,000/- per annum in each case.</p> <p>(iii) Revenue Divisional Commissioner. Up to Rs.7, 500/- per month for storage of food grains.</p> <p>(9) Where the Finance Department or the Administrative Department have concurred in the sanction of house rent, renewal of sanction subject to production of fair rent certificate and certificate of non-availability of accommodation as provided under Para.</p> <p>(1) may be accorded by the Department / Heads of Departments concerned for a further period of three years.</p>
16.	Staff paid from contingencies	<p>(1) Remuneration of staff paid from contingencies shall be regulated by the general or special orders issued by the Government in that behalf from time to time.</p> <p>(2) Where sanction is accorded for contingent paid staff, the yardstick, if any, prescribed for the purpose should be observed and details thereof, together with the reasons for creation of such staff should be indicated in the sanction order.</p>
17.	Stationery and Printing articles	Stationery articles for office use are supplied by the Directorate of Printing, Stationery & Publication in accordance with the provisions of the Government Press Manual. Local purchase of stationery should be regulated in accordance with the instructions issued by the Government from time to time.
18.	Stores	Subject to the provisions of these rules, the provisions of the Orissa General Financial Rules shall apply to purchase of stocks and stores.
19.	Supply of liveries, badges etc. and grant of washing allowance.	(i) Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and Heads of Departments subject to the monetary limits, scales of supply, periodicity of renewal etc. fixed by the Finance Department.

		<p>(ii) Liveries to peons of temporary establishment on the scale as allowed to permanent Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provision and eligibility.</p> <p>(iii) Liveries to Class IV Government Servant other than peon may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility.</p>
20.	Installation of Telephones	Administrative Departments and Heads of Departments may sanction installation of telephones in consideration of nature of duty attached to the office concerned. Administrative Departments and Heads of Departments shall have full powers to sanction expenditure on telephone charges (including trunk calls) and rentals.
21.	Tents and Camps Furniture	<p>(1) Initial supply of tents and camp furniture should not be made to any office/ establishment without prior approval of the Administrative Department indicating the scale of supply in respect of each item.</p> <p>(2) Tents, Durries, etc. should normally be purchased from Jails.</p>
22.	Typewriters	<p>(1) The number of Typewriters should not ordinarily exceed the number of Typist and Stenographers in the office. Where observance of this condition is not possible the Secretary of the Department may sanction purchase of additional typewriters for reasons to be recorded in writing.</p> <p>(2) Typewriters should be purchased through the Director, Printing, Stationery & Publication</p>
23.	Iron Safe	Not more than one iron safe of a reasonable size should be purchased for one Drawing and Disbursing Officer.
24.	Duplicator	<p>(1) Subject to budget provision and norms prescribed by Finance Department, not more than two duplicators, electrically or manually operated shall be purchased for an office.</p> <p>(2) Duplicator shall be purchased through the Director, Printing, and Stationery & Publication.</p>

*25.	Purchase on Instruments Minor Equipments and Apparatus.	Subject to budget provision and norms prescribed by Finance Department, the Heads of Department may sanction expenditure up to Rs.18, 750/- per annum.
*26.	Payment of Customs duty and other expenses in respect of imported items.	Subject to budget provision and norms prescribed by Finance Department power of- (1) Administrative Department - Full powers (2) Heads of Department – Rs.37,500/- in each case.
*27.	Sanction of expenditure on hosting lunch / dinner or entertainment / sight seeing etc. to delegates from the Central / State Govt. attending Inter-State / Zonal / Regional Council Meetings convened by the Department.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction expenditure up to Rs.37, 500/- per annum.
28.	Purchase of Hot Weather Equipments, Air Cooler, Water Cooler and Air Conditioners, etc.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department, the Administrative Department have full powers.
29.	Purchases of calculating machines (i.e., hand operated, electrical or battery operated.)	Subject to budget provision and norms prescribed by the Finance Department. Administrative Department... Full Powers Heads of Department ... Full Powers
30.	Purchase of plain paper copier / Xerox machine.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department may sanction purchase of not more than one plain paper copier / Xerox machine for the Department.
31.	Repairs to calculating punching, sorting and Xerox machines.	Subject to budget provision and norms prescribed by Finance Department, the Administrative have full powers to sanction expenditure on repairs.
*32.	Sanction of ex-gratia payment to the family of a deceased Government Servant.	Subject to budget provision and norms prescribed by the Finance Department, the Administrative Department will have full power to sanction under orders of Chief Minister, ex-gratia payment to the family of a deceased Government servant to the following extent :- Six months pay subject to minimum of Rs.10,000/- maximum of Rs.30,000/-

*33.	Sanction of expenditure on official entertainment.	Subject to budget provision Secretaries to Departments of Government and Special Relief Commissioner, Orissa may sanction expenditure up to Rs. 12,500/- per annum.
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*** Changes have been effected in respect of these items only.**

- (Notification No. Codes-10/80-11921-F., Dated the 11th March 1980)
- (Notification No. Codes-10/80-24697-F., Dated the 21st may 1981)
- (Notification No. Codes-10/80-24868-F., Dated the 22nd May 1981)
- (Notification No. Codes-10/80-29482-F., Dated the 4th August 1981)
- (Notification No. Codes-10/86-3843-F., Dated the 27th January 1986)
- (Notification No. Codes-10/86-(p) 438111-F., Dated the 5th September 1986)
- (Notification No. Codes-29/88-25303-F., Dated., 29th June 1988)
- (Notification No. Codes-19/89-3820-F., Dated the 17th March 1989)
- (Notification No. Codes-4/89-10166-F., Dated 18th March 1989)
- (Notification No. Codes-85/92-38595-F., Dated the 7th September 1982)
- (Notification No. Codes-36/99-27351-f., Dated the 26th June 2000)

ANNEXURE D

POWERS OF HEADS OF OFFICE TO SANCTION CONTINGENT EXPENDITURE

(See Rule 20)

Sl. No	Items of expenditure	Extent of powers	Restrictions / Conditions
(1)	(2)	(3)	(4)
1.	Advertisement charges	Full powers	The provisions of Rule 121 of the O.G.F.R. Vol. I shall be observed. All advertisements shall be routed through the I & P.R. Department.
2.	Bi-cycle (Purchase and repairs)	Full powers	Purchase of new cycles and repairs shall be subject to the monetary limits fixed by the Government. Condemnation of cycles shall also be regulated by the instructions issued by the Government from time to time.
3.	Charge of remittance	Full powers	Expenses in connection with remittances between Treasuries and Sub- Treasuries shall treat as contingent charges of the Treasury or Sub-Treasury concerned.
4.	Conveyance hire charges	Full powers	Conveyance hire charges for transportation may be paid at the prevailing local rates provided the Head of Office certifies that the expenditure was essential.
*5.	Fixtures and furniture (including repairs)	Rs.7,500/- Per annum	Fancy and costly wooden furniture shall not be purchased.
*6.	Freight charges	Rs.5,000/- in each case	
*7.	Demurrage and wharf age charges	Rs.2, 500/- in each case.	Subject to budget provision and norms prescribed by the Finance Department.
8.	Hot and Cold Weather charges	Full powers	Sanction of expenditure shall be subject to the prescribed monetary limit.
9.	Instruments and minor equipments and apparatus		Subject to budget provision and norms prescribed by Finance Department.
10.	Maintenance and repairs of motor vehicles.	Full powers	Subject to the scales and monetary limit fixed in the rules regulating control and use of Government vehicles.

(F.D. Notification No. Codes-1/87-1053-F., dated the 12 th January 1987) (F.D. Notification No. Codes-85/92-38595-F., dated the 7 th September 1992)			
11.	Municipal rates and taxes.	Full powers	
12.	Post and Telegraph Charges	Full powers	Subject to the restriction under SL.No.11 of Annexure 'C'.
*13.	Telephone Charges		
	(i) Rental	Full Powers	
	(ii) Call charges including Trunk Calls.	Rs.7,500/- per annum	
*14.	Non-official publications and publications of the Government of India and other State Government.	s.1,250/- per annum	Non-official publications shall not include news papers and magazines.
15.	Purchase of Typewriter	Full powers	The number of typewriters shall not exceed the number of Typists and Stenographers in the Office. New purchase shall not be made except for replacement of condemned machines.
16.	Iron safe	Full powers	Not more than one Iron safe shall be purchased for each Drawing Officer.
17.	Reimbursement of Medical expenses	Full powers	Sanction of expenditure shall be subject to the prescribed rules and instructions.
18.	Supply of Liveries, badges etc. and grant of washing allowances to Peons and other Class IV employees.	Full powers	Subject to budget provision and norms prescribed by Finance Department.
*19.	Hiring of accommodation for storage of food grain.		Subject to budget provision and norms prescribed by Finance Department, Collector may sanction rent upto Rs.3,750/- per month on the basis of fair rent and non-availability certificate from competent authority.

*** Charges have been effected in respect of these items only.**

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

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

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

**BY ORDER OF THE GOVERNOR
(K.C. BADU)
SPECIAL SECRETARY TO GOVT.**