



GOVERNMENT OF ORISSA

THE ORISSA GENERAL FINANCIAL RULES

VOLUME II

(Appendices and Forms)

SECOND EDITION

(Corrected up to the 17th February 1988)

FINANCE DEPARTMENT

PREFACE TO FIRST EDITION (FIRST REPRINT)

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

Bhubaneswar
The 11th December 1971

J. S. BAIJAL
Secretary to Government
Finance Department

PREFACE TO THE SECOND EDITION

The Orissa General Financial Rules , Vol.-II containing amendments issued up to the 10th December, 1971 was last published in 1972. meanwhile, several other amendments have been undertaken to meet the changing requirements of financial administration. It has, therefore, become essential to bring out the present edition of the publication by incorporating additions and alterations effected to-date.

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

BHUBANESWAR
The 17th February, 1988

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

THE ORISSA GENERAL FINANCIAL RULES

Volume II

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(1) APPENDICES

THE ORISSA GENERAL FINANCIAL RULES

Volume II

APPENDIX I

(See Rule 17)

Classes of contracts and assurance of property authorized by the State Government to be executed by the various authorities of the Civil Department on behalf of the Governor

Copy of Law Department Notification No. 2489-II-J-43/65-
Judicial, dated the 24th / 28th March 1966

In exercise of the powers conferred by clause (1) of Article 299 of the Constitution and in super session of the notification of the Government of Orissa in the Law Department No. 1912-II-J-59/53-J., dated the 2nd April 1954, as amended from time to time, the Governor of Orissa hereby directs that the under mentioned contracts and assurance of property made in the exercise of executive powers of the State may be executed on his behalf as follows:-

A-In the case of the Works and Transport and Irrigation and Power Departments (subject to any limit fixed by the Departmental orders)-

1. All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc., sale or purchase of electrical energy.	
2. All instruments relating to the execution of works of all kinds, connected with buildings, bridges, roads, canals, river control, land drainage, reservoirs, docks and harbors and embankments, power stations (all types of prime-movers) transmission and distribution lines including sub-stations and electrical installations in buildings and also instruments relating to the construction of water works, sewerage works, the erection of machinery, and the working of coal mines.	By Secretaries to Government, works and Transport and Irrigation and Power Departments, Chief Engineers, Superintendent Engineers, Divisional Officers, Sub-divisional Officers, Assistant Executive Engineers, Assistant Engineers, the Electrical Inspectors.

<p>3. Bonds of auctioneers, contractors and security bonds for the due performance and completion of works.</p>	<p>By the Chief Engineers, Superintendent Engineers, Divisional Officers or Sub-divisional Officers of the Department.</p>
<p>4. Security bonds for the due performance of their duties by servants of the Government whom the officers specified have power to appoint.</p>	
<p>5. Leases for grazing cattle on canal banks or road side; for fishing in canals and tanks or reservoirs for the cultivation of land under the Irrigation Department leases of water for Irrigation and other purposes and leases of water power and instruments relating to the sale of grass, trees or other produce on road sides or in plantations.</p>	
<p>6. Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs.5,000 a month.</p>	<p>By Chief Engineers, Superintending Engineers or Divisional Officers of the Department.</p>
<p>7. All instruments connected with the re-conveyance of property given as security.</p>	<p>By Chief Engineers, Superintending Engineers or Divisional Officers of the Department.</p>
<p>8. Agreements for the recovery of fines on account of drift wood or other timber passing into a canal except all fines realizable by irrigation officers under the Canals Act for offences committed in canals.</p>	
<p>9. Instruments connected with the collection or farming of tolls at bridges of ferries or other means of communication.</p>	<p>By Chief Engineers, Superintending Engineers or Divisional Officers of the Department</p>
<p>10. Agreements relating to the loan of tools and plant to contractors and others.</p>	<p>By Executive Engineers</p>
<p>11. Agreements for sewer connections with Government sewerage system.</p>	<p>By Superintending Engineers</p>
<p>12. All deeds and instruments relating to any matter other than those specified in items 1 to 11.</p>	<p>By Secretaries or Joint Secretaries to Government in the Works Department.</p>

B- In the case of Finance Department (the Public Debt and Currency Department, Treasuries, Accounts and Audit Officers)-	
1. Security bonds or mortgage deeds given as security in connection with the employment of officers as Treasurers and Shroffs in District or Sub-district Treasuries and Agreements entered into with such officers.	By Collectors or Deputy Commissioners of districts.
2. Security bonds or mortgage deeds given as security in connection with the employment of Treasurers, Cashiers or Clerks, charged) with the disbursement of money or the custody and handing of securities.	By the Head of the office
3. Instruments relating to the reassignment of insurance policies which are assigned to the Central Government in accordance with the rules regulating the General Provident Fund.	By the Account Officer of the fund, as defined in the rules of the fund.
4. Deeds of reconveyance of security given by Shroffs in District and Sub-district Treasuries.	By Collectors or Deputy Commissioners of districts.
5. Treasury bills of the Government of Orissa	By the Governor or Deputy Governor of the Reserve Bank of India
6. Other securities of the Government of Orissa.	
C- In the case of Political & Services (River Valley Development) Department-	
1. All contracts and instruments relating to purchase, supply and conveyance or carriage of materials stores, machinery, etc.	By the secretary, Joint Secretary, Deputy Secretaries in the Ministry of Works, Housing and Supply, Government of India, the Director General of Supplies and Disposals, Deputy Director Generals (Supplies and Disposals), Directors, Deputy Directors, Assistant Directors (Grade-I) and Assistant Directors (Grade-II) of Supplies and/or Disposals, Government of India, Director, India Supply Mission, Washington or Deputy Directors working under him, Director General, Indian Stores Department, London and Deputy Director General, Indian Stores Department, London and Directors of purchase, Government of India.
2. Security bonds for the due performance and completion of works and contracts.	
3. All instruments connected with the reconveyance of property given as security.	

D- In the case of Co-operation and Forestry Department	
1. (a) Contract for sale of forest produce up to Rs.40,000 provided the period of contract does not exceed three years.	By the Chief Conservator of Forests.
(b) Contract for sale of forest produce up to Rs.20,000 provided the period of contract does not exceed 3 years.	By the Conservator of Forests.
(c) Contract for sale of forest produce up to Rs.2,000 provided the period of contract does not exceed 18 months.	By the Divisional and District Forest Officers.
2. (a) Security bonds and other instruments, other than those specified in item 4 and 5 in connection with the administration and working of Forests and with the business of the Forest Department generally when the value of the property or the amount of expenditure involved does not exceed Rs.30,000.	By the Chief Conservator of Forests.
(b) Security bonds and other instruments, specified above when the value of the property or the amount of expenditure involved does not exceed Rs.20,000.	By the Conservator of Forests.
(c) Security bonds and other instruments, specified above when the value of the property or the amount of expenditure involved does not exceed Rs.2,000.	By the Divisional or District Forest Officers.
3. Deed for purchase of land which Divisional or District forest Officers are authorized to buy for forest purposes when the value does not exceed to Rs.2,000.	By the Conservator of Forests.

4.	Lease for cultivation inside reserved forests where the annual rental does not exceed Rs.500.	By the Divisional or District Forest Officers
5.	Lease for cultivation inside reserved forests where the annual rental exceed Rs.500.	By the Conservator of Forests.
6.	Acceptance of security deposit from contractors in lease case on behalf of Governor in their official capacity.	By the Divisional Forest Officers, Conservators of Forests and Chief Conservator of Forests.
7. (a)	Execution of contracts in connection with working of forests value of which exceeds Rs.1,00,000.	By the Chief Conservator of Forests.
(b)	Execution of contracts in connection with working of forests when value of the property does not exceeds Rs.1,00,000 and period of contact does not exceed 3 years.	By the Conservator of Forests.
(c)	Execution of contracts in connection with the matters specified above when the value does not exceed Rs.20,000 and period of contract does not exceed 18 months.	By Divisional Forest Officers with special power.
(d)	Execution of contracts in connection with the matters specified above when the value does not exceed Rs.10,000 and period of contract does not exceed 18 months.	By Divisional Forest Officers
E- In the case of Revenue Department-		
1.	Lease of Government lands for temporary occupation for a period not exceeding three years.	Tahasildar
2.	Lease of Government lands for a period exceeding three years when market value of the lands to be leased out does not exceed Rs.50,000.	Sub-divisional Officer

3.	Lease of Government lands not covered by items 1 and 2 above.	Collector
4.	Lease in respect of Sairat sources up to a value of Rs.2,000.	Tahasildar
5.	Lease in respect of Sairat sources above the value of Rs.2,000.	Sub-divisional Officer
6.	(1) Contracts and other instruments in matters connected with the hire and purchase of land or building or with the sale of Government land or with the lease or sale of Government buildings.	Collector
	(2) Contacts, instruments and engagements specified above when the value or amount of such contract, instrument or engagement does not exceed Rs.500.	Sub-divisional Officer
7.	All deeds and instruments relating to matters or Revenue Department not covered by items 1 to 6 above.	Collector
8.	Release of houses, land and other immovable property concerning the Registration Department.	District Registrar
9.	All deeds and instruments relating to matters of the Registration Department not covered by item 8 above.	Inspector-General of Registration
10.	Contact with regard to distillery.	Collector
11.	All deeds and instruments relating to matters of Excise Department not covered by item No. 10 above.	Excise Commissioner
12.	Contacts or agreements for the supply of demarcation stones.	Officers in charge of Survey Parties or Settlement Officers.
13.	Contracts regarding purchase of machineries and other equipment required for the office of the Deputy Director of Surveys and Map Publication.	Deputy Director of Survey and Map Publication.

<p>14. Contracts relating to purchase of survey instruments, tents and other equipment required for Major Settlement Operations.</p>	<p>Settlement Officers.</p>
<p>15. Contracts with the Air Survey Companies for undertaking aerial survey or the odolite traverse survey.</p>	<p>Director of Land records and Surveys.</p>
<p>16. All deeds and instruments relating to matters of Survey, Settlement and Map Publications not covered by items 12 to 15 mentioned above.</p>	<p>Ditto</p>
<p>F- In the case of Education Department-</p>	
<p>1. Instrument in respect of grant of land and money to the Elementary and Secondary Schools for School sites and buildings.</p>	<p>By the Inspector of Schools.</p>
<p>2. Bonds or other instrument relating to national loan Scholarship Scheme as promulgated by the Government of India through the State Government.</p>	<p>By Deputy Director of Public Instructions in the charges of scholarships and loan scholarships.</p>
<p>3. Bonds and agreements executed by the loan stipendiaries in connection with their studies.</p>	<p>By the Under-Secretary to Government, Education (L.S.F.) Department.</p>
<p>G- In the case of contracts, etc. not herein before specified-</p>	
<p>1. All deeds and instruments relating to matters, other than those specified in items 2 to 21.</p>	<p>By a Secretary, an Additional Secretary, a Joint Secretary Deputy Secretary, or a District Magistrate, a Sub-divisional Officer or a Revenue Divisional Officer.</p>
<p>2. (a) Contracts, not otherwise provided for the supply of articles required for the use of any Department or for the sale of articles produced or manufactured by the Department.</p>	<p>By the Head of the Department.</p>
<p>(b) Contracts and other instruments connected with the administration of the Department.</p>	

<p>3. (a) Contacts for the jail produce.</p>	<p>Inspector-General of prisons of the Superintendent of the Jail concerned.</p>
<p>(b) Contracts and other documents in respects of stores and instruments, etc. required for the Press or Stationery officers.</p>	<p>Superintendent of the Government Press.</p>
<p>4. Contacts and other instruments not otherwise provided for the sale, purchase, supply, carriage or conveyance or stores and building materials and for the provision of labour and for the execution of public works not executed by Public Works Department and such life engagements.</p>	<p>By Collectors or Deputy Commissioners and in the case of Police Department by the Inspector-General or Superintendent of Police.</p>
<p>5. Contracts for the supply of articles produced in the local markets for hospitals, etc.</p>	<p>By the local Medical officers in charge of hospitals and asylums, etc.</p>
<p>6. Contracts and other instruments relating house-building advances.</p>	<p>By the authorities granting the advances.</p>
<p>7. Contracts and other instruments relating to matters connected with the Department of Fisheries within the limits of value of Rs.5,000.</p>	<p>By the Director of Fisheries</p>
<p>8. Deeds of reconveyance of properties mortgaged to Government as security for loans granted to Co-operative Building Societies.</p>	<p>By the Registrar of Co-operative Societies.</p>
<p>9. Deeds and agreements relating to the grant of State-aid under the Bihar and Orissa State-aid to Industries Act, 1923 (Bihar and Orissa Act VI of 1923).</p>	<p>By the Director of Industries</p>
<p>10. Bonds and agreements relating to stipend given for training in Engineering and other Technological subjects.</p>	
<p>11. Contracts for the supply of articles required for the use of the Transport Department or for the rendering of services by the Department and other instruments connected with the administration of the Department.</p>	<p>By the State Motor Transport Controller.</p>

12. Contracts and assurances of property shall be executed on behalf of the Governor by the officers of the Directorate General.	By the Directorate-General of Supplies and Disposals of the government of India.
13. Agreements relating to grant of subsidy under the calf Rearing Scheme.	By the Key Village Officer
14. Agreements and Bonds relating to grant of stipends to the students to undergo training in Soil Conservation Training Centre or Centers.	By the Soil conservation Officers of the Division.
15. Execution of deeds relating to the transfer of property concerning the Fisheries Department when the value does not exceed Rs.5,000.	By the Director of Fisheries
16. Execution of deeds relating to the grants of financial assistance for the schemes approved under the local Development Works Programme.	By District Magistrate and Sub-divisional Officer
17. Execution of agreement regarding supply of radio sets to the Public institution.	By the Director, Assistant Directors of Public Relations and District Public Relations Officer.
18. (a) Instruments in respect of grant of loans to villagers under the Village Housing Project Scheme.	By the Block Development Officer.
(b) Instruments for supply of fertilizers to the agriculturists on deferred payment basis.	
19. All contracts and other instruments including lease of private buildings in connection with survey, records of right and settlement work.	By the Settlement Officers.
20. Deeds and instruments relating to pledging and release of- (a) 12-years National Defenses Certificates. (b) National Savings Certificates (First Issue). (c) Post Office Savings Bank Deposits.	By those Gazetted Officers of the State Government who for due performance of their duties are required to accept and release securities.
21. Signing of bonds and other connected documents relating to the grant of loans under the Schemes Production of Sheep for Mutton.	By the Joint Director of Animal Husbandry and Veterinary Services, Sambalpur.
[F. D. Memo No.20973 (35)-7 Codes 79/66-F, dated the 21st June 1966.]	

APPENDIX 2

(See Note under Rule 22)

Instructions for regulating the Enforcement of Responsibility for Losses, etc.

1. The cardinal principle governing the assessment of responsibility is that every Government officer should exercise the same vigilance in respect of expenditure from public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may, in special cases, condone an officer's honest errors of judgment involving financial loss, if the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability shall be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter shall also be called strictly to account and his personal liability in the matter carefully assessed.

3. (a) The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In deciding the degree of an officer's pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognized that the penalty should not be such as to impair his future efficiency.

(b) In particular, if the loss has occurred through fraud, every endeavor should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

(c) It should always be considered whether the value of Government property or equipment lost, damaged or destroyed by the carelessness of individual's entrusted with their care (e. g., a policeman's rifle, a touring officer's tent, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the Government Servant's capacity to pay.

4. When a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case shall bear in mind the provisions contained in Articles 35-IA and 35-IB of the Civil Service Regulations as adopted by the State Government and immediately inform the audit Officer and / or the Accounts Officer, as the case may be, responsible for reporting on his title to pension or death-cum-retirement gratuity and the authority competent to sanction

pension or death-cum-retirement gratuity, and it will be the duty of the latter to make a note of the information and see that in accordance with the provisions contained in Articles 35-IB of Civil Service Regulations gratuity or death-cum-retirement gratuity is not paid before a conclusion is arrived at as regards the Government Servant's culpability and final orders are issued thereon.

5. The fact that Government servants who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

6. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud negligence financial irregularity, etc. Should the Administrative authority require the assistance of the Audit Officer and/or the Accounts Officer, as the case may be, in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation and if the investigation is complex and he needs the assistance of an expert Audit Officer/ Accounts Officer to unravel it he should apply forth with for that assistance to Government which will then negotiate with the Audit Officer and /or the Accounts Officer concerned for the services of an investigating staff. Thereafter the administrative authority and the Audit/Accounts authority shall be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry. In any case in which it appears that recourse to judicial proceedings is likely, the Special Police Establishment or the State Police should be associated with the investigation.

7. Depending upon the results of the inquiry, departmental proceedings and/or prosecution shall be instituted at the earliest moment against the delinquent officials concerned and conducted with strict adherence to the Orissa Civil Services (Classification, control and Appeal Rules, 1962 and other instructions prescribed in this regard by Government.

[F. D. Office Memorandum No. Codes 91/69- 26913-F., dated the 30th July 1969]

APPENDIX 3

(See Rule 31)

Regulations for the conduct of the audit of Receipts

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account and any investigation by Audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with the Accountant- General.

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective checks on the assessment, collection, and proper allocation of revenue and to see by an adequate detailed check that any such regulations and procedure are being observed. In the audit of receipts ordinarily the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collection and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried out by comparing sample set of receipt counterfoils with the receipt actually in the hand of the tax-payers or other debtors the results of such an inspection being made available to audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions of financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amendment should be brought to notice.

It is, however, rarely if ever the duty of audit to question an authoritative interpretation of such rules or orders, and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quasi-judicial capacity. This instruction does not, however, debar and auditor from bringing to notice any conclusion deducible from the examination of the results of a number a such decision.

5. Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of audit to see as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check can not be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realized at all or on due date.

6. Ordinarily audit will see that no amounts due to Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such out-standings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to irrecoverable, orders for their adjustment should be sought. But unless permitted by any rule or order of a competent authority, no sums may be credited to Government by debit to a suspense head; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply *mutatis mutandis* in respect of audit-objection on any accounts of receipts.

RULES FOR THE AUDIT OF RECEIPTS

The following rules indicate the detailed checks that should generally be applied in connection with the various classes of receipts the audit of which has been entrusted by the State Government to the Comptroller and Auditor-General of India.

RECEIPTS ON ACCOUNT OF FINES

1.(a) In the case of fines imposed by criminal courts the duty of checking the receipts is laid upon the Accountant-General to whom a monthly return of all fines realized, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

NOTE- Compensation fines due to an injured party which are creditable to Criminal Courts deposits and fines, which under orders of the competent authority are credited to a municipal or other local fund, will be excluded from this return.

(b) In order to secure that returns are received from every Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge and the Magistrate) and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, through it should be compared with the treasury figures before being dispatched. The best means of ensuring this comparison will probably be for the authority to dispatch its return through the Treasury Officer, who will certify to the agreement with his books or will have the return corrected by the authority before he transmits it.

(c) If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury a simple memorandum of the collections of each court, and of their remittance to the treasury for check with the treasury credit, would suffice; in the absence of such precaution, detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant- General.

(d) If the several courts submit to any controlling officer returns of the fines imposed, the returns of the realization may with advantage be despatched to the Accountant-General under flying seal through the said controlling officer, but if this course be found to cause delay, the Accountant-General should instead send to the Controlling Officer a memorandum of the monthly credits which appear in the treasury account.

(e) When fines are received in another district or province intimation should be given by the recovering officer to the officer concerned, who should not the fact in his fine statement.

Note (1) Rules relating to the realization of fines through the Magisterial Courts are given in Part VIII, Appendix IV and Appendix VII of the General Rules and Circular Orders of the High Court of Judicature, Patna (Criminal). Vol. I. pages 110 to 156 and 161 to 162.

Note (2) All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realized by judicial Officer and all fines and confiscations imposed by Revenue but realized by Judicial Officers (if there be any such cases) should be taken to "XXI-Administration of Justice" unless under the Act under which they are imposed they are to be credited to a Local Fund or authority, Reward should go against the revenue head of the department on whose prosecution the fine is imposed',

Note (3) Fines levied under the Gambling Act, and for neglect of duty by Police are creditable to "XXI-Administration of Justice", except in the Municipal town of Sambalpur, where under Book Circular No. XXXII of 1868 of the Chief Commissioner, Central Provinces, these fines are credited to the Sambalpur Municipality deducting there from the amounts payable to informants as reward which should be credited to criminal Deposits.

Note (4) Fines imposed by Settlement officers are creditable to "VII-Land Revenue",

Note (5) Fines and forfeitures realized in Revenue Courts are creditable under minor head "Miscellaneous" subordinate to Major head "VII-Land Revenue",

Note (6) Compensation fines are to be held under Criminal Deposits and when payment is required to be made there from it should be made on Criminal Deposit Repayment Voucher, When, however, the compensation fine of one district is realized in another, it should be credited to "XXI-Administration of Justice" and when refunded it should be paid in a criminal fine refund voucher.

Note (7) The fines are creditable to Municipal and Local Funds :-

- (i) Fines under the Prevention of cruelty to Animals Act, I (B.C.) of 1869 and XI of 1890,
- (ii) Fines under Act V of 1861 (The Police Act) for offences committed within Municipal limits, these are otherwise credited as Police receipts,
- (iii) Fines under Act IV (B.C.) of 1873 (Registration of Births and Deaths), where the Municipality has undertaken the duty of registration.
- (iv) Fines realized from prosecution under the Bengal Vaccination Act-

(a) In respect of prosecution in Municipal areas, the fines being creditable to Municipal funds.

(b) In respect of persecutions in rural areas in districts where the control of vaccination has been transferred to District Boards, the fines being Creditable to the District Boards Funds.

Note-Fines realized in respect of prosecutions in rural areas in district where the control of vaccination has not been transferred to district Boards should be credited to Government.

- (v) Fines under the Indian Ports Act XII of 1875,

These fines should be credited direct to the accounts of the funds in the treasury or when the local funds have no banking account with the treasury, remitted to the office of the fund by the realizing officer.

Note-(8) Fines realized under the Village Chowkidari Act VI (B.C.) of 1870, are creditable to the head "XXIII-Police-Recoveries on Account of Village Police District Chowkidari Reward / Uniform Fund".

RECEIPTS OF CERTAIN DEPARTMENTS OF GOVERNMENT

2. The receipts of the following institutions will be objected to a local audit with reference to the rules and orders pertaining to each institution in order to see that all sums receivable are duly paid to the proper officer and that they are promptly brought to credit by him:-

- (i) Receipts of Government Press
- (ii) Receipts of District Jails
- (iii) Receipts of all District Police Offices
- (iv) (1) Receipts of Government Farms (including seeds and implement accounts of the Agricultural Department).
(2) Grow More Food Scheme- District Organisations
(3) Chemical Fertiliser Scheme- Cuttack
(4) Civil Diary Farm- Cuttack
- (v) Receipts of the Sriram Chandra Bhanja Medical College and General Hospital at Cuttack and other District Headquarters Hospitals.
- (vi) Receipts of the following industrial institutions:-
 - (1) Weaving Demonstration at Cuttack, Sambalpur, Bhawani Patna, Bolangir-Patna, Sonapur and Boudh.
 - (2) The Orissa School of Engineering.
 - (3) Phulbani Industrial School, Deogarh Industrial School, Industrial and Technical School, Bolangir- Patna, J.R. Industrial School, Baragaon, Gangpur and Mirza Industrial School, Kuchinda, Bamra.
 - (4) Hand-loom Industry
 - (5) Hand-loom Textile Marketing Organisation, Cuttack
 - (6) Oissa Textile Mills Ltd., Cuttack
 - (7) Puri Electric Supply Company Ltd.
 - (8) Cottage Industry and Technical Schools
 - (9) Ananta Narayan Kutir Silpa Sadan, Narasinghpur
 - (10) Poor Cottage Industry, Cuttack
 - (11) Leather Industry and Tanneries in Orissa

(vii) Receipts of other institutions:-

- (1) Officer of the Assistant Public Relation Officer, Orissa Cuttack.
- (2) Orissa Commercial College

REFUND OF GRATUITIES BY PERSONS RE-EMPLOYED

3. Receipts on account of refund of gratuity by a person re-employed will be watched by the Account-General through the audit register of gratuities kept by him and the fact of complete re-payment of the gratuity will be noted by him not only in the audit register but also in the history of services or in the establishment return according as the person concerned is a gazetted or a non-gazetted Government servant.

RECOVERY OF THE SHARE OF COMMUTED VALUE OF A PENSION PAYABLE BY ANOTHER GOVERNMENT

4. Where under the rules relating to the incidence of pension, a share of the commuted value of a pension is dubitable to another Government, the Account-General should watch its recovery in credit.

ACCOUNTS OF STAMPS AND OPIUM AT TREASURIES

5. The figures of receipts under all the heads relating to "IX-Stamps" are reported by the Accountant-General to the Controlling Officer concerned for comparison with the departmental returns of demands and realizations. Besides this, plus and minus memoranda showing the opening balances, the additions and to, and the deductions from stock during the month and the closing balance are submitted to the accountant-General monthly by the Treasury Officer along with the schedules of stamp and the register of stamp sales and discount thereon. The opening balances of the plus and minus memoranda should be compared with the closing balances of the last month. Of the additions to stock, a periodical return is sent to the last month. Of the additions to stock, a periodical return is sent to the Accountant-General, from the Controller of Stamps, or other revenue authority, and these must be traced into the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received, or by credit acknowledge by some other officer to whom remittance has been made or by sufficient authority for the write-off.

6. The following is the procedure for the examination and audit of account of stamps at local depots:-

- (1) The Controller of Stamps Central Stamp Store, Nasik Road, sends to the Accountant-General copies of invoices relating to the supplies of stamps to the various local and branch depots in the State as well as copies of acknowledgements for stamps returned by these depots direct to the Central

Stamps, Store. (Vide rules 48 and 49 of the rules for the Supply and Distribution of Stamps)

- (2) Copies of acknowledgements granted by the Secretary to the Board of Revenue for the unserviceable non-postal stamps returned by the depots and destroyed by him are forwarded to the Accountant-General (Vide rule 49 of the rules for the supply and distribution of stamps in Orissa.)
- (3) In the case of transfers to or from depots situated in different states a copy of the invoice is furnished by the supplying depot direct to the Account Officer of the State in which the depot receiving the supply is situated. A copy of the acknowledgement is furnished by the receiving depot through its Account Officer to the Account Officer of the State in which the depot making the issue is situated.
- (4) The Accountant-General will check the *plus* and *minus* memoranda of the depot to see-
 - (i) In respect of entries of receipts that they correspond with the amounts shown in the copies of invoices mentioned above and with the entries of issue of stamps to this depot in the *plus* and *minus* memoranda of other depots in the State, and with amount debited in the treasury account relating to the depot as refund of value of unserviceable and spoilt stamps.
 - (ii) In respect of entries of issues, that they correspond with the value of credits on account of sales in Register of stamps sales and with the entry of receipt in the *plus* and *minus* memoranda of another depot to which stamps were supplied from this depot and with the value of stamps returned or destroyed as shown by the entries in the acknowledgments referred to above.
- (5) Under rule 35 of the rules for the supply and distribution of stamps the Accountant-General also receives half-yearly from the officer-in-charge of each local depot a certificate showing the balance by actual count on the last day of September and March of each description of stamps in each local depot. The amount shown in the certificates should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda for those months after they have been checked under rule 4 above.

7. A Certificate to the effect that the opening balances have been checked with the closing balances of the last month, receipts with the issues from other offices, the issues, with the sale-proceeds credited to the receipt Schedules and with the receipts in the accounts of other treasuries and that the closing balances are correct should be recorded in the audit office in the plus and minus memoranda received from the various treasuries.

CHECK OF RECEIPTS AND ISSUE OF STAMPS

8. The additions to and deduction from stock as shown in the Treasury *plus* and *minus* memoranda on account of supplies from or return to the central Stamp stores are checked with the invoices and destruction certificates of the Central Stamp Stores. The discrepancies noticed are recorded therein the columns provided in the *plus* and *minus* memoranda from and their reconciliation watched through these columns.

CHECK REGISTERS OF OPIUM

9. The additions to stock as shown in the Treasury *plus* and *minus* memoranda on account of supplies from the opium factory are recorded in Check Registers in form SY-40. The corresponding amounts shown as supplies in the monthly statement of supplies of opium received should also be posted in the Register and early steps should be taken for reconciliation of differences, if any.

FEES FOR GOVERNMENT AUDIT

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

Nothing contained in this para shall be held to over-ride any special instructions of Government exempting any particular local body or institutions wholly or partially from the payment of audit fees.

11. Recovery of fees due from a private party or local body for Government Audit with reference to the rules or orders on the subject should be watched by the Accountant-General, Orissa through the special recovery register.

Demand letters should be issued by the Accountant-General, Orissa to the party concerned with the institutions to quote the No. and date of the demand letters and the head of account "XLVI-Miscellaneous- Fees for Government Audits" to which they are creditable, in the chalans with which the money is credited in the treasury. The necessary note of the recoveries should be made in the special register of recoveries from the Treasury Schedules and other documents.

INTEREST ON LOANS (EXCEPT REVENUE ADVANCES)

The recovery of interest (including penal interest where due) on loans should be watched as required by financial rules.

APPENDIX 4

(See Rule 68)

Directions for the preparation and submission of the Annual Establishment Return

Deleted in Finance Department O.M. No. Codes-174/67-F, 12049- dated the 1st April, 1968.

APPENDIX 5

(See Rule 80 and 95)

Power to sanction contingent expenditure on the purchase of stores

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

APPENDIX 6

(See Rule 96)

Rules for the purchase and supply of articles (including printing and Stationery Stores) for the Public Service

Rules for the supply of articles required to be purchased for the State Service.

Preamble- The policy of the Government of Orissa is to make their purchase of articles required for the State Service in such a way as to encourage the development of the industries of the Indian Union to the greatest possible extent consistent with economy and efficiency. In order to give effect to this policy preference in making purchases will be given in the following order :-

Firstly, to articles which are produced in the Indian Union in the form of raw materials, or are manufactured in the Indian Union from raw materials produced in the said Union, provided that the quality is sufficiently good for the purpose;

Similarly and on the same condition, preference will be given to articles produced or manufactured in Orissa over those produced in any other States of the Indian Union.

Secondly, to articles wholly or partly manufactured in the Indian Union from imported materials provided the quality is sufficiently good for the purpose;

Similarly and on the same condition, preference will be given to articles manufactured in Orissa from imported materials over those so manufactured in other States of the Indian Union.

Thirdly, to articles of foreign manufacture held in stock in the Indian Union provided they are of suitable type and requisite quality.

Fourthly, to articles manufactured abroad which need to be specially imported.

Purchasing officers shall allow preference in respect of price to articles produced or manufactured in the Indian Union either wholly or in part. The degree of preference allowed shall generally extend up to 15 per cent of the piece of the imported articles of similar quality. But in respect of classes of stores specified by the Government of India, Ministry of Commerce and Consumer Industries (Dev, Wing) price preference up to 25 per cent shall be allowed.

Notwithstanding anything stated in the aforementioned paragraphs cottage industry products and handicrafts goods, particularly those made within the State of Orissa should be preferred meeting all requirements

of stores for the State Service and price preference up to 15 per cent may be allowed in favour of cottage industry and handicraft goods over those of mill made of factory made goods.

In respect of items of Stores for which rate contract has been entered into by the Director of Export promotion and Marketing, Purchases of such item; by all Departments of Government, Quasi-Government agency and State owned corporations should be only from sources with whom such Rate Contracts have been entered into, by placing order in accordance with Para. 17 of the procedure outlined in Government of Orissa, Industries Department, Office Memorandum No. III- EMM- 23/73-128 (120)/I (EPM), dt.27-02-1973.

(Finance Department, Office Memorandum No.34135/F-Codes-129/75, dated the 21st August 1975)

Rule 1- Save as provided in rule 7, all articles required to be purchased for the State Service shall be purchased on the condition that delivery shall be made in Orissa for payment in rupees.

Rule 2- Except for the articles obtainable from firms on rate contract approved by the Director-General of Supplies and Disposals, Government of India or Director of Export Promotion and Marketing, Government of Orissa, and from the co-operative Agencies duly registered under Orissa Co-operative Societies Registration Act, sealed tenders should be invited, by giving wide publicity, for the purchase of articles, the value of which exceeds rupees ten thousand unless it is in the public interest not to call for tenders. Where it is considered inadvisable in public interest to invite tenders, the concerned authority shall record the reasons therefore. In respect of purchase of articles, the value of which does not exceed rupees ten thousand, quotations should be invited. In all cases, a comparative statement of rates should be prepared and placed before the authority competent to order purchase. When the sealed tenders are opened on the notified date, the concerned authority should initial all pages of the tender are corrections in the tenders so as to avoid any manipulation. The number of pages of the tender and the correction in each page attested by the competent authority should be indicated at the bottom of the last page of the tender in red ink by him at the time of opening the tenders in the presence of the tenders, if any. (F.D.O.M. No.-Codes-18/78-21053-F. dated the 26th April 1978) (F.D.O.M. No.-Codes-13/87-10412-F. dated the 9th March 1987).

*Rule 3-*All articles whether manufactured in India or abroad shall be subject to inspection before acceptance and articles for which specifications and/ or tests have been prescribed by the competent authority shall be required to confirm to such specifications and/ or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after dispatch from the suppliers premises.

Rule 4- Important Plan machinery and iron and steel works shall ordinarily to obtained from firms approved by the Director-General of Supplies and Disposals, New Delhi and specified in the lists mentioned by him.

Rule 5- In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm provided that where specifications and/ or test have prescribed for such articles they shall conform to such specifications and/ or test have been prescribed for such articles they shall conform to such specification and/or specify such tests.

Rule 6- Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department from another.

Rule 7- Indents for articles manufactured abroad which need to be specially imported should be placed on the Director-General of Supplies and Disposals, New Delhi, who shall transfer such indents to the Director-General, India Store Department, London or India Supply Mission, Washington. Articles so purchased shall be subject to inspection or test or both by the purchasing agencies of the Government of India abroad.

The purchasing officer shall provide funds for the purchase of articles from U.K. and other European countries in the budget of the High Commissioner under "Charges in England Stores" and fro purchases from U.S.A. under "Contingencies" subordinate to the appropriate major head in their own budget.

Rule 8- Department of Officer's financial powers in the matter of the purchase of stores ordinarily extends to the limits to which it or he is empowered to enter into contracts.

Rule 9- Government may sanction departure from the rules in particular cases, where it can be shown that such departure is in the interest of the State. Applications for sanction in such cases should be made to the Administrative Departments concerned who will issue the order after taking the advice of Commerce Department.

In case where the Public Works Department execute works administratively approved by other Departments, applications for any departure from the rules necessary for the execution of the work should be made to the Public Works Department who will issue the orders without any reference to the Administrative Department concerned with the concurrence of the Commerce Department.

RULES FOR THE SUPPLY OF STATIONERY AND PRINTING STORES FOR THE PUBLIC SERVICE

With regard to the supply of stationery and printing stores required to be purchased for public service of the State, the following rules are laid down in addition to the above general rules.

Rule 10- The term stationery and printing store includes stationery stores office appliances, printing stores plant and machineries as set out in the annexure.

Rule 11- Plant, machinery and competent parts thereof required for the purpose of printing press or stationery office and all office machinery

and plants may purchased from Indian firms or branches of foreign firms established in India subject to the following conditions:-

1. That the Indian firms or the branches of foreign firms entertain an expert staff capable of erecting and repairing the plant, machinery or appliances which it supplies.
2. When test or inspection of the plants and machinery or appliances during manufacture or before shipment is necessary, arrangements are made with the Indian Store Department, London for such inspection.
3. When the aforementioned plant, machinery, etc., are available from firms in the U.K. or Europe at comparatively lower prices than that available from Indian firms or branches of foreign firms in India, Indents may be placed by the Superintendent, Government Press on the India Store Department, London direct for procurement of the stores from such firms subject to the conditions mentioned in this rule. These purchases will not be governed by rule 7 above.

NOTE- This rule is subject to the condition that preference is to be given to articles of Indian manufacture.

Rule 12- The following articles whether manufactured or produced in India or not may be purchased in India as far as possible provided such articles comply with the required specifications are of the requisite quality and their price does not exceed the limits of price preference specified for indigenous products in the preamble to these rules:-

- (a) Those of a perishable nature (including ferro-garlic, linen, ferro-prusiate paper, typewriter and ribbons, stencil paper and carbon paper).
- (b) Papers of all descriptions (including envelopes, litho transfer paper).
- (c) Pencil, pen holder, pen nibs
- (d) Ink and ink powder
- (e) Sealing wax
- (f) Block tin, antimony and piglead
- (g) Printing and duplicating inks
- (h) Accessories for typewriters and other office machines
- (i) Spare parts of printing and other machines
- (j) Cheap articles of common use

- (k) Other classes of articles which should be obtained more economically in the local market.
- (l) Articles as may from time to time be prescribed by the Government of Orissa.

Rule 13 Special purchases- In cases of emergency or when inconvenience to the public services would be caused by waiting to obtain an article through open or limited tender system or through India Store Department, London under the foregoing rules, purchase can be made in India, provided that the Purchasing Officer should place on record the reasons which make such purchase necessary.

Rule 14- Method of comparing prices- In all cases in which the selection of the source of supply depends upon comparison of the prices, the procedure to be adopted for such a comparison will be as follows:-

- (i) To the foreign prices as ascertained by the Superintendent, Government Press from the India Store Department, London or otherwise freight should be added at the current rates together with such charges for interest, insurance and freight brokerage, as may be declared from time to time.
- (ii) In case of important contracts, the prices prevailing the English market should be ascertained by telegraphic reference to the India Store Department, London.
- (iii) In cases when the necessary information as to foreign prices is not available the purchases in India should be subject to the condition that the price is reasonable and within the maximum limits of price preference allowed for indigenous goods in these rules.
- (iv) In order to arrive at the market value at an Indian Port of the articles imported from abroad the following charges shall be included:-
 - (a) Landing, wharfage, and port charge.
 - (b) Customs duty.
 - (c) Cost of carriage to site from port or place of manufacture as the case may be taken into account.

Rule 15- When articles are purchased in India such articles shall conform to such specifications or satisfy such tests as may be prescribed by the Superintendent, Government Press.

Rule 16- Notwithstanding anything stated in these rules preference will be given to cottage industry products over factory made articles in meeting the requirements of stationery articles of the State service provided such articles are procurable according to the require specifications

and within the limits of 15 per cent price preference prescribed in favour of cottage industry products in these rules. Products of small scale industries will be given preference next cottage industry products but such products shall not enjoy any price preference.

ANNEXURE

(Vide Rule 10)

A- Stationery stores

Papers of all kinds, including printing, writing drawing , blotting catridge, duplicating, typewriting, tracing, tissue, lithography, packing, sectional, ferro-prussiate, carbon, oiled stencil, lithotransfer.

Boards, cards, mill, paste pulp or straw, parchment and villum (Imitation or Real), binding materials, leather, imitation Leather, Cloth Buckram, Gold leaf, needles, thread (Lines, Cotton or wire), writing and drawing materials including pencil, pens, pen-nibs, fountain and style pens, reeds quills, ink, ink-powders, slate pencils, crayon's chalks, erasers (Steel or Rubber), ink stands, ink pots, rulers, paint brushes, water colors, colour boxes, saucers for colours, slabs, ruling paste, tracing cloth, ferro-galic, linen-envelops of all descriptions.

Miscellaneous- Books (blank note, reporters, etc.), Pads (writing or blotting), tags, tapes, twines, straps, sealing wax, glue, gum paste, pins, pincushions, paper fastners, paper cutters, packing cases and other packing materials (for stationery offices and printing presses only);

B-Office machinery and appliances

Typewriters and accessories, including ribbons, Duplicators (Flat and Rottary) and office printing machines, calculating machines, Addressographs, Protectographs and similar machines, numbering and dating machines, miscellaneous office requisites- Latter scales, punching and stapling tools, office cutlery, rubber stamps, metal seals, etc. card indexes systems and cabinets, loose leaf ledgers, machines, etc., required for testing paper and other stationery stores.

C- Printing Stores

Printing machinery of all descriptions including machines for composition, lithography, Bindery, Embossing type, casting, etc., and accessories.

Printing furniture including composing frames and cases galley chases, quoins, riglets, leads, rules, etc., type and type metal and metal for conversion into type metal. Ink printing and Lithographs, Lithostones and plates, Press ruling machines, blankets, glue, glucose, glycerine and other chemicals required for printing.

NOTE- This list is subject to modification at the discretion of the Government of Orissa.

These rules supersede all previous rules on the subject. (Commerce Department Notification No.10923-II-S-133/58-Com. Dated the 30th September 1958).

APPENDIX 7

(See Rule 124)

Regulations for the conduct of the Audit of Stores and Stock Accounts

1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

2. As regards purchases of stores, Audit will see that-

- (i) These are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;
- (ii) The rates paid agree with those shown in the contract or agreement made for the supply of the stores;
- (iii) Certificates of quality and quantity are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of Government regulating purchase of store; and
- (iv) Purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchase of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Whether a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores, cannot be utilized by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of un-serviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorized to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see that-

- (i) the stores are priced with responsible accuracy and the rate initially fixed are reviewed from time to time, are co-related with market rates and revised where necessary;
- (ii) the value accounts tally with the accounts of work and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts, and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and
- (iii) steps are taken for the adjustment of profits or losses due to revaluation, stocks-taking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by Audit will be such as may be agreed upon between Government and the Accountant-General.

9. The procedure prescribed by the Comptroller and Auditor-General for raising pursuing audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary, separate rules of procedure shall be laid down by the Account-General with the concurrence of Government.

APPENDIX 8

(See Rule 140)

General principle Laid down by the Accountant-General, Central Revenues, regarding the Accounting of expenditure on “Works” executed by the Civil Officers

(Extracts from the G.I.G.F. Rules, Volume I)

ANNEXURE A

(See Para. 192)

1. For every work there should be a duly sanctioned detailed estimate copies of sanctions to estimates are to be communicated to the Account-General by the sanctioning authority as soon as a sanction is accorded. If, however, the number of works sanctioned is large, such sanction may conveniently be communicated through a monthly statement in P.W.D. Form No. 34. Copies of sanctions to contracts, establishment charged to works or any other financial sanctions should be communicated to the Account-General individually.

2. Payments for all works done by contract or materials purchased should be made on the basis of measurements recorded in Measurement Books (C.P.W.A. Form 23). A muster roll C.P.W.A. Form 21 should be prepared for works done by daily labour. It is desirable that C.P.W.A. Form 24 or 27 should be used for payment to contractors. If any establishment is entertained on monthly wages whose pay is chargeable to a work, C.P.W.A. Form 29 may be used for payment of their wages. The rules regarding the preparation and check of these documents will be found in Chapter X of the Central Public Works Account Code.

3. Separate contingent bills should be prepared for expenditure relating to “Works” duly supported by sub-vouchers in forms referred to in paragraph 2 above. The name of work as given on the sanctioned estimate should be noted conspicuously on each sub-voucher as well as in the bill itself.

4. At the end of a month every disbursing officer will render to the Account-General the following monthly accounts so as to reach him by the 8th of the next month:-

- (i) Schedule of works expenditure (C.P.W.A. Form 64)- Showing expenditure incurred during the month and total charges up-to-date in respect of every work in progress. All payments pertaining to a work during a month will be posted in column 5 of the form quoting voucher number and date in column 5 of the form quoting voucher number and date in column 7 and all works in progress will be shown in this schedule.
- (ii) Contractors’ ledger in C.P.W. Form 43- This account need only be prepared in accordance with Section 6 of chapter X of the Central Public Works Account Code, if any intermediate payment on running account is made to a contractor. It is not required in cases where every payment to contractors is final.

- (iii) Account of receipts and issues of Tools and Plant purchased by or belonging to the departmental office in C.P.W.A. Forms 13 and 14- To be prepared in accordance with paragraphs 145 and 146, Central Public Works Account Code.

5. In respect of articles of Tools and Plant purchased in connection with “Works” an annual register to show receipts issue and balances will have to be maintained in C.P.W.A. Forms 15 in accordance with paragraphs 147 at seq. of the Central Public Works Account Code. The Register may be annually closed as soon after the month of September as possible, the book balance being physically verified and certified and sent to the Account-General by the concerned so as to reach him on or before the 15th of November every year.

6. A copy of the Register of buildings in charge of every disbursing officer should be sent to the Account-General in P.W.D. Form No. 25.

APPENDIX 9

(See Rule 140)

Rules regulating expenditure in construction and repairs Executed by Civil Officers of buildings assigned to their departments subsidiary to those contained in rule 140 of the Orissa General Financial Rules

1. The formal sanction of the authority having the power to sanction the expenditure on a building should be communicated to the Accountant-General in cases in which the charge is treated as special contingency (i.e., for all petty construction in the Police Department) and in all other cases where the expenditure exceeds Rs.2,500. The amount sanctioned should be entered by the officer entrusted with the work in the register of special contingencies. Only such sums as are needed from time to time should be drawn from the treasury against the special grant, as indicated below, on separate contingent bills in which the number and date of the letter according to the sanction should invariably be cited.

Note 1- Estimates should be prepared in all cases and recorded in the departmental offices after sanction.

Note 2- New sanctions may be communicated to the Accountant-General through a monthly statement. Another statement should be submitted in the beginning of each year for works that are spread over more than one year, in which references to the original sanction should be quoted and the expenditure to the end of the previous year and the appropriation for the current year shown.

2. Works executed by civil officers may be carried out departmentally or through contractors.

3. When a work is executed departmentally muster rolls should be maintained for the workmen on which the thumb impression or acknowledgments of the labourers should be taken in token of their having received their wages. The cost of materials obtained departmentally should be drawn in contingent bills supported by sub-vouchers where necessary.

Note- When a building is constructed in place of one dismantled, serviceable materials, if any, obtained from the old building should be disposed of to the best advantage of Government i.e., either by sale or otherwise. The same procedure should be followed in respect of materials found surplus after completion of a work.

4. When a work is done by a contractor a deed of contract should be executed laying down the conditions, rates, etc. Advances given to contractors should be sums "on account" only, i.e., they should not exceed the value of work done or materials supplied or brought to site, and the bill for an advance should contain a certificate from the disbursing officer to the above effect.

5. No details will be necessary in the bills for advance payments (i.e., "on account" payments) but a final bill should be submitted for the total amount payable supported by full details in the Works Department bill form. The amount payable on this bill will be the net amount after

deduction of the payments “on account” made previously from the total value of work done, the details of which should be given consecutively in the final bill.

Note- Measurements of the work done should be taken at the time of drawing up the final bill and should be available for inspection and check at local audit.

6. it must be clearly understood that no money on account of construction may be retained in hand after the 31st March. All that has been drawn and remains unexpended on that date must be refunded to the treasury.

7. In no case should a final bill be prepared and paid before a work is completed. A completion certificate signed by a responsible officer should be attached to the final bill.

8. Money sanctioned for a particular work should not be spent on any other work.

9. For charges on account of petty construction and repairs details (e.g., name of payee, quantity of each item of work done or of material provided, rate per unit, total cost of item) should be given except in the Police Department for which there is a special procedure in the contingent bills in which such charges are drawn in the same way as in the case of other classes of contingencies.

APPENDIX 9. A

(See Rule 140-A)

(Extracts of paragraphs from the Orissa P.W.D. Code)

Enforcement of terms of contract

123. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contracts deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the Government. In sanctioning any modification in the terms of contract, care should be taken to see that they are within the powers of the authority sanctioning them. No uncertain or indefinite liability or any condition of an unusual character should be incorporated in the contract without the specific sanction of Government. See also Executive Instructions regarding calling for and acceptance of tenders in Appendix IV.

All agreements or security bonds entered into with the Public Works Branch (including Public Health Engineering) and Electricity Branch of the department by contractors for the execution of work or for securing the due performance of contracts are exempted from stamp duty.

VI. ADVANCES TO CONTRACTORS

150. Advances to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however permitted in the following cases:-

- (a) Cases in which a contractor, whose contract is for finished work requires an advance on the security of materials brought to site. Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a normal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials and against the expense entailed for their proper watch and safe custody Payment of such advances should be made only on the certificate of an officer not below the rank of Sub-divisional Officer, that the quantities of materials upon which the advances are made have actually – been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work

for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any over-payment which may occur in consequence.

Recoveries of advances so made must not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

- (b) Where in the interest of work, it is absolutely necessary to make advances; such advances may be made by the Sub-divisional Officer up to Rs.200 and the Executive Engineer up to Rs.500 inclusive of previous advances for each work and for each individual piece-worker.
- (c) In all other cases the sanction of Government must be obtained, which will be accorded only in exceptional circumstances, when such advances seem indispensable and provided that the necessary precautions are taken for securing Government against loss. Such a system will not be allowed to become general or to continue longer than is absolutely essential.

CHAPTER IV- MISCELLANEOUS RULES REGARDING OFFICE WORK,
EXCLUDING ACCOUNTS PROCEDURE.

A- INITIAL RECORDS OF ACCOUNT

220. The initial records upon which the accounts of works are based are :-
- (a) The Muster-Roll
 - (b) The Measurement Book

For works done by daily labour, the subordinate in charge of the work will prepare a muster-roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster-rolls the subordinate will prepare the labour reports, and from the measurement book he will check (or if so arranged, prepared) the bill and accounts of Contractors and suppliers.

Note- Casual Labour Roll is also treated as an initial record.

I. MUSTER-ROLLS

- (a) *Nominal Muster-Roll*

221. The nominal muster- roll (Schedule XLVI-Form No. 132) is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose.

(b) Labour Reports

222. For all works or groups of works on which labour is employed, labour reports in the prescribed form will be prepared daily by the sub-ordinate in charge and submitted either daily or periodically as may be directed by the Executive Engineer or the Sub-divisional officer in charge of the work. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster-rolls should be investigated as soon as the latter are received after the close of the month.

II. MEASUREMENT BOOKS

223. The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour or by the piece-work or by contract or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books.

Detailed measurements may also be dispensed with in cases in which payments on account for work actually executed or made on the certificate of a responsible officer (not below the rank of Sub-divisional Officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements.

Similarly, detailed measurements may be dispensed with in connection with works done on lump sum contracts, if a responsible officer (not below the rank of a Sub-divisional Officer) certifies in the bill that, by a rough measurement, he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement, and that, with the exception of a authorized additions and alterations, the work has been done according to the prescribed specifications. Detailed measurements must invariably be taken in respect of additions and alterations.

224. The page of the book should be machine numbered and no page should on any account be torn out, nor should an entry be erased or effaced so as to be eligible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and rewriting the words or figures, and the correction thus made should be initialed and dated by the Officer concerned. A reliable record is the object to be aimed at as it may have to be produced as evidence in a Court of law.

225. All entries in the measurement book should be made in indelible ink and if for any reason, if entries in measurement books are to be made in pencil such entries must be made only in indelible pencils; the pencil entries should not be inked over but left untouched. The entries in the “contents or area” column should, however, be made in ink in the first instance and not in pencil.

226. When a measurement book is lost, an immediate report should be made of the facts of the case and this report must be promptly forwarded to Government, together with the explanation of all parties concerned, or responsible for the loss.

Immediate steps should also be taken to reconstruct the lost measurement book from the records available, if any, viz., previously bills. If this is not possible fresh measurement of works done should be taken immediately.

227. Sub-divisional Officer should be required to submit the measurement books in use to the Divisional Officer from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the Divisional Accountant under the supervision of the Divisional Officer.

Note- For detailed instructions Appendix VI

III. PROGRESS REPORT OF MEASUREMENTS ON WORKS EXECUTED UNDER CONTRACT

228. Every officer or subordinate in charge of a work carried out under contract should furnish to the Executive Engineer at the beginning of each month a progress report of the measurements and a calculation of the quantities of work paid for during the previous month, together with a return of all the materials at site on the last day of the month. And no such officer or subordinate should be relieved of his charge until after a careful inspection by his superior officer, or under the certificate granted by the relieving officer. It is the duty of the officer-in-charge to bring to notice any dilatoriness, bad work, or anything militatined against the interests of Government on the part of the contractor; and he will be responsible for any neglect in this respect.

APPENDIX I

[Reference- Paragraphs 13,16 (e), 29 and 34 (e)]

A. TEST CHECK OF MEASUREMENTS BY THE SUPERIOR OFFICERS

The following rules for check-measurement of works must invariably be observed by all concerned:-

(1) A Sub-divisional Officer before preparing a bill must satisfy himself that the work has been actually executed in accordance with the detailed measurements recorded. He should personally inspect all works of any magnitude before authorizing final payment in connection therewith.

(2) The Sub-divisional Officer must take all final measurements himself of every work the total value of which is above Rs.5,000. He must also take measurements of all important works and test check not less than 50 per cent of the measurements (judged by their money value) made by his subordinates.

Note-(1) Important works within the meaning of this rule include items which owing to their situation cannot be subsequently checked, such as foundations or under ground works. It also includes items which have very high unit rates such as, reinforced concretes dress stone-works elaborate cornices, etc.

(2) In the case of electrical works, the limit of Rs.5,000 mentioned with apply to wiring and similar smaller works. In respect of bigger works such as, installation, of transformer, lines and machinery distribution and generation such test check measurement should be in respect of every work the total value of which is above Rs.10,000.

The limit of Rs. 10,000 will also apply to every consignment of materials received on Store and Stock for use in the works.

(3) Similarly, the Divisional Officer must check-measure not less than 24 of his more important works per annum and the works so measured must not be less than 10 per cent of the measurements judged by their money value.

(4) In addition to the percentages prescribed in rules 2 and 3, a suitable percentage for repair works specially special repair works, flood damage repairs, and raising and strengthening of embankments, should be check-measured by the Sub-divisional Officer and the Executive Engineer.

(5) The percentages prescribed in rules 2, 3 and 4 should be checked with reference to final measurements of works as a whole and not with reference to each running bill.

(6) The test check, referred to above, must be carried out before payment is made.

(7) The individual items checked must be initialed in the measurement book and the result recorded by the officer concerned on the date of check under his dated signature. All entries must be made in ink or in indelible pencil.

(8) A collective record of all checks carried out from time to time will be prepared at the end of each measurement book.

B. MEASUREMENT AND CHECK MEASUREMENT OF EARTHWORK

(9) As failure to take final measurement of earthwork pits in time creates a position in which either the Government or the contractor suffers, it is necessary to take effective measures to ensure that final measurements of earthwork are taken before the concerned pits are ploughed or obliterated by rain, floods, etc. The Executive Engineer must therefore make arrangement to take final measurements of earthwork as soon as it is completed but in any case before the commencement of the rainy season.

(10) The Superintending Engineer must also see that these instructions are duly observed by the Executive Engineer.

(Extract from the first draft paras of the Orissa P.W.D. Code)

(b) INDENTS

236. Instructions for purchase of stores from and North America and also of certain classes of stores of India manufacture through the Central Purchasing Agency of the Government of India, Ministry of Works and Housing and Supply are contained in Government of India letter No. Pur 3 (2), dated the 10th February 1953, circulated by Commerce Department in Memo. No. 2526 (49)- IIS-7-52-Com., dated the 20th April 1953 and Accountant General, letter No.T. 1-8-2762, dated the 19th January 1952 circulated with Finance Department Memo No. 1493 (34)-F/ and (Ex-1)-2-52, dated the 11th November 1952. These have been reproduced in Appendix VIII.

237. Indents on other departments in India, when not required to be prepared on forms supplied by the Department indented upon, should be prepared in duplicate, and must be addressed to the officer who is to supply the articles. They must explain fully and in detail the nature of the articles required.

238. Such indents should be submitted through the Superintending Engineer, and if approved, will be countersigned and passed on by him to the head of the department concerned, who on sanctioning the indent, will send it to the local officer of his own department for compliance, giving notice to the indenting officer.

239. Receipts in the forms supplied by other officers must be granted for all stores procured on indent from them; and generally, when the aid of another department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that department.

240. In the absence of special instructions to the contrary, Executive Engineers are prohibited from resorting to the Ordnance magazines or to the Supply and Transport Corps for the supply of any articles which can be procured in the local markets or made up in their own workshops.

241. Emergent indents on other departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer) when serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the indenting officer, and will then be submitted by the complying officer for the necessary countersignature, so that the Superintending Engineer may exercise a check over such demands.

APPENDIX 10

(See Rule 170)

Miscellaneous orders relating to the procedure regarding payment of grants-in-aid, authorities competent to accord sanction and the responsibility of the countersigning authorities

SECTION I

Educational grants-in-aid to non-Government Schools and Colleges not under local bodies and grants to local or private bodies in lieu of certain taxes and magisterial fines, etc.

1. To Colleges	By Director of Public Instruction
2. To Colleges (for equipment).	By Director of Public Instruction up to the limit of Rs.5, 000 in each case.
3. To Anglo-Indian Schools for sites and buildings, equipment, library, etc.	By Director of Public Instruction up to Rs.1,000 in each case.
4. To High Schools	By Director of Public Instruction
5. To Schools other than High Schools.	By District Inspectors in respect of M.E. Schools and the hostels attached to them and in other cases by the Inspectors or Inspectress.
6. To Schools for library, furniture, equipment and buildings.	By Director of Public Instruction up to Rs.5,000.
7. Sanskrit Institutions	By the Orissa Association of Sanskrit Learning and Culture.
8. To Industrial Institutions.	By Director of Industries up to Rs.1,000 in each case.
9. Agricultural Institutions.	By Director of Agriculture

(b) The procedure to be observed for drawal and disbursement of these grants is described in subsidiary rules of the Orissa Treasury Code.

(c) Grants-in-aid bills of aided schools may be drawn quarterly for one month in arrear and for two months in advance. The grants-in-aid bills of aided Colleges should be paid monthly in arrears.

SECTION II

Grants to local or private bodies in lieu of certain taxes and Magisterial Fines, etc.

2.(1) The Government make grants to the local funds and private parties concerned on account of fines levied by magisterial courts under certain enactments, and also on account of certain taxes, etc., levied under particular enactments, and credited to the Public Account of the State instead of crediting directly to the local body or private party concerned as was the case before. A list of local bodies and private parties to which such grants are paid and the accounting procedure followed in each case is contained in the Annexure.

(2) The taxes, fines, etc., which are credited to Government in the first instance, should be paid into the treasuries in the ordinary chalan forms. No special chalan form is necessary. Details of the credit should be clearly indicated and Treasury Officers should take particular care to see that such details are given in the chalans with which the amounts are credited. The head of classification as indicated in the Annexure mentioned above in each case should be carefully stated so as to ensure credit under the correct head.

(3) The amount due on account of taxes, fines, etc., collected be paid to local bodies in accordance with the following instructions:-

1. A statement of the amounts credited by the authorities concerned should be furnished to the District magistrate and the local bodies concerned as soon as the credit is made.
2. The District Magistrate or other authorities empowered to sanction the grant will obtain from the Treasury Officer monthly statements of receipt under the various heads and after verification with departmental figures sanction the necessary grants to the funds concerned.
3. On receipt of a copy of the sanction, the Accountant-General will issue necessary authorization to the Treasury Officer to make the payments debiting it to the appropriate head as indicated in the Annexure.

SECTION III

PROCEDURE TO BE FOLLOWED IN SANCTIONING RECURRING GRANTS-IN-AID TO SMALL INSTITUTIONS WHICH ARE ENTIRELY OR MAINLY FINANCED BY SUCH GRANTS FROM GOVERNMENTS-Vide PARAGRAPH 171 (3) (c)

Recurring grants-in-aid to small institutions which are entirely or mainly financed by Government such grants may be paid during a financial year, if necessary, in three instalments in the manner indicated below:-

- (i) The first instalment may be paid in the month of April itself to enable the institutions to meet their expenses for the months April May and June.

- (ii) The Second instalment may be paid in the month of July to cover the expenses for the months, July to November.
- (iii) The final instalment may be sanctioned in the month of November or later to cover the expenses of the rest of the financial year.

The requirement of obtaining audited statements of accounts as provided for in paragraph 171 (3) of the Orissa General Financial Rules, Volume I, need not be insisted upon for sanctioning the first two installments, if the statements are not ready. However, such statements of accounts in respect of the previous financial year, unless the institution concerned has been specifically exempted from furnishing them, should be obtained before sanctioning the final instalment.

A few examples are given below to illustrate the procedure outlined in paragraphs 2 and 3 above.

Amount of Recurring grants-in-aid sanctioned per year to a particular institution	Amount sanctioned for the year 1960-61	Date on which the grants-in-aid was sanctioned for the year 1960-61	Unspent balance at the close of the financial year 1960-61	The manner in which instalment of the grants-in-aid are to be paid during the year 1961-62
1	2	3	4	5
Rs. 12,000	Rs. 12,000	1-9-1960	Rs. Nil	<p><i>Instalment in April, 1961</i> Rs.3,000 can be paid for the expenses for the months of April, May and June 1961.</p> <p><i>Instalment in July, 1961</i> Rs.5,000 can be paid for the expenses for the months of July to November 1961.</p> <p><i>Instalment in November, 1961</i>, Rs.4,000 can be paid for meeting the expenses for the rest of the financial year 1961-62.</p>
(2).12,000	12,000	1-9-1960	1,000	<p><i>Instalment in April, 1961.</i> The unspent balance of Rs.1,000 can still be utilized Rs.2,000 can be paid to cover the expenses of May and June.</p> <p><i>Instalment in July, 1961</i> Rs.5,000 can be paid for the expenses for the months for July to November 1961.</p> <p><i>Instalment in November, 1961</i> Rs.4,000 can be paid for meeting the expenses for</p>

				the rest of the financial year 1961-62.
(3) Rs.12,000	Rs.12,000	1-9-1960	Rs.3,000	<p><i>Instalment in April, 1961.</i> Not to be paid as the expenses for April, May and June 1961, can be paid out of the unspent balance of Rs.3,000 need not be required to be surrendered to Government immediately after the 31st March 1961.</p> <p><i>Instalment in June, 1961,</i> Rs.5,000 need be paid to cover expenses from July to November 1961.</p> <p><i>Instalment in November, 1961</i> Rs.4,000 can be paid for the expenses for the financial year 1961-62.</p>
(4) Rs.12,000	Rs.12,000	1-9-1960	Rs.500	<p><i>Instalment in April, 1961</i> Rs.2,500 can be paid, as the unspent balance will not be sufficient to cover the expenses for the months of April, May and June 1961. The unspent balance of Rs.500 need not be required to be surrendered to Government immediately after the 31st March 1961.</p> <p><i>Instalment in July, 1961</i> Rs.5,000 can be paid for the expenses for the months of July to November, 1961.</p> <p><i>Instalment in November, 1961</i> Rs.4,000 can be paid for the expenses for the rest of the financial year 1961-62.</p>
(5) Rs.12,000	Rs.12,000	1-5-1962	Rs.3,000	<p><i>Instalment in April, 1961.</i> Not to be paid as the expenses for April, May and June 1961, can be paid out of the unspent balance. The unspent balance of Rs.3,000 need not be required to be surrendered to Government immediately after the 31st March 1961.</p> <p><i>Instalment in July, 1961.</i> Rs.5,000 may be paid for the expenses for the month of July to November, 1961, as the grant given on the 1st May 1960, can be utilized only up to the 30th April 1961. Any unspent balance out of that amount outstanding on the 30th April 1961, will have to be surrendered to Government.</p> <p><i>Instalment in November, 1961</i> Rs.4,000</p>

				may be paid.
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SECTION IV

Procedure to be followed in sanctioning grants to local bodies

It has been noticed that the local bodies do not utilize the non-recurring or specific Government grants within any reasonable period nor do they refund the unspent balance within a reasonable time. Government have decided that the following procedure should be followed in sanctioning grant-in-aid to local bodies:-

Non-recurring grants- (a) Each Department of Government should indicate in the sanction order for any grants-in-aid to local bodies the period within which the grant sanctioned should be utilized on the object for which it is given; (b) if the grant is actually paid towards the end of the financial year, the time limits for 6 months or 1 year from the date of drawal or some other fixed time should be prescribed; (c) if the local body considers that the grant can not be spent within such prescribed period for reasons to be assigned by them, the local body concerned should move Government to extend the period of the grant sufficiently in advance to receive a reply from Government before expiry of the period already fixed; (d) if it is found in audit that there are unspent balance without any sanction of Government for their retention, the Examiner of Local Accounts will make a special report to Government in the Administrative Department concerned at the conclusion of each audit. That Department should immediately either issue specific further orders for the retention or utilization of the unspent balances for any further specific period or if it considers that there is no justification for the retention of such balances it should ask the Accountant-General, Orissa to instruct the Treasury Officer concerned to reduce the personal ledger account balances of the local body concerned by the amount of such unspent balances by transfer credit to Government in the Departments concerned.

Recurring grants- Unless otherwise decided by Government in any particular case or types of cases, recurring grants to local bodies for Education, Public Health, Public Works, General purposes, etc., should be subject to a revision once in 5 years on the average of the actual expenditure incurred by the local bodies on the services concerned. The local bodies should keep an account of the receipt and expenditure of such recurring grants year by year for production to audit and the Examiner of Local Accounts should bring to the notice of Government the cases where the expenditure is less than the grant in order to enable Government to examine the position, if necessary.

SECTION V

GRANTS-IN-AID TO PANCHAYAT SAMITIES

The Director of Community Project is empowered to sanction grants-in-aid to Panchayat Samities out of the Block budget subject to the following conditions:-

- (a) There is provision in the annual budget or funds for the purpose can be arranged by re-appropriation.
- (b) The total schematic provision for the Block is not exceeded.
- (c) The allotment in respect of each minor head of the State budget is not exceeded.
- (d) The conditions laid down in rules 170 to 173 of the O.G.F.R. and other instructions issued by Government from time to time are fulfilled.
- (e) Such sanctions should bear a running serial number for each financial year and copies of sanction orders communicated to the Accountant-General, Orissa, over the signature of Director of Community Projects. At the end of the month serial numbers of the first and last sanction, issued during the month shall be intimated to the Accountant-General, Orissa by the 5th of the following month.

SECTION VI

PROCEDURE TO BE FOLLOWED BEFORE PRESENTATION OF GRANTS-IN-AID BILLS AT THE TREASURY AND THE RESPONSIBILITIES OF THE COUNTERSIGNING AUTHORITIES IN THE MATTER

(a) Once a grant-in-aid has been sanctioned, it is the responsibility of the grantee to prepare and submit the bill in O.T.C. Form No. 40 to the countersigning authority for signature and the treasury officer for payment. In no case, therefore, should the offices of the sanctioning authorities do this work on behalf of the grantee. There is however, no objection to the grantee being guided in the preparation of the bill, such guidance taking the form of supply of blank O.T.C. Form No. 40 and indication of the particulars to be filled in. In some cases, however, such as those of grants-in-aid to Staff Welfare Clubs, Service Associations and rates sanctioned as grants-in-aid Weavers' Co-operative Societies, etc.. The amounts of grants-in-aid involved are comparatively very small, but the numbers of grants are quite large and it is not convenient for the grantees to present separate bills to the treasury. A suitable procedure to be followed in such cases should be settled by Heads of Departments in consultation with Accountant-General, Orissa, Grants-in-aid may be drawn on contingent bills by the Departmental authorities and then paid by them to the grantees on simple receipts without requiring the latter to present a regular bill where it is so agreed between the Accountant-General and the sanctioning authority and the amount does not exceed Rs.250.

(b) A register of grants-in-aid should be maintained by the countersigning authorities in O.G.F.R. Form Nos. 32 and 33 as the case may be. This should also be done by the sanctioning authorities where they are also the countersigning authorities where they are also the countersigning authorities. Details of all bills to be countersigned should

be entered in the register before they are countersigned. Where the grantee draws the bill from the Treasury, the register of grants-in-aid should be maintained by the countersigning authority in O.G.F.R. Form

No. 32 and where the bill is drawn by a departmental authority and the amount disbursed by him to the grantees it should be maintained in O.G.F.R. Form Nos. 33.

(c) Before a bill is accepted for countersignature, it should be particularly seen that the conditions if any, attached to the grant have been accepted by the grantee without any reservation, and that no other bill for the same purpose has already been countersigned before. Any bill received from the grantee should not be countersigned unless it has been noted in the register of grants against the relevant sanction. A similar procedure should be followed in respect of bills drawn by the departmental authorities. This would also facilitate the watching of payment in instalment if any, in the case of lump sum sanctions.

(d) Before drawing a bill representing grants-in-aid to individual local bodies the drawing officer should attach to the bill a certificate that such grants-in-aid has not been drawn during the same year.

(e) The countersigning officers who are not sanctioning authorities should send an extract of the register of grants-in-aid duly certified as correct with all relevant records connected with grants to the sanctioning authorities as and when bills are countersigned so that records in connection with grants sanctioned may be available at the time of conduct of local audit in the office of the sanctioning authority.

[F.D. Memo No Codes 23/63- 19937-F. dated the 31st May, 1963]

ANNEXURE

ANNEXURE

Sl. No.	Items of taxes, fines, penalties, etc.	Section to law under which the tax, fine or penalty is operated by local bodies	Change according to adaptation of Indian Laws Order, 1947, read with Art. 277 of the Constitution of India	Procedure now to be adopted
1	2	3	4	5
1	District Fund (North Orissa)- (1) Local cess (2) Fines and penalties	Bengal Cess Act, 1880. Bihar and Orissa Local self- Government Act, 1885, section 52 (2), (Bengal-III of 1885)	No change Directly credited to the fund. The provision crediting fines and penalties to local bodies has been omitted.	The proceeds should not be treated as part of State revenues. The proceeds should be credited to “XXI-Administration of Justice-General fees, fines and forfeitures- Magisterial fines for which compensation is payable to local bodies under ‘Bihar and Orissa Local Self-Government Act, 1885 (District Fund)’ and contributions to District Boards should be debited to “27 - Administration of Justice - Criminal

	<p>(3) All sums received under the Cattle Trespass Act, 1871.</p>	<p>Bihar and Orissa Local Self-Government Act, 1885, section 52 (3).</p>	<p>Proceeds collected under section 17 of the Cattle Trespass Act, 1871, should be deemed to be part of State revenues as provided in the Cattle Trespass Act, itself. Section 18 of this act has been omitted, which means that all fines and unclaimed proceeds should also be treated as part of State revenues.</p>	<p>Courts- General Establishment-Compensations to local bodies-forest; Panchayats and others in lieu of magisterial fines realized under Bihar and Orissa Local Self-Government Act, 1885 (District Funds.)”</p> <p>The proceeds should be credited to “XLVI- Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa District Boards under Cattle Trespass Act, 1871” and contributions, if any, will be passed on to the District Board through “57- Miscellaneous-Contributions- Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed-Compensation to North Orissa District Boards in lieu of the receipts realized Cattle Trespass Act, 1871”.</p>
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	(4) Proceeds under the Bengal Ferries Act, 1885.	Bihar and Orissa Local Self-Government Act, 1885, section 52 (4).	Section 20 of the Bengal Ferries Act, 1885 has been omitted. Hence all tolls, rents, compensation, fines and penalties will be treated as part of State revenues (Bengal III of 1885)	The proceeds should be credited to “XLVI- Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa District Boards under the Bengal Ferries Act, 1885” and contributions to District Boards will be passed on through “57- Miscellaneous- Contributions- Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed-Compensation to North Orissa District Boards in lieu of the receipts realized under Bengal Ferries Act, 1885”.
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2	<p>District Fund (South Orissa)-</p> <p>(1) Land cess</p> <p>(2) Fines and penalties</p>	<p>Madras Local Boards Act, 1920, section 74-B, 78 and Schedule IV-3</p> <p>Madras Local Boards Act, 1920, section 74-B, 78 and Schedule V-5B (II)</p>	<p>No change Land cess is collected by Government on behalf of local bodies in South Orissa and is credited under the head “VII-Land Revenue” and the credit is transferred to local bodies by means of a deduct entry under the same head.</p> <p>Omitted; which means that fines and penalties should be treated as part of State revenues.</p>	<p>The proceeds should not be treated as part of the State revenue.</p> <p>Fines under the Acts referred to in para 95 of the Madras Financial and Account Code, Vol. I, were being credited to State revenues under the head “XXI-Administration of Justice-general fees, fines and forfeitures-Magisterial fines- Fees for which compensation is payable to local bodies and others” and the compensation is paid from the head “27-Administration of Justice-Criminal Courts-General Establishment- Compensation payable to Local Bodies, Forest Panchayats and others in lieu of magisterial fines”. This classification will continue.</p>
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3	<p>Union Funds (North Orissa)</p> <p>(1) Union tax</p> <p>(2) All sums received under the Cattle Trespass Act, 1871.</p>	<p>Bihar and Orissa Village Administration Act, 1922, section 46.</p> <p>Bihar and Orissa Village Administration Act, 1922, section 49 (i) (b).</p>	<p>No change. Directly credited to the fund.</p> <p>Section 49 (i) (b), (c), (e) of the Bihar and Orissa Village Administration Act has been omitted and section 82 has been replaced by the following, viz., all sums realized by Panchayats as fines, fees or costs under this Act shall form part of State revenues.</p>	<p>The proceeds should not be treated as part of the State revenue.</p> <p>The proceeds under item (2) should be credited to "XLVI- Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa Union Boards under the Cattle Trespass Act, 1871" and contributions will be passed on to the Union Boards by debit to "57- Miscellaneous- Contributions- Grants to Local Bodies for no specific purpose, e.g., to cover deficit</p>
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	(3) Fines, fees or costs	Bihar and Orissa Village Administration Act, 1922, section 49 (i) (c).	..	<p>balances or as compensation for revenue resumed-Compensation to North Orissa Union Boards in lieu of the receipts realized under Cattle Trespass Act, 1871”</p> <p>Fines, etc., under item (3) should be credited to the head “XXI-Administration of Justice- General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies under ‘Bihar and Orissa Village Administration Act, 1922’ (Union Board) and contributions to Union Boards will be accounted for through “27- Administration of Justice- Criminal Courts- General Establishment-Compensation-Contribution to Local Bodies, Forest, Panchayats and others in lieu of Magisterial fines realized under the Bihar and Orissa Village Administration Act, 1922” (Union fund).</p>
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	(4) Proceeds under Bengal Ferries Act, 1885	Bihar and Orissa Village Administration Act, 1922” section 49 (i) (e).		The proceeds under item (4) should be credited to “XLVI-Miscellaneous- Other fees, fines and forfeitures- Receipts relating to North Orissa Union Boards under “Bengal Ferries Act, 1885” and contributions to Union Boards will be passed on by debit to “57-Miscellaneous- Contributions- Grants to Local Bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed- Compensation to North Orissa Union Boards in lieu or receipts realized under the Bengal Ferries Act, 1885”
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4.	<p>Village Fund (South Orissa)</p> <p>(1) Land Cess</p> <p>(2) Fines under places of Public Resort Act, 1888.</p> <p>(3) Fines and penalties</p>	<p>Madras Local Boards Act, 1920, sections 74-8, 78 and Schedule IV-3.</p> <p>Madras Local Boards Act, 1920, Schedule V-5A (14).</p> <p>Madras Local Boards Act, 1920, Schedule V-5A (15).</p>	<p>No change. Directly credited to the fund.</p> <p>} Omitted; which means that they should be treated as part of State revenues.</p>	<p>The proceeds should not be treated as part of State revenues.</p> <p>Vide remarks in column (5) against item 2 (2).</p>
5.	<p>Municipal Fund (North Orissa)</p> <p>(1) Taxes</p>	<p>Bihar and Orissa Municipal Act, 1922 section 82 and 137 (i).</p>	<p>No change. Directly credited to the fund.</p>	<p>The proceeds should not be treated as part of State revenue.</p>

	(2) Fines	Bihar Municipal Act, 1922 section 65 (l) (b).	Orissa Omitted; which means that they should be treated as part of State revenues.	The proceeds should be credited to “XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies under ‘Bihar and Orissa Municipal Act, 1950 and contributions to Municipalities to “27- Administration of Justice-Criminal Courts- General Establishment- Contribution to Local Bodies, Forest, Panchayats and others in lieu of Magisterial fines realized under the Bihar and Orissa Municipal Act, 1922 (Municipal Fund) Orissa Municipal Act,1950.”
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6.	Municipal Fund (South Orissa)			
	(1) Taxes	Madras District Municipalities Act, 1920, section 119.	No. change. Directly credited to the fund.	The proceeds should not be treated as part of the State revenue.
	(2) Fines	Madras District Municipalities Act, 1920, section 348 (2).	The provision crediting fines under this section has been omitted; hence they should be treated as part of State revenues.	Vide remarks in column 5 against item 2 (2).
7.	Gopalpur Port Fund	Indian Ports Act, 1908 section 36.	No change. Fines are dealt with under para. 95 of the Madras Financial and Account Code, Vol I. Other receipts are credited directly to the fund.	The proceeds other than funds relating to the Gopalpur Port Fund should not be treated as part of State revenues. Fines in respect of Gopalpur Port will be dealt with as they have been hitherto.
8.	Orissa Port Fund	Ditto	No. change. Directly credited to the fund.	Ditto
9.	Elementary Education Fund- (1) Education taxes	Madras Elementary Education Act, 1920, section 34.	No. change. At present Education tax is collected with land cess and credited to "VII-Land Revenue" and the corresponding sum is credited to the fund by means of a deduct entry under the same head.	The proceeds should not be treated as part of the State revenue.

	(2) Fines and penalties.	Madras Elementary Education Act, 1920, section 32 (iii).	No. change.	Vide remarks in column 5 against item 2 (2).
10.	District Educational Council Fund- Not fed by any tax, fine or penalty.	Madras Elementary Education Act, 1920, section 28.	No. change. Directly credited to the fund.	The proceeds should not be treated as part of State revenue.
11.	Andhra University Fund- Fed by examination fees deposited by candidates from Orissa.	Ditto

13.	<p>Pilgrim Lodging House Fund-</p> <p>(1) Fines and penalties</p>	<p>Bihar and Orissa Places of Pilgrimage Act, 1920, section 20.</p>	<p>The provision crediting fines and penalties to the fund has been omitted</p>	<p>The proceeds should be credited to “XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies under ‘Bihar and Orissa Places of Pilgrimage Act, 1920-(Pilgrim Lodging House Fund)’” and contribution to the fund will be accounted for under “27-Administration of Justice- Criminal Courts- General Establishment- Compensation contribution to Local Bodies, Forest, Panchayats and others in lieu of Magisterial fines realized under the Bihar and Orissa Places of Pilgrimage Act, 1920- (Pilgrim Lodging House Fund)”.</p>
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	(2) Net proceeds of terminal tax.	Bihar and Orissa Places of Pilgrimage Act, 1890, section 13.	No. change. Directly credited to the fund.	Proceeds should not be treated as part of State revenue.
14.	Leper Asylum Fund	Charitable Endowment Act, 1890, section 4 and 5.	Ditto	Ditto
15.	District Choukidari Reward Fund- Fines and penalties	The Bengal Village Choukidari Act, 1870, sections 8, 27, 38 and 42 and Bihar and Orissa Village Administration Act, 1922 section 29	No change.	Receipts should be credited under the head "XXIII- Police-Recoveries on account of village police- District Choukidari Reward Fund". Uniform
16.	District Choukidari Uniform Fund.	Constituted under Rules 53 & 208-220 of the Choukidari Manual which are based on the Bengal Choukidari Act, 1870 and 1871.	No change.	Transfer to be fund should be debited to the head "29-Police-Village Police- Contributions to Choukidari Fund- Contributions to the Choukidari Rewards and Choukidari Uniform Fund" for the receipts of the funds credited under "Recoveries on account of Village Police".

17.	Income for public Ferries (South Orissa).	The Madras Canals and Public Ferries Act, 1890.	Section 11 omitted	The proceeds should be credited to “XLVI- Miscellaneous- Other fees, fines and forfeitures- Income from the Madras Canals and Public Ferries Act, 1890” and the grant to local bodies should be accounted for under “57-Miscellaneous Contributions- Grant to Local Bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed- Compensation to local bodies in lieu of fines realized under the Madras Canal and Public Ferries Act, 1890”.
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18.	<p>District Fund (Sambalpur)-</p> <p>(1) Rates</p> <p>(2) Surplus under section 18 of the Cattle Trespass Act, 1871.</p> <p>(3) Proceeds under the Northern India Ferries Act, 1878.</p>	<p>Central Provinces Local Self- Government Act, 1883, section 23 (i)(a).</p> <p>Central Provinces Local Self- Government Act, 1883, section 23 (i)(c)</p> <p>Central Provinces Local Self- Government Act, 1883, section 23 (i)(d)</p>	<p>Left unadopted</p> <p>The proceeds pertaining to Sambalpur District Board and the Union Boards are not to form part of the State revenues under the Sambalpur Local Self-Government Act, 1939, the Sambalpur Local Self-Government Act, (Second Amendment) and Union Board's (validation of Assessment and Election) Act, 1947. Receipts relating Municipalities will be credited to the Municipal funds under section 114 (c) of the Orissa Municipal Act, 1950.</p> <p>Ditto</p>	<p>The proceeds should not be treated as part of the State revenue.</p> <p>The proceeds should not be treated as part of the State revenue and would be credited directly to the District or Sanitation Committee Fund as the case may be Receipts relating to Municipalities should be credited to Municipal Funds.</p> <p>Ditto</p>
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	(4) Rents and profits accruing from Nazul property	Central Provinces Local Government Act, 1883, section 23 (i)(f)	Omitted ; which means that such moneys should not be credited to District Fund	Following the existing practice laid down in paragraph 482 of the Bihar and Orissa Treasury Manual, the receipts should be credited to the head "VH- land Revenue-ordinary Revenue- Collections from Government estates- Income from Nazul Property" and contribution, if any should be debited to "57- Miscellaneous-Contributions- Grants to Local Bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed-Compensation to the District Council, Sambalpur for loss of income from Nazul property".
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19.	Sanitation Committee Fund- Fines and penalties	(1) Central Provinces Village Sanitation Act, 1902, section (2) Central Provinces Village Sanitation and Public Management Act II of 1920.		The receipts should be credited to “XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines- Fines levied under central Provinces Acts XI of 1902 and II of 1920” and contribution, if any, should be debited to “27- Administration of Justice- Criminal Courts- Compensation Committee in lieu of Magisterial fines levied under Central Provinces Acts XI of 1902 and II of 1920”.
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20.	Fines and penalties from certain Local Acts.	(1) Bengal Cruelty to Animals Act, 1869 (North Orissa). (2) Prevention of Cruelty to Animals Act, 1890 (South Orissa).	..	Receipts should be credited under two separate sub-heads:- (i) "Bengal Cruelty to Animals Act, 1869" and (ii) "Prevention of Cruelty to Animals Act, 1890." Under the minor head "XXI-Administration of Justice- General fees, fines and forfeitures- Magisterial fines for which compensation is payable to local bodies" and the payments to the funds should be accounted for under "27- Administration of Justice- Criminal Courts- Compensations- Compensations to local bodies, etc. in lieu of Magisterial fines realized under-"
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				(i) Bengal Cruelty to Animals Act, 1869 (ii) Prevention of Cruelty to Animals Act, 1890.
21.	Fines realized on account of town nuisance.	Madras Town Nuisance Act, 1889.		Receipts should be credited to “XXI-Administration of Justice-General fees, fines and forfeitures-Magisterial fines for which compensation is payable to local bodies- Under Madras Town Nuisance Act, 1889” and the payments to the fund should be accounted for under “27-Administration of Justice- Criminal Courts- Compensations-Compensations to local bodies, etc. in lieu of Magisterial fines realized under Madras Town Nuisance Act, 1889”.
22.	Fines realized under section 47 (3) of Angul/ section 46 (3) of Khandmals Laws/ Regulation.	Angul and Khandmals Laws Regulations, 1937.		Receipts under section 47 (3) of 46 (3) of Angul/ Khandmals Laws/ Regulations should be credited to “XLVI- Miscellaneous- Other fees, fines and forfeitures- Fines under section 47 of Angul/46 of Khandmal Laws Regulation” Payment to the Chaukidari fund will be made from the head “29-Police- Village Police-Contribution to Chaukidari Reward and Chaukidari Fund, etc., Compensation in lieu of fines”.

23.	Fines realized under section 49 of Angul/48 of Khandmals Laws/ Regulation.	Angul and Khandmals Laws Regulations, 1937.	..	<p>Receipts under section 49 of Angul/48 of Khandmals Laws/ Regulations should be credited to the head “XXIII- Police- Fees fines and forfeitures- Fines under section 49 of Angul/48 of Khandmal Laws Regulations”</p> <p>Payments will be made from the head “29-Police-Village Police Contribution to Chaukidari Reward and Chaukidari Fund, etc., Compensation in lieu of fines”.</p>
24.	Fines realized under section 48 of Angul/section 47 of Khandmals/ Laws Regulations.	Angul and Khandmals Laws Regulations, 1937.		<p>Receipts under section 48 of Angul/47 of Khandmals Laws Regulations should be credited to the head “XXI-Administration of Justice- General fees, fines and forfeitures- Fines under section 48 of Angul/47 of Khandmals, Laws Regulation”</p>

				Payments will be made from the head "27- Administration of Justice- Criminal Courts- Compensations to local bodies to village panchayats and other in lieu of magisterial fines- Compensation payable under section 48 of Angul/47 of Khandmals Laws Regulation"
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APPENDIX 11

(See Rule 7)

Scholarships and Stipends

1. The payment of Government scholarships and stipends in Government and non-Government institutions is regulated by the general or special orders on the subject which the Government issue from time to time and by the detailed rules specified in Rules or Regulations of the department relating to the subject.

2. Procedure for the drawal of scholarships and stipends has been laid down in subsidiary Rule 353 of the Orissa Treasury Code, Vol. I.

3. The bills for scholarships and stipends may be drawn for one month in arrear and two months in advance.

Note- In case of scholarships granted to backward class students for post-Matric Studies, Scholarship for four months may be drawn in advance.

(F.D. Memo No.- Codes-22/62 (part-II)-37666 (148)-F., dated the 3rd October 1962).

4. The bills for stipends and scholarships for Middle English, Middle vernacular, Upper Primary, Lower Primary and other school should be drawn and countersigned by the officer indicated in an Appendix of the Orissa Treasury Code, Vol. II.

5. The authority awarding a scholarship may make it tenable in a school or college, other than that in which it was first held. Principals of Colleges may transfer Junior and senior scholarships held by scholars reading in their institutions, provided the orders of the Director of Public Instruction are taken on any proposal to transfer a scholarship to another State and that a record of each transfer is sent to the Director of Public Instruction and to the Accountant-General.

6. In the event of a transfer of a scholarship from one College to another the bill in which the first claim is made after transfer should be supported by a last pay certificate from the Principal of the last College showing the date up to which the scholarship was disbursed by him.

7. Bills for scholarships awarded in one circle but made tenable in another circle of this State required to be countersigned only by Inspector of Schools in charge of the circle in which the scholarships were awarded.

Scholarships awarded in one State tenable in another

8. The bills on account of scholarships awarded in the State of Orissa and made tenable in another State should be countersigned by the Inspector of Schools in charge of the circle in which the scholarship is tenable. An authority awarding scholarships which are tenable in other States should communicate the orders to the Accountant-General in sufficient details. The payment of scholarships should be arranged to be made by the Drawing Officers themselves by means of bank drafts, obtained through the Treasury Officers, the cost of purchasing the bank draft, etc., being met from the "Contingencies" of the Drawing Officer concerned.

APPENDIX 12

(See Rule 174)

Discretionary grants by the Governor

1. Discretionary grants may be sanctioned by the Governor. The objects for which such grants can be made and the other conditions and principles that apply to them are specified below:-

2. A certain sum of money is annually placed at the disposal of the Governor to enable him to spend immediately and without delay which would be involved in the absence of provision in the budget, any sum which during a tour or otherwise he may wish to grant to objects deserving of assistance from public funds. The disbursements are subject to the same general conditions as are applicable to other expenditure of public money. The expenditure is subject of the Accountant-General and to the following restrictions:-

- (a) No expenditure may be incurred which is beyond the powers of the State Government; and
- (b) No recurring expenditure may be incurred.

Payment of such grants will be made without an authority from the audit office; but the payments will be subjected to usual checks in post audit by the Audit Office.

(F.D.O.M. No. Codes-32/68.-8687-F., dated the 19th March, 1968)

APPENDIX 13

(See Rule 182)

**Memorandum explanatory of Government Provident Fund
Rules vis-à-vis the law on the subject**

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

APPENDIX 14

(See Rule 237)

Officers Eligible to Motor Car Advance

Deleted in F.D.O.M. No. Codes-81/79-52623-F., dated the 5th November 1979

APPENDIX 15

(See Rule 253)

List of Officers Eligible for Motor cycle/ Scooter Advance

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

APPENDIX 16

(See Rule 257)

Deleted

**Rules for grant of advance to pay for the passage overseas of
certain Government servants of non-asiatic domicile
and their families**

(F.D.O.M. No. Codes-17/69-16528-F., dated the 28th April 1969)

APPENDIX 17

(See Rule 269)

Deleted

List of competent authorities for regulating the amount of security.

(F.D.O.M. No. Codes-18/86-1855-F., dated the 16th January 1987)

APPENDIX 17- A

(See Note 5 of Rule 269)

**Form of cash Security Bond to be taken from Government servants
handling cash/ store.**

FORM OF CASH SECURITY BOND

KNOW ALL MEN BY these presents that I, A. B..... of
..... am
held and firmly bound unto the Governor of Orissa (hereinafter referred to as “Government”) in the sum of Rs. (rupees) to be paid to the government for which payment well and truly to be made, I bind myself, my heirs, executors., administrators and ; legal representatives by these presents.

Signed and dated this day of one thousand nine hundred.

WHERE THE above bounden A. B. was on the day of 19 appointed to and now holds the office of in the Office of

AND WHEREAS the said A. B. by virtue of holding such office is bound to collect (here describe the nature of the Cashier’s/ Storekeeper’s duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to appear and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A. B. has, in pursuance of rule 269 of the Orissa General Financial Rules, Vol-I delivered to an deposited with the above mentioned sum of Rs..... (rupees) in cash as security for the due and faithful performance by the said A. B. of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs or expenses which the Government may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of omission of the said A.B. or of any person/ persons acting under him or for whom he may be responsible.

AND WHEREAS the said A. B. has entered into the above bond in the sum of conditioned for the due performance by him the of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him and to indemnify the Government against loss from or by reason of the acts of defaults of the said A. B. and of all and every other person and persons aforesaid.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND IS such that if the said A. B. has whilst he has held the said office of as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or and other office requiring security to which he may be appointed or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid, and shall duly pay in the Government Treasury all such moneys and securities for moneys as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B. his heirs, executors, administrators or legal representatives, shall pay or cause to be paid to the Government the amount of any loss or defalcation in the accounts of the said ----- within 24 hours after the amount of such loss or defalcation shall have been demanded from the said A.B. by the ----- such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save and keep harmless the Government from all and every loss, injury, damage, actions, suits, proceedings, costs, charges of expenses which has been or shall or may at any time or times hereafter during the service or employment of the said A.B. in such office as aforesaid or any such offices aforesaid be sustained, incurred, suffered, brought, use or commenced or paid by the Government by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect otherwise the same shall be and remain in full force, provided always and it is hereby declared and agreed that the said sum of Rs.----- (Rupees -----) so delivered and deposited as aforesaid shall be and remain with the for the time being, as such security as aforesaid with full power to the ----- for the time being as occasion shall require to apply the said sum of rupees ----- or any part thereof, in and towards the indemnity of the Government or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A.B. on the final termination of the service of the said A.B. Whether as ----- aforesaid, or otherwise or in the event of the said A.B. ceasing to hold any office requiring security the said sum of Rs.----- (Rupees -----) shall be retained by Government for ----- months after the said A.B. has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the said have been applied or appropriated as aforesaid shall on the expiration of the said period of ----- months, be returned to the said A.B. of his heirs and legal representatives as the case may be without interest and this bond shall remain with the ----- for ----- for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Government owing to any act, neglect

or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service, or ceasing to held any office for which the security was required PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this bond against the said A.B. or against his heirs, executors, administrators or legal representatives or his estate as the case may be after his death, in case any breach of conditions of this bond shall be discovered after the return of the said security to A.B. and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. in respect of matters aforesaid to the forfeiture of the said sum of Rs.----- (Rupees -----) or any part or parts thereof and that should the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A.B. shall pay to the Government on demand such further sum as shall be deemed by the ----- to be necessary, in addition to the said sum of Rs.----- (Rupees -----) to cover loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

1. Signed by the above bounden in the presence of.

Witness- (1)
(2)

2. Signed for and on behalf of the Governor of Orissa by -----
----- the ----- being the person
directed or authorized by him in that behalf in the presence of

Witness- (1)
(2)

(F.D.O.M. No. Tr. A. 72/62-25225-F.; dated the 15th June 1962)

APPENDIX 18

(See Rule 283)

Transfer of lands and buildings between the Union and State Government

1. These rules apply to the transfer of land and buildings between the Union and the State Government and also to the surrender to the State Government of land belonging to Railways.

The general position under Article 294 of the Constitution is that as from the commencement of the Constitution-

(a) all property and assets which immediately before such commencement were vested in His Majesty for the purposes for the purposes of the Government of the dominion of India and all property and assets which immediately before such commencement were vested in his Majesty for the purpose of the Government of each Governor's Providence shall vest respectively in the Union and the corresponding State, and

(b) all rights, liabilities, and obligations of the Government of the Dominion of India and of the Government of each Governor's Province, whether arising out of any contract or otherwise shall be the rights, liabilities and obligations respectively of the Government of India and the Government of each corresponding State, subject to any adjustment made or to be made by reason of the creation before the commencement of the Constitution of the Dominion of Pakistan or of the Provinces of West Bengal, East Bengal, West Punjab and East Punjab.

Article 294, as is evident, relates to succession to property, assets, rights, liabilities and obligations in certain cases only; Article 295 of the Constitution, which relates to succession to property, assets, rights, liabilities and obligations in other cases, provides that-

(I) As from the commencement of the Constitution-

(a) all property and assets which immediately before such commencement were vested in any Indian State corresponding to a State specified in Part B of the First Schedule shall vest in the Union, if the purposes for which such property and assets were held immediately before such commencement will thereafter be purposes of the Unions relating to any of the matters enumerated in the Union List, and

(b) all rights, liabilities and obligations of the Government of any Indian State corresponding to a State specified in part B of the First Schedule, whether arising out of any contract or otherwise, shall be rights, liabilities and obligations of acquired or liabilities or obligations were incurred before such commencement will thereafter be purposes of the Union Government relating to any of the matters enumerated in the Union List subject to any agreement entered into in that behalf by the Union Government with the Government of that State.

(II) Subject as aforesaid, the Government of each State specified in Part B of the First Schedule shall, as from the commencement of the Constitution, be the successor of the Government of the corresponding Indian State as regards all property and assets and all rights, liabilities and obligations, whether arising out of any contract or otherwise, other than those referred to in Clause (1).

All property and assets, which include land and building and which vest in the State Governments under Articles 294 and 295 of the constitution or otherwise shall be at the disposal of the respective State Government, who will be at liberty to dispose them of by sale, mortgage, etc., and the proceeds thereof shall be credited to the revenues of the respective State Governments.

From the commencement of the Constitution, the transfer of land between the Union and the State Government shall be regulated by mutual agreements except when they are acquired under some Act. The Union Government has laid down the following principles to be observed in regard to certain points:-

(i) (a) When land belonging to a private party has to be acquired on behalf of the Union Government, acquisition shall be at the expense of that Government.

(b) In cases where the Union Government require any land, which is in occupation of the State Government, to be transferred to them, the amount payable by the Union Government will ordinarily be the market value of the land and buildings, if any, thereon;

(c) The amount payable will include the capitalized value of land revenue assessable on the land at 25 times the annual rental.

(d) Solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.

(ii) Land surplus to the requirements of the Union Government-

When the Union Government no longer require land in their possession, the Government of the State in which it is situated will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions:-

(a) the Union Government themselves shall be the judges of whether they require to retain any particular land or not;

(b) if the State Government desire to assume possession of the land, the option to do so shall be exercised within six months of the date of which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer;

(d) when the State Government desire to assume possession only a portion of the land surrendered, they shall be entitled to do so only if the value of the land as a whole is not materially reduced by the division; and

(e) if the State Government do not desire to assume possession of any land on the foregoing terms, the Union Government will be free to dispose it of to a third party. Before, however, so disposing of the land, the Union Government will consult the State Government as to the levy of ground rent or assessment and the conditions, if any, subject to which it should be sold and they will, as far as possible dispose of the land subject to the Union Government are not, however, bound to obtain the concurrence of the State Government in all cases and in cases of disagreement the Union Government shall be the sole judge of the terms and conditions to be imposed.

(iii) Determination of disputes as to Titles-

Disputes as to title between the Union Government and a State Government shall be determined by the Supreme Court.

2. *Market value defined-* Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or, if no ground rent or assessment shown against it in the revenue registers, subject to a ground rent or assessment is actually being levied on similar lands in the neighborhood excluding all cases in which such similar lands in the neighborhood are held free of ground rent or assessment at favourable or unfavourable rates of ground rent or assessment. This is the market value which has to be credited or debited, as the case may be, in the case of all transactions between the State Government and the Union Government or between the State Government and the State Governments or the Railways.

(F.D.O.M. No. Codes-81/71- 41546-F., dated the 3rd November 1971)

APPENDIX 19

(See Rule 289)

Destruction of Office Records connected with Accounts

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Accountant-General:-

1. The following shall on no account be destroyed:-
 - (i) Records connected with expenditure which is within the period of limitation fixed by law.
 - (ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation.
 - (iii) Records connected with claims to Service and personal matters affecting persons in the service except as indicated in the Annexure.
 - (iv) Orders and sanctions of permanent character, until revised.
2. The following shall be preserved for not less than the period specified against them.

Description of Records	Period of preservation expressed in complete year.
(i) Expenditure sanctions not covered by paragraph 1 above (including sanctions relating to grants-in-aid).	5 after the sanctions ceased to be current.
(ii) Cash books maintained by the Drawing and Disbursing Officers under S.R. 37 of Orissa Treasury Code, Volume I.	10
(iii) Contingent Bills and register of contingent expenditure.	5
(iv) Detailed budget estimates of an office	3
(v) Traveling allowance bills and acquaintance rolls relating thereto.	3
(vi) (a) Service Books of Government servant who has resigned.	5 years from the date of registration.

<p>(b) Service Books of Government servant who has been retrenched/ removed/ dismissed.</p>	<p>(i) 5 years, if no case is pending in any court, and</p> <p>(ii) 3 years after final judgment under the normal course of law, that is, the last judgment of the highest court, as established by law; where the court has upheld the Government's decision to retrench/ remove dismiss the Government servant.</p>
<p>(c) Service Books of Government servant who retires from services/ dies while in service.</p>	<p>25 years from the date of retirement/ death.</p> <p>Note- Before actual destruction it should be ensure that pension / Provident Fund cases of the persons to whom the Service Books relate have been finalized</p>
<p>(vii) Leave accounts of non-Gazetted Government servants.</p>	<p>10 years after death or 5 years after retirement.</p>
<p>(viii) Statement of monthly progressive expenditure and correspondence relating to the discrepancy in the figures.</p>	<p>(a) In respect of statement received from subordinate authorities' upto the end of the financial year to which they relate.</p> <p>(b) In the case of the statement concerning the expenditure of the Department-till the appropriation Accounts for the relevant years have been finalized (This would normally be within 3 years).</p>

<p>(ix) Nomination relating to family pension and Death-cum-retirement gratuity received under Liberalized Pension Rules. If the gratuity and / or Family Pension are paid-</p> <p>(i) to minor</p> <p>(ii) to other than minors not in accordance with the order in which nominations have been made.</p> <p>(iii) to other than minors in accordance with the order in which nomination has been made.</p>	<p style="text-align: right;">30</p> <p style="text-align: right;">30</p> <p>6 years after the payment of death-cum-retirement gratuity of the last instalment of the family pension has been paid.</p>
<p>(x) Provident Fund Nomination</p>	<p>Same as in the case of clause (ix) above.</p>
<p>(xi) Pay Bills and Acquittance Rolls where these are maintained separately of all Government servants.</p>	<p style="text-align: right;">35</p>
<p>(xii) Mortality return of pensioners.</p>	<p style="text-align: right;">5</p>
<p>(xiii) Muster Rolls</p>	<p>Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three financial years excluding the financial year of payment.</p>
<p>(xiv) Bill Register maintained in Orissa Treasury Code Form 28-A.</p>	<p style="text-align: right;">5</p>
<p>(xv) Paid cheques returned by the Bank to the Audit Office.</p>	<p style="text-align: right;">5</p>

Note-(1) Before any pay bills are destroyed, the service of the Government Servants concerned should be verified in accordance with Rules 69 and 70.

However, in the case of officers retiring from Government service before the 1st march, 1961, the Head of Office shall also give necessary particulars of temporary and officiating service with reference to articles 370 and 371 of the Civil Service Regulations with a view to enable the Audit Officer to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in case of officiating service the nature of the vacancy in which the officer officiated and in case of temporary service whether the temporary post was subsequently made permanent, should be stated.

Note- (2)- The periods of preservation of account records in Public Works Officers are prescribed separately by Government.

3. Where a minimum period after which any record may be destroyed has been prescribed the Head of Department, or any other authority empowered by him to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest financial year covered by the record.

4. Heads of Department shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department shall be forwarded to the Accountant-General for his concurrence in their destruction before the destruction is ordered by the Head of Department.

5. Full details shall be maintained permanently, in each office of all records destroyed from time to time.

ANNEXURE

(See Para 1 (iii) of Appendix 19)

Destruction of records

Sl. No	Destruction of records	Period of preservation expressed in complete financial years.
1	Creation of posts (extension/ Examination of the term of temporary posts into permanent ones).	10
2	Establishment Register of sanction register	5 (Wherever possible two separate registers one for permanent posts and one for temporary posts should be maintained. If for want of space, or any other reasons it becomes necessary to rewrite the register relating to temporary posts, the particulars of the latest sanctions only should be written done in the new register).
3	History of Services, Civil Lists, Gradation Lists, etc.	5 years after it has ceased to be current (in the case of Departments issuing them) Other Departments need keep the latest copy only.
4	Arbitration and Litigation cases.	3 years after the final judgment under the normal course of law.
5.	Notices under Section 80 of Civil Procedure Code.	(a) If not followed up by a civil suit (1 year). (b) If followed up by a Civil Suit 3 years after the final judgment under the normal course of law.

6.	Change in date of birth	} These papers should be placed on the personal files.
7.	Collateral evidence in respect of Service matters.	
8.	Verification of service	5 years subject to a suitable record being kept some where, e.g., in the service book or history sheet.
9.	Condonation or break in service.	Condonation or break in service should as far as possible be dealt with on personal files. Alternatively an authenticated copy of order may be kept in personal file for possible reference at the pension stage.
10.	Arrear claims	3 years (The fact of adjustment of arrear claims can always be verified from office copies of the pay bills which are proposed to be retained for 35 years).
11.	Advances- (a) Festival advance (b) Advance of pay on 3 Transfer. (c) Grant on advance of Traveling Allowance. (d) Conveyance advance (e) House building advance (f) General Provident Fund advance (g) Miscellaneous advances	3 years 3 years 3 years 3 years after final recovery 3 years after final recovery 3 years after final recovery 3 years after final recovery

12.	<p>General Provident Fund</p> <p>(a) Admission to1 year</p> <p>(b) Adjustment of missing2 years</p> <p>(c) Financing of Insurance Policies</p> <p>(d) Final withdrawal, e.g., for house building, higher technical education of children, etc.</p>	<p>A complete list of subsidiaries should be maintained in each disbursing office in accordance with the instructions contained in Rule 183.</p> <p>As financing of Insurance Policies is not permissible under the revised rules, no fresh case of this type will henceforth arise. The old case, however, should be treated as follows:-</p> <p>(i) Original papers, i.e., the request and the sanction should be kept on the personal files; and</p> <p>(ii) bills may be retained as long as bills relating to other claims are retained, i.e., 35 years.</p> <p>3 years after final payment of Provident Fund.</p>
13.	<p>Retirement benefits:-</p> <p>(a) Pre-verification of pension cases</p> <p>(b) Invalidation Pension</p> <p>(c) Family pension</p>	<p>3 years</p> <p>25 years/10 years after death</p> <p>25 years from date of death of Government servant.</p>

(d) other pensions	5 years after retirement
(e) Gratuity	5 years after award
(f) Commutation of pension	15 years
(g) No demand certificate	Normally, this certificate will be part of the pension file the question of prescribing separate retention period does not arise.

Note-(1) The retention period should always be reckoned from the year in which the file is recorded after all action has been completed thereon. For example, if a file relating to a missing credit in a General Provident Fund account for any period, opened during 1958, is closed in 1962, after the missing credit is located and accounts rectified the prescribed retention period of two years will count from the year 1962 and not 1958.

Note-(2) The principle to be adopted in respect of files having financial implications and hence liable to be called by audit for inspection is that such files should be retained for a period of five years after they have been recorded. If, at any time during the period of five years, an audit objection having reference to the transaction dealt with in that file arises, is received, the file will not be destroyed until after the audit objection has been settled to the satisfaction of the audit. Also, if local audit does not take place within the period of five years, the head of the office should ascertain from the audit authorities whether they have any objection to the files relating to the earlier years, due for weeding out by the application of the five year formula, being destroyed or retained for a further period for scrutiny by the audit party and, if so, for what period.

While records may be reviewed and weeded out at periodical intervals in the light of the retention periods prescribed to avoid their build up, the attempt should be to make a continuous and conscious effort through out the year to weed out necessary records. In other words, the working rule should be 'weed as you go'.

(F.D.O.M. No. Codes 103/69- 31236-F., dated the 30th August 1969)

APPENDIX 20

(See Rule 290)

Rules relating to supply of furniture in the residence of high Officials

(A)

Rules for the administration of the furniture grant of the residences of the Governor of Orissa

(1) Regulation made by the Governor of Orissa in exercise of the powers conferred by paragraph 13(2) of the Government of India (Audit and Accounts) Order, 1936, for the conduct of the audit of furniture in his official residences:-

“The administration of the furniture grant of the official residences of the Governor Orissa, including the upkeep of a stock list and the purchase, repair and maintenance of furniture shall be conducted by the Secretary to the Governor. He should furnish the Accountant-general, Orissa, with an annual certificate to verification in the form given below. During the second and fourth years of the incumbency of the governor, and at least once in every three years, the certificate of verification should be countersigned by a gazetted officer of the Public Works Department in token of his joint responsibility for the actual verification.”

FORM OF CERTIFICATE OF VERIFICATION

Certificated that the furniture in Raj Bhawan at _____ has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly brought on to the stock lists, (ii) that the stock lists are correct in all respects, (iii) that the articles in stock agree with the stock lists, (iv) that the sale proceeds have been properly accounted for and (v) that sanction of competent authority exists for writing off all articles struck off the stock lists.

(Also vide Para 176, O.P.W.D. Code)

(2) Extracts from the Government of India (Governors' Allowances and Privileges) Order, 1950

(i) *Paragraph 3-*

In this order, (a) “Official residences”, in relation to the Governor of a Province, mean the official residence or residences specified in the First Schedule to this order in relation to that Province, and include the staff quarters and other buildings appurtenant thereto and the gardens thereof.

(ii) *Paragraph 6-*

(1) There shall be paid from time to time to each Governor an allowance equal to his actual expenses in renewing the furnishing of his officia

residences, so, however, that the total amount paid to each person holding the office of Governor of a Province shall not exceed the maximum specified in the third column of the First Schedule to this order in relation to that Province:

Provided that if, when the Governor assumed office, the period which has elapsed since his predecessor assumed office (acting Governors being disregarded) falls short of given years, the maximum so specified shall be decreased by such amount as the Governor – General may by special order determine.

(2) This paragraph does not apply to acting Governors.

(iii) *Paragraph 7-*

In order that the Governor may be enabled to discharge conveniently and with dignity the duties of his office there shall in each year be charged on and paid out of the revenues of each Province-

(a) for each of the purpose specified in the Second Schedule to this Order such amount, not exceeding the maximum amount specified in the appropriate column of that Schedule, as may be required by the Governor.

* * *

Provided that the Governor may, with the approval of the Governor – General, re-appropriate, whenever necessary, from one sub-head to another sub-head specified in the said schedule but so as not exceed the maximum amount specified in column 9 thereof:

Provided further that the maximum amount specified in column 9 of the said schedule may in any year be increased by the amount not expended in previous years and such amount as the Governor may consider necessary to defray the leave allowances and pension charges of the Ministry Secretary (or A.D.C.) and the Surgeon.

(iv) *Paragraph 9-*

No customs duties shall be levied on the following articles if imported or purchased out of bond by Governors on appointment or during their tenure of office:-

(c) articles for the furnishing of any of the Governor’s official residences.

FIRST SCHEDULE

Province	Official residences	Maximum allowances to Governor for renewal of furnishings
Orissa	The Government houses at Cuttack and Puri, and after the completion of the government House at Bhubaneswar, the Government Houses of Bhubaneswar and Puri	Rs.46,000

**MAXIMUM YEARLY AMOUNTS (IN RUPEES) CHARGED ON THE REVENUE OF THE
PROVINCE IN RESPECT OF CREATION MATTERS**

Province	Sumptuary allowance	Staff and Household				Contract allowances, i.e., an allowance for miscellaneous expenses including maintenance of motor cars	Tour expenses	total
		Military Secy. (or A.D.C.) and his Estt.	Entertainment allowance	Surgeon and his establishment	Maintenance and repairs of furnishings of official residences			
1	2	3	4	5	6	7	8	9
Orissa	7,500	55,000	2,500	..	10,000	31,400	47,000	1,53,400

ANNEXURE

**Copy of the Government of India, Ministry of Home Affairs, letter
No.27/30/52-Public, dated the 12th June 1953, from Sardar
Fateh Singh, Deputy Secretary to Government of
India to all Part 'A' State Government**

SUBJECT-Furniture-Rules relating to – in Raj Bhavans

I am directed to say that a question has been raised whether the rules contained in the late Home Department Resolution no. 558-563/C., dated the 10th December 1915 and subsequent orders (Copies attached) dealing with the procedure for regulating expenditure on renewal and maintenance of furnishing of Governors are still applicable. The Government of India are advised that these orders are executive in nature and must be deemed to have been superseded by para. 6 of the Government of India (Governors' Allowances and Privileges) Order, 1936 made under the Government of India Act, 1936. The said paragraph 6 gives each Governor full liberty to renew the furnishings of his official residence within the maximum fixed. The expression "furnishings" includes furniture and carpets, curtains and covers for furniture and other equipment; the classification made in the resolution of 1915 is done away in the Statutory Order of 1936. The same position is reiterated in the corresponding order made under the Constitution. The present position, therefore, is that the maximum allowance appearing in column 3 of First schedule to the Government of India (Governors' Allowances and Privileges) Order, 1950 are in respect of renewals, whether of a major or minor character, of furniture and carpets, curtains and covers for furniture and other equipment while the maximum allowance appearing in column 6 of the Second Schedule of that order pertains only to maintenance and the repairs of these articles of furnishings.

**Copy of the Government of India, Ministry of Home Affairs, letter
No. 27/30/52-Public dated the 27th August 1954 to all
Part 'A' State Governments**

SUBJECT-Furniture-Rules relating to –Raj Bhavans

I am directed to refer to this Ministry's letter of even number, dated the 12th June 1953, on the above subject, and to say that the question of the utilization of grants appearing in column 3 of the First Schedule and column 6 of the Second Schedule to the Government of India (Governors' Allowances and Privileges) Order, 1950 in respect of the furnishings of official residences of Governors has been further considered in the light of the following ruling given by the Auditor-General of India in the year 1938 and incorporated as Audit Instruction in the Manual of Audit Instructions (Reprint) :

Question whether capital expenditure of new items of furnishings of official residences of Governors can properly be incurred out of the grants for the renewal and maintenance of furnishing prescribed the third and fourth schedules respectively:

“Expenditure from the renewal and maintenance grants may be incurred so as to increase the capital value of furnishing in a Government House, so long as such increase does not result an increase in these grants”.

2. It has been decided that the above ruling of the Auditor-General should be treated as still valid; otherwise may amount to the withdrawal of a privilege, previously enjoyed by Governors and continued under para. 3 of the Second Schedule to the Constitution. This means that it is permissible for a Governor to utilize the allowances appearing in column 3 of the First Schedule to the Government of India (Governors’ Allowances and Privileges) Order, 1950, for purchasing new items of furniture without replacing the old furniture purchased during the tenure of his predecessors and also the allowances appearing in column 6 of the Second Schedule to the said order for purchase of new items of furniture provided that the maximum amounts specified under respective columns in the two Schedules are not exceeded.

* * * *

Copy of letter No. 27/26/52-Pub., dated the 5th September 1952 from the
Government of India, Ministry of Home Affairs to the
Accountant-General, Bihar.

SUBJECT- G. I. (Governors’ Allowances and Privileges) Order, 1950- Apportionment of the unexpended balance of the previous years under sub-heads of the Second Schedule.

I am directed to invite a reference to your letter No. A. 3-81-4-20-460 dated the 22nd July 1952 on the above subject and to say that in the circumstances stated therein, the Government of India agree that the unexpended amount should be apportioned among the sub-head or sub-heads of the Second Schedule which contributed to the savings.

Copy of the letter No.A.3-81-4-20-460, dated the 22nd July 1952 from the
A-G., Bihar, to the Secretary to the Government of India, Ministry
of Home Affairs , New Delhi.

I have the honor the invite a reference to the second provision to para 7 of the Government of India (Governors’ Allowances and Privileges) Order, 1950 under which the maximum amount specified in the column 9 of the Second Schedule to the Order may in any year be increased by the amount not expended in previous years. Therefore, however, no instruction in the said order regarding the allocation of the said unexpended amounts. It is presumed that the unexpended amount should be apportioned among the sub-head or sub-heads of the Schedule which contributed to the savings in as much as if the unspent balances (either in whole or in part) are allowed to be added to sub-heads other than those under which savings occurred in previous years, it will in effect mean re-appropriation from one sub-head to the other and as such will, perhaps, require the approval of the President under first provision to para. 7 of the Order.

It is requested that orders of Government of India on the points mentioned above may please be communicated at an early date.

(B)
**Rules relating to the supply of furniture in the residence of Ministers,
Deputy Ministers, Speaker and Deputy Speaker**

1. Furniture shall be supplied to the residences of Ministry, Deputy Ministers, Speaker and Deputy Speaker at Government cost on the scale fixed by Government by General or special order. Except when otherwise ordered, the cost of such furniture and the cost of its maintenance shall be met from the grant under the Works Department who shall be responsible for furnishing the residences of Ministers, Deputy Ministers, Speaker and Deputy Speaker including the visitors waiting room, office room and the staff at the residences according to the scale laid down in the annexure and shall also maintain the furniture supplied. The personal Assistants of Ministers, Deputy Ministers, Speaker and Deputy Speaker shall maintain a list of all the furniture's supplied in a register in the form prescribed for stock accounts. The furniture shall be verified once a year by the Personal Assistant and the Sub-divisional Officer of the works department jointly and a certificate of verification as prescribed below recorded in the register and shall be submitted to Audit by the Works department duly signed by the Personal Assistant and countersigned by the Sub-divisional Officer. The furniture should also be verified when there is a change of incumbency of the persons using the furniture. On change of Personal Assistant the relieving Personal Assistant shall take over the charge of the furniture along with the register from the relieved personal Assistant shall take over the charge of the furniture along with the register from the relieved Personal Assistant as an item of charge. Any loss or breakage noticed at the time of verification shall be brought to the notice of Government in the Works Department. The Minister, Deputy Ministers, Speaker and Deputy Speaker will generally be responsible for loss or breakage other than that caused by far wear and tear.

2. The Minister, Deputy Ministers, Speaker and Deputy Speaker may send their requisitions for furniture to the Works Department who shall arrange to supply the furniture.

3. Any other article, e.g., durry, etc., supplied at the residence of the Minister, Deputy Ministers, Speaker and Deputy Speaker at Government cost shall also be entered in the Stock Register showing the date of purchase and supply of each article and its actual cost.

4. The new supplies will only be made after the estimate is administratively approved and provision is made in the Budget. In regard to repairs and replacement of furniture, the cost will be met from the "Repairs" grant of the buildings, and when the cost of replacement exceeds Rs.5,000, the Assembly should be apprised of the details at a later stage and the expenditure be incurred after obtaining the approval of the Finance Department. The cost of new supply furniture will be debited to "50-Civil Works-Furniture" and state of repairs and replacement to "50-Civil Works-Furniture-Repairs." No item should however be replaced unless a survey report is prepared and approved by the competent authority.

5. When any article supplied is sold or condemned under orders of competent authority the fact should be noted in the register and in the case of transfer from the residence of a Minister, Deputy Ministers, Speaker and Deputy Speaker, the article will be written off the list of the former and entered as a fresh item in the list of the latter. A permanent transfer of furniture, etc., which has the effect of verifying the scale of supply for each Minister or Deputy Ministers or Speaker and Deputy Speaker should be with the approval of the Department in charge of the Ministers, Establishments. Condemnation and transfer of furniture should be made with the approval of the Department in charge of the Minister's Establishments but the condemnation certificate should be given by the Works Department in respect of the furniture supplied in the residence of the Ministry, Deputy Ministers, Speaker and Deputy Speaker.

6. The care of all these articles provided at Government expense in the residences of the Ministers, Deputy Ministers, Speaker and Deputy Speaker and the responsibility for their repair and renewal will rest with the Works Department. Any old and unserviceable article may be sold by public auction being duly condemned by a competent authority and the sale-proceeds credited to the Treasury.

7. The price of furniture will be at the prevailing market rate.

FORM OF CERTIFICATE OF VERIFICATION

Certified that the furniture in the residence of the Minister/ Deputy Minister/
Speaker/ Deputy Speaker _____ at
_____ has been inspected and checked with the
stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly
brought on to the stock lists, (ii) that stock lists are correct in all respects, (iii) that the
articles in stock agree with the stock that sanction of competent authority exists for writing
off all articles struck off the stock lists.

SCHEDULE

SCALE OF FURNITURE FOR THE MINISTER, DEPUTY MINISTERS, SPEAKER AND DEPUTY SPEAKER

1. FOR RESIDENTIAL USE

(A) Bed room equipments			
		Nos.	Size
1	Bombay Pattern Cot	2	6'-6" x 3'-6"
2	Newar Cot	2	6'-6" x 3'-0"
3	Matters	4	6'-6" x 3'-0" (to fit beds)
4	Mosquito curtain	4	6'-6" x 3'-0" (to fit beds)
5	Chair of the type provided with sofa sets	2	Standard size
6	Alna	2	10' x 20"
7	Bed side table with table cloth	4	Standard size
8	Chair	2	Standard size
9	Braket	2	Standard size
10	Carpet	2	(to fit bed room)
(B) Guest room equipments			
1	Bombay Pattern Cot	1	6'-6" x 3'-6"
2	Matters	1	To fit bed
3	Bed side table with table cloth	1	Standard size
4	Chair of the type provided with sofa set	1	Standard size
5	Mosquito curtain	1	(to fit beds)
6	Carpet	1	(to fit guest room)

(C) Drawing room equipments			
1	Carpet	1	To fit the room
2	Sofa set	1	Standard size
3	Low circular table	1	2'-6'' dial and 2'-0'' height
4	Side table	4	Standard size
5	Cushion chair	1	Standard size
(D) Dressing room equipments			
1	Dressing table with chair	1	2'-2'' x 1'-6'' with frameless mirror 20'' x 16''
2	Small rack	1	2'-6'' x 3'-6'' x 1
3	Alna	1	Fitted to item 1
(E) Dining room equipments			
1	Dining table	1	6'' x 3'-6''
2	Armless chairs	8	Standard size
3	Tea Poy	2	12'' square or circular
4	Surai stand	1	Standard size
5	Meat safe	1	3'-0'' height and 24'' x 24'' with open racks room
6	Durry	1	To fit the room
(F) Other general equipments			
1	Door mat	4	24'' x 12''
2	Pardas	..	For all doors and windows of the office room, bed room, drawing room and dining room.
3	Bath tub	..	One for Big size each bath room

4	Bath stool	..	One for 16'' x 13'' x 15'' height each bath room.
2. FOR RESIDENTIAL OFFICE ROOM			
1	Secretariat table	1	Writing table with a set of drawers on one side (5'-0'' x 3'-0'' x 2'-6'')
2	Revolving chair	1	Standard size
3	Small table with table cloth	1	2'-6'' x 1'-8'' x 2'-3''
4	Book shelf	1	4' x 3'' x 1'
5	Chairs	7	Four cushion and three ordinary standard size
6	Whatnot	3	2'-6'' x 3'-6'' x 1'-2''
7	Paper cabinet	1	Standard size
8	Tray	2	12' x 16'' x 5'
9	Flag stand	1	Standard size
10	Steel almirah	1	6' x 3'' x 1'-3''
11	Durry	1	To fit the room
12	Clock	1	..
13	Door mal	2	24'' x 15''
14	Foot rest	1	Standard size
15	Waste paper basket	2	Standard size
16	Glass table with table pap	1	Standard size
3. VISITORS, WAITING ROOM AT THE RESIDENCE			
1	Big table with table cloth	1	4' x 2'-6'' x 2'-6''
2	Chairs	4	Standard size

3	Bench	1	6' x 1'-2" x 1'-6"
4. FOR PERSONAL STAFF			
<i>(A) Personal Assistant</i>			
1	Steno table	1	3' x 2' x 2'-3" with set of drawer on one side.
2	Chair	2	Standard size
3	Table	1	3'-6" x 3' x 2'-6"
4	Almirah (big)	1	5' x 2'-6" x 1'-6"
5	File rack	2	Standard size
6	Distribution, rack	1	3'-6" x 1'-2" x 2'
<i>(B) Assistant, Diarists, etc.</i>			
For each Assistant or Diarist furniture at the scale admissible to Secretariat Assistant and Diarist.			
<i>(E) For Peons</i>			
1	Stool	2	15" x 15"
2	Back bench	1	6' x 1' x 1'-6"
5. FOR SECRETARIAT OFFICE ROOM			
As prescribed for residential office room and in addition one easy chair of standard size.			
6. GENERAL AND TOURING EQUIPMENTS			
1	Petromax light	1	
2	Hurricane light	2	
3	Trunk	2	

Note- Home Department are responsible for supply of furniture for the office rooms of Ministers, Deputy Ministers and their personal staff in the Secretariat and also the touring equipments as provided in the scale, in items 5 and 6. The cost on this account is met from the Ministers, contingencies.

APPENDIX 21

(See Rule 325)

**Copy of Finance Department Resolution No. Pen. 30/74-12066.F.,
dated the 25th March 1975.**

PART-I GENERAL RULES

1. These rules may be called “The Orissa Old Age Pension Rules”.
2. They shall be applicable throughout the Orissa State.
3. These rules shall come into force from the 1st April 1975.
4. They shall apply to all destitute as defined in Rule 5.
5. A person will be deemed to be a destitute if he or she satisfies the following conditions:-
 - (i) He or She should be 65 years of age or above;
 - (ii) He or She should have no income or source of income to maintain himself or herself;
 - (iii) He or She should be residing in this State continuously for a period of not less than 20 years preceding the date of his/her application for the Old Age Pension;
 - (iv) He or She should not have been convicted of any criminal offence;
 - (v) He or She should have no relations of the category, who have in come or source of income to maintain the destitute:-
 - (a) Son or son's son, who is 20 years of age or more
 - (b) Father,
 - (c) Mother,
 - (d) Husband,
 - (e) Wife.

Note- Professional beggars, vagrants and mendicants shall not be considered to be destitute.

- (vi) (a) Where both wife and husband are destitute according to the definition, each of them shall be eligible for a pension under these rules, if they have no other living relatives of the category specified in Rule 5(v) above.

(b) Where the relatives of the categories mentioned in (v)(a) above are themselves totally incapacitated to earn a living or are completely infirm persons, or are themselves of or above the age of 65 years having no source of income, pension will be admissible if the person satisfies the other conditions to be classed as destitute.

6. The amount of pension payable to each destitute person under the scheme is Rs.25 per month.

7. Application for Old Age Pension in the prescribed form should be submitted in Form O.A.P.I. to the Revenue Inspector concerned in triplicate. The Revenue Inspector will personally scrutinize and recommended them to the Sub-divisional Officer after personally satisfying himself in each case about the genuineness of the applicant. The Revenue Inspector will be held personally responsible for the correctness of the recommendations made by him. Application forms can be obtained from the office of Revenue Inspector.

8. The Revenue Inspector shall maintain a list of all persons applying to him for the grant of Old Age Pension and maintain a Register in Form O.A.P.II.

9. On receipt of an application for Old Age Pension the Revenue Inspector shall scrutinize it and verify the age, domicile, residence, economic conditions (i.e. the absence of any income or source or livelihood and the contention of the applicant that he has no relatives such as specified in Rule 5 to support him). For the purpose of verification, the Revenue Inspector should conduct enquiries personally.

10. If the age of the applicant given in the application is found to be incorrect or doubtful, the Tahasildar or Additional Tahasildar may verify the same from other dependable sources including an age certificate from the Medical Officer of the nearest hospital not below the rank of an Assistant Surgeon. After verification, the Tahasildar or Additional Tahasildar shall fill up the particulars in the application form and send it to the Sub-divisional Officer within two months from the date of receipt of the application for final orders.

11. The Sub-divisional Officer shall maintain a list of all applicants whose applications have been received by him from the Tahasildar. This list shall be maintained in Form O.A.P.III.

12. The Sub-divisional Officer shall examine the applications received from Tahasildar or Additional Tahasildar and sanction pension in the case of those applications which in his opinion satisfy the conditions prescribed in these rules. All applications received in a quarter will be taken up for consideration in the month following the quarter. Payment of pension shall commence from the month following the month in which pension is sanctioned or from the date mentioned in the order sanction. Applicant, whose application is rejected, shall be informed accordingly through the Tahasildar or Additional Tahasildar concerned. The Sub-divisional Officer or Collector may however; *suo moto* reconsidered any application once rejected.

The order passed by the Collector shall be final and there will be no appeal against it.

13. The Sub-divisional Officer shall maintain a list of persons whose applications are rejected by him in form O.A.P.IV.

14. Unless documentary evidence, such as school certificate, extract from Birth Register etc., is produced by the applicant; the age certified by the Tahasildar or Additional Tahasildar after the enquiry in accordance with rules shall be final. The responsibility for the age so certified shall rest with the Tahasildar or Additional Tahasildar concerned.

15. The Sub-divisional Officer shall be sanctioning authority for pension. The Sub-divisional Officer shall scrutinize and pass orders as deemed fit by him on each case forwarded by the Tahasildar or Additional Tahasildar. Before the order of sanction of Old Age Pension, the Sub-divisional Officer should satisfy himself that no sanction has been issued previously for payment of Old Age Pension to the same pensioner. The Tahasildar or Additional Tahasildar should also verify the same and report to Sub-divisional Officer. The Sub-divisional Officer shall communicate his orders sanctioning Old Age Pension to Tahasildar or Additional Tahasildar, to the applicant concerned application. The Sub-divisional Officer, Tahasildar or Additional Tahasildar and the Revenue Inspector shall maintain an up-to-date list of pensions who have been sanctioned pensions under the scheme in Form O.A.P.V.

16. The amount of Old Age Pension sanctioned by the Sub-divisional Officer shall be paid without any authority from Accountant-General, Orissa by the Tahasildar, Additional Tahasildar to the pensioners by remittance by money order every month without deduction of the money order commission except in case of first payment of pension, for which the pensioner shall appear before the Tahasildar / Additional Tahasildar for identification. The sanctioning authority should give full and complete postal address of the pensioner in the sanction order itself.

17. The Rural Revenue Officer, namely, the Revenue Inspector shall report every case of death of a pensioner immediately after the occurrence to the Tahasildar / Additional Tahasildar.

18. (a) The pensioner, except the invalid, shall appear once a year before the Revenue Inspector for the purpose of an annual verification that the pensioner continues to be a destitute person as described in Rule 2. In case of an invalid pensioner, the Revenue Inspector shall conduct the verification operationally. The verification shall be made immediately after the close of the financial year in April and the Revenue Inspector shall send a report to the Tahasildar / Additional Tahasildar who shall send the same to the Sub-divisional Officer by the 15th May every year. The report should contain the destitute persons.

(b) The Old Age Pensioner who changes the address of his residence outside the Sub-division for a period of more than six months should intimate the same to the Tahasildar / Additional Tahasildar of the area concerned at the changed place, for remitting his pension.

(c) The Old Age Pensioners who change their address of residence for a period less than six months shall intimate the changed address to the Revenue Inspector or Tahasildar / Additional Tahasildar concerned who shall dispatch the pension amount to the changed address after intimating the fact to the Sub-divisional Officer who sanctioned Old Age Pension to the individual.

19. Pension shall cease to be payable from the date following the date of death of the pensioner or the date the pensioner ceases to be a destitute.

20. Pensions under the scheme shall not be commutable.

21. The Collector shall be the supervisory authority. He shall have power to direct stopping of payment of Old Age Pension if in any case it was sanctioned on ----- grounds or if the conditions for the grant of pension no longer exist.

22. Future good conduct is an implied condition for the grant of pension under this scheme. The Sub-divisional Officer shall have the right of with-holding or withdrawing a pension if the pensioner be convicted of any criminal offence.

23. All Old Age Pensions are a matter of absolute discretion of the Government and may be refused or discontinued with or without giving any reasons and shall not be subject to any question in a Court of Law or otherwise.

PART II- ACCOUNTING PROCEDURE

24. These rules shall regulate the accounting procedure relating to the Orissa Old Age Pension Scheme.

25. On receipt of the application for pension in the prescribed printed form (Form O.A.P.I.) it shall be recorded in the "Register of Old Age Pension Applications for verification" (Form O.A.P.II.) maintained in the office of the Revenue Inspector and Tahasildar / Additional Tahasildar.

26. The applications after being recorded in the above register and after verification in the prescribed manner shall be submitted to the Sub-divisional Officer for order.

27. The Sub-divisional Officer shall be the sanctioning authority. The Sub-divisional Officer shall pass orders on each case recommended by the Tahasildar / Additional Tahasildar. The sanction shall be communicated in Form O.A.P.-D.

28. The orders passed on each application and the name and address of each pensioner shall be communicated by the Sub-divisional Officer to the Tahasildar / Additional Tahasildar and the applicant concerned.

29. The sanctioned pensions shall be noted in separate registers, Tahasil wise in the office of the Sub-divisional Officer. These registers shall be maintained in Form O.A., P.-A.

30. On receipt of sanction form the Sub-divisional Officer for payment of pension the Tahasildar / Additional Tahasildar shall open a register of allotment and payment in Form O.A.P.-B.

31. The pension shall be payable from the date of issue of order sanctioning the same.

32. The pensions will become due for payment only on the expiry of the month to which it relates.

33. No payment will be made for a month unless the money order acknowledgement has been obtained in respect of the payment for the previous month and a note to that effect recorded in the above register (From O.A.P.-B.) or till satisfactory proof is available that the money has been correctly paid to the pensioner for the previous month.

34. Once in every month the 'register of allotment and payment' (From O.A.P.-B.) should be examined by the Tahasildar / Additional Tahasildar who should put his initial with date in the Register in token of verification. These pensions which have remained unpaid for two months or more should be stopped and reported to the Sub-divisional Officer after through enquiry of the whereabouts of the pensioner. On receipt of order of the Sub-divisional Officer action as deemed fit shall be taken by the Tahasildar / Additional Tahasildar.

35. The most important feature of this scheme is the proper watch and maintenance of accounts of money orders which are returned to the office of the Tahasildar / Additional Tahasildar as un-disbursed. Casually rate among the pensioners will naturally be high. It is therefore of utmost importance to see that the money is not disbursed to any person other than the payee himself and whenever the Postal Department reports that the payee is either dead or is reported missing, it shall be the duty of the Tahasildar / Additional Tahasildar concerned to take prompt action. All the returned money orders shall be received by the Tahasildar / Additional Tahasildar and a record to this effect maintained in a separate register opened for the purpose in Form O.A.P.-C. It should be seen that after making necessary entries of un-disbursed money orders in the relevant registers, the un-disbursed money so received is refunded into the Treasury/ Sub-Treasury at the earliest opportunity. Immediately after the receipt of the money order unpaid, the Tahasildar / Additional Tahasildar should report the same to the Sub-divisional Officer after through verification, the bona fides of the pensioner are established, the pension should be sent again to the pensioner.

36. The Government in the Finance Department shall be in overall charge of the scheme and necessary instructions in regard to its proper implementation shall be issued by them from time to time.

37. The Sub-divisional Officer shall forward monthly consolidated statements of sanctions of pension to the Accountant General, Orissa. The statements shall be prepared Tahasil wise and will show the name and address of the pensioners.

38. The Secretary or on his behalf any of the Officer not below the rank of Deputy Secretary to Government, Finance Department shall attend to the test check in the office of the Sub-divisional Officer and report the irregularities in the sanction of Old Age Pensions, if any notice to Government.

39. If it is proved that any individual has been irregularly sanctioned Old Age Pension action shall be taken not only to recover the amount, if possible, but also action shall be taken against the officer concerned; in case there is any evidence of *mala fides* or gross negligence on the part of the Officer.

40. The expenditure shall be debited to the demand No. 5-288-Social Security and Welfare- E-Other Social Security and Welfare Programmes (d)- Old Age Pension Scheme- (A)- Old Age Pension for destitute (voted).

41. The Sub-divisional Officer shall furnish the budget estimate to the Secretary to Government in the Finance Department who shall be the Controlling Officer in this respect.

FORM O.A.P.I

APPLICATION FORM FOR OLD AGE PENSION

District

Tahasil

Village

1. Shri/ Shrimati
2. Name of father or husband
3. Full address
4. Age on the date of application
5. Sufficient proof in respect of age is/ is not available (originals of records of proof or copies thereof are enclosed herewith.)

6. The applicant has the below mentioned relatives whose age is given against them.

- | | | |
|-----|-------------------------|-----|
| (a) | Sons | Age |
| (b) | Husband/Wife | Age |
| (c) | Son's sons (Grand sons) | Age |

7. Statement to be furnished by the applicant-

I Solemnly affirm that-

- (i) I do not have any sort of income for my livelihood nor is there any person to help me.
- (ii) I am resident of Orissa. I have been residing in Orissa during the 20 years immediately preceding the date of the application.
- (iii) I declare that the information furnished in this application is true to the best of my knowledge.

Place

Signature or thumb Impression of
the Applicant

Date

8. Certificate

(This certificate should be submitted under the signature of a M.P., M.L.A., Chairman of the Municipality or N.A.C. or a Gazetted Government Servant.)

I know the applicant sri/ srimati
....., son/ wife of
intimately for the last Year.

He/ She bears the following identification marks-

- 1.
- 2.
- 3.

Signature of Thumb Impression
of the applicant

Signature of Certifying Person
Date
Full address

Note- This application should be sent with full particulars to the Tahasildar concerned.

Report of Revenue Inspector-

After due verification of the facts given in application, I solemnly declare that-

1. As per my enquiries the age of the applicant is not correct. The name of the applicant is found in the Electoral Roll, Rolls of the Grama Panchayat/ Municipality/ N.A.C. according to this the present age of the applicant is years.

2. The applicant does not tally with that shown in the electoral Roll, Rolls of the Grama Panchayat/ Municipality/ N.A.C. The name of the applicant is not found in any of the above records. But as per my enquires (particulars of enquiry and declaration given below), I solemnly declare that his/ her age is 65 or more than 65 years or less than 65 years.

3. Enquiries reveal that the applicant has/ has no relatives. The relatives of the applicant shown in the application are living with the applicant/ are living separately.

The age of the relatives of the applicant has been verified in the same manner as in the case of the applicant. The age is correct. The list of the relatives of the applicant whose is less than 20 years along with their age is given below.

4. The applicant has no means of livelihood, nor has he any person to help him. Further, he does not receive any help from his relative who are aged 65years or above.

5. Other particulars in the application are correct.

Date

(Seal) Signature of Revenue Inspector

(Score out questions and items not applicable)

ORDER OF THE SUBDIVISIONAL OFFICER

I have verified the contents of the application and am of the opinion that the applicant is eligible / not eligible for the old age Pension. I, therefore, sanction/ reject the application. The reasons for rejecting application are given below.

Sub-divisional Officer

Date

Place

(Seal)

FORM O.A.P.II

Register of application for Old Age Pension received and disposed or by the Revenue Inspector/ Tahasildar

Sl. No.	Name of the applicant and name of the father/ husband	Full address (Town or Village, Post Office, Police station)	Date of receipt of application by the Revenue Inspector	Date of submission of proposal by the Revenue Inspector to the Tahasildar/ Additional Tahasildar	Date of submission of proposal by the Tahasildar/ Additional Tahasildar to the Sub-divisional Officer	Date of sanction by the S.D.O. and amount sanctioned	Period for which sanction is accorded	Remarks
1	2	3	4	5	6	7	8	9

FORM O.A.P.III

Register of application for Old Age Pension received and disposed or by the Sub-divisional Officer

Sl. No.	Date of receipt	From whom received, designation No. and date	Name of the applicant with fathers or husbands name	Full address, Town/ Village/ Post Office/ Tahasil	Date of receipt of application by the Revenue Inspector	Recommendation of the Tahasildar/ Additional Tahasildar	Date of submission to the S.D.O. by the Tahasildar/ Additional Tahasildar	Age of the applicant on the date of application	Final disposal		Nature of disposal (i) Granted Remarks or (ii) rejected	Remarks
									No.	date		
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM O.A.P.IV

Register of application received from the Tahasildar and rejected by the Sub-divisional Officer

Sl. No.	Name of the applicant with father' or husband's name and address	Reasons for rejecting the application	Remarks.
1	2	3	4

FORM O.A.P.V

REGISTER OF SANCTIONS OF OLD AGE PENSION

Subdivision-

District-

Tahasil-

Sl. No.	Applicant's name and address	No. of pension decided	Pension		Tenure		No. of sanction order and date	Date on which pension payment ceases either due to death or availability of any other income	Remarks
			Rs.	P	From	To			
1	2	3	4		5		6	7	8

FORM O.A.P.-A

REGISTER OF SANCTION OF OLD AGE PENSION

Subdivision-

District-

Tahasil-

Sl. No.	Name and full address of pensioner (Name of father or husband should also be given)	Date of sanction of pension	No. and date of the order of sanction	Date from which payable	Date of termination of pension where, the date of termination of pension is specified (the date can be filled up immediately in the case. In other cases the date should be filled up as and when pension terminated by death or otherwise) (This column should be filled in the red ink)	Account No. allotted to the pensioner	Remarks
1	2	3	4	5	6	7	8

FORM O.A.P.-C

Statement of Account of Old Age Pension for Disbursement

Subdivision-

District-

Tahasil-

Sl. No.	Number allotted	Full address of payee	Month to which payment relates	Date of money order	Amount of money order		Amount of money order commission		Total	Date of payment as per postal acknowledgment	Date of return of M.O., if not paid	Date of refund of the unpaid amount to the Treasury/ Sub-Treasury.	Remarks
					Rs.	P.	Rs.	P.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM O.A.P.-D

**GOVERNMENT OF ORISSA
OFFICE OF THE SUB-DIVISIONAL OFFICER
(OLD AGE PENSION SCHEME)**

Dated 19

Sanction is accorded to the grant of an Old Age Pension of Rs.
permensum to Shri/ Smt..... payable at
..... with effect from Till
life/or until cancelled or until (Date), which ever is earlier.

The account number allotted to him/her is
.....

The charge is debitable to "Demand No. 5-288-Social Security and Welfare-E-Other
Social Security & Welfare Programme- (d) Old Age Pension Scheme- (A) Old Age Pension
for destitute (Voted)".

Sub-divisional Officer

Dated Memo No.....
Copy to Tahasildar/ Additional Tahasildar along with a sheet containing
identification marks and signature or thumb impression for information and necessary
action.

Sub-divisional Officer

Dated Memo No.....
Copy to Shri/ Smt
(grantee) (Full address).

Sub-divisional Officer

Dated Memo No.....
Copy to the Revenue Inspector (concerned) for
information and necessary action.

Sub-divisional Officer

(F.D.O.M. No. Codes-16/76- 12482-F., dated 24th March 1976)



(2) FORMS



FORM O.G.F.R.1

(See Rule 60)

Statement of position for revision of Establishment

Nature of charges												Position					
Present scale						Proposed scale						Permanent		temporary			
Number	Designation	pay			Average cost	Number	Designation	Pay			Average cost	Income per month	Decrease per month	Increment per month	Decrease per month	Orders of sanctioning authority	
		Minimum	Increment	Maximum				Minimum	Increment	Maximum		Amount	Amount				Period
		*	*	*				*	*	*				*			

Note- In preparing this statement, particular attention should be paid to the instructions in Rule 61.

FORM O. G. F. R. 2

(See Rule 63)

To

The

(Secretary of Administrative Department/ Heads of the Departments of Heads of offices of the Relieving and Receiving Offices).

Sir,

In pursuance of Order No, dated I/We have this day in the forenoon/ afternoon relinquished/ made over and taken over charge of the Office of the in the Department/ District.

Yours faithfully,

Signature
(Relieved Officer)

Place

Date

Signature
(Relieving Officer)

ADDITIONAL INFORMATION TO BE FURNISHED IN RESPECT OF TAKING OVER CHARGE OF GOVERNMENT MONEY.

I, (Relieving Officer) acknowledge to have received Rs..... (in words Rupees) of permanent advance and Rs..... (in words Rupees) of other cash and the full amount of such advance / cash is due from and to be accounted for by me.

Place

Date

Signature
(Relieving Officer)
Designation

Additional information to be furnished regarding leave etc.

(i) By Relieved Officer-

1. If proceeding on leave-

(a) Address during leave

(b) Place at which leave salary is to be drawn.

(If at a Treasury outside the State, a copy of the Last Pay Certificate should be furnished to the Accountant-General.)

2. If on transfer-

The post and station to which transferred

3. If not proceeding on leave or transfer, reasons for relinquishment of charge.

Signature

(Relieved Officer)

Date.....

(ii) By Relieving Officer-

1. If returning from leave.

2. If on transfer form a post- post from which transferred.

3. If not returning from leave or another post, reasons for taking over charge.

Signature

(Relieving Officer)

Date.....

Copy forwarded to reliving Officer.

(F.D.O.M. No. Codes-5/80- 29593/F., dated 5-8-1981)

FORM O. G. F. R. 3

(See Rule - 67)

Form of Application for leave

1. Name of applicant
2. Leave rules applicable
3. Post held
4. Department/ Office.
5. Pay
6. House-rent allowance, conveyance allowance or other compensatory allowance drawn in the present post.
7. Nature and period of leave applied for and the date from which leave is required.
8. Grounds for leave
9. Date of return from the last leave and period of that leave.

Place

Date

Signature of the applicant

FOR USE IN OFFICE

1. Statement of leave granted to the applicant prior to this application.

Nature of leave	In the current year	During the previous year	Total
(i) Earned leave. (ii) Half-pay leave. (iii) Special disability leave/ study leave/ maternity leave. (iv) Extraordinary leave			
Total			

2. Certified that Sri (Designation) has the following leave at his credit on

Earned leave-

Half-pay leave-

3. Order- Recommendation.

Date

Signature of the Head
of Office

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

FORM O. G. F. R. 4.

(See Para 1. of Appendix 4)

Detailed statement of the Permanent Establishment as it stood on 1st April

Year

Name of Office.....

Orders of competent authority creating the post	Date of appointment of present incumbent to post with indication of nature of appointment (e. g. officiating provisional or permanent)	Name of section and post	Date of incumbent's birth by Christian era (As near as possible)	Serial number of posts in each class	Name of incumbent	Pay of post	Pay of present incumbent and total of each section.	Date of last increment	Remarks (including note of efficiency bar where applicable)
1	2	3	4	5	6	7	8	9	10

Compared with service books and found correct

Signature of the Head of Office

FORM O. G. F. R. 5.

(See Para 10. of Appendix 4)

Statement of new names, leave, etc., in an establishment

New names	From what office and on what date transferred, or (in the case of new entrants) with what bill the health and age certificates were furnished	Names which were in Form O.G.F.R. 4 of the previous year but are now omitted	From what date ceased to be borne on the establishment and why	Names of Government servants who were on leave or under suspension during the previous year	Description and period of leave or suspension (from and to what date) whether it has been expressly declared that the suspension period will count to wards pension.
1	2	3	4	5	6

Compared with service books and found correct

Signature of the Head of Office

FORM O. G. F. R. 6.

STOCK AND STORE REGISTER

(See Para 106 and 107)

Dead Stock*/ Store Account of the

Department/ Office

		Opening balance		Receipt				Total		Issue						Balance		Written of as depreciation shortage etc.		Closing of column			
Serial Number	Description	Quantity	Values	Date of receipt	Number and date of voucher relating to receipts	Quantity	Values	Quantity	Values	Date of issue	Details and documents in support of issue.	Purpose for which issued	Quantity	Values	Signature of the person who received the article	Quantity	Values	Quantity	Values	Quantity	Values	Remarks	Signature of verifying officer
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

* Both Stock and Store Accounts may be maintained in this form deleting “Store”, or “Stock”, as the case may be.

The officer who verified the balance by actual count should record over his dated initials the certificate “Balance verified” in the remarks column against the relevant item of “Closing balance”.

FORM O. G. F. R. 7.

(See Rule 118)

Form of stock Register

Name of the article

Year of account	Balance brought forward	Purchase during the year						Disposals, if any, during the year						Balance carried over column 8-9	Initials of G.O.	Remarks
		Date of purchase	Bill in which charged	No. of articles	Price	For whose use	Total columns 2+5	No. of article	why and how disposed of	Sale price, if any	When credited to Government	Date of original purchase	Original price			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

FORM O. G. F. R. 7-A.

(See Rule 172)

Form of Utilization Certificate for the year 19.....

I hereby certify that the grant placed at my disposal/ at the disposal of in the year and the amount available for expenditure during the said year were as follows:-

- I. (a) Unspent balance to the end of the year ... Rs.
- (b) Grant received during the year of ... Rs.

Quote the number and date of authorization issued by Accountant-General, Orissa. Whenever it is dependent on such authority and in other cases only the number and date of sanction and designation of sanctioning authority.

(F.D. Memo. No. 30007 (144)-F., dated the 27th July 1962,)

Total ... Rs.

II. Expenditure during the year:-

- (i) Out of unspent balance as in I (a) above ... Rs.
- (ii) Out of the grant referred to in I (a) above ... Rs.

TotalRs.

III. Unspent balance at the end of the year ...Rs.

2. I further certify that the expenditure of Rs. shown as expenditure in the year has been expended solely on under my charge within the jurisdiction of * and for no other purpose and that the sum of Rs. (.....) shown as balance at the end of the year is available for expenditure and no part of it has been diverted to other purposes.

3. I further certify that a list of works on which the expenditure of Rs. has been incurred and the amount spent on each has been prepared and is
in my office
maintained in my office.-----
in the office of the

* Write the name of the Local Body, Institution, club, etc.

Dated the 19

Notified Area Committee
Executive Officer, -----
Notified Area Council

Chairman

Executive officer and Chairman Municipality

Executive officer and Chairman District Board

Chairman
----- of the
President

Dated the 19 District Officer

Dated the 19 Head of the Department

Note 1- The certificate should be furnished in duplicate, so as to reach Government in the Administrative Department by the 1st June of the succeeding year of expenditure. One copy of the certificate will be retained in the Administrative Department and another copy should be sent to the Accountant-General, Orissa, by the 30th June of the same year.

Note 2- Separate certificates should be sent in respect of amounts drawn for different purposes.

(F.D. Memo. No. 30007 (144)-F., dated the 27th July 1962)

* Write the name of the Local Body, Institution, Club, etc.

FORM O. G. F. R. 8

[See Rule 5 (v) of Appendix 12]

PART I

Statement of expenditure from the discretionary grant of the -----

for the quarter ending -----

Item No.	Person in whose favor a grant is made	Purpose of the grant	Amount of the grant	Amount drawn only of the grants sanctioned during the quarter and the date of drawn	Treasury voucher No.	Memo of allotment and sanctions	Remarks
1	2	3	4	5	6	7	8

(a) Total allotment

(b) sanctions to the end of quarter

(c) Balance available

PART II

Statement showing progress of the actual expenditure from the discretionary grant of the to the end of quarter (in case of amounts sanctioned in previous quarters).

Quarter of sanction	Item No.	Date of drawl	Treasury voucher No.	Total	Additional amount sanctioned and drawn during the quarter (Col. 5 of part I)	Grand total	Progressive figure of actual drawls up to the end of the quarter under report	Remarks
1	2	3	4	5	6	7	8	9

FORM O. G. F. R. 9-A

(See Rule 213)

Yearly statement showing the particulars of loans issued, recovery made and details of balances in respect of loans, the detailed accounts of which are maintained by Departmental Officers (one for each item of loan).

1. Name of loan
2. Departmental Officers who are responsible for keeping individual accounts of the loans.
3. Controlling Authority

Part-I

Opening balance (amount outstanding on the 31 st March)	Total amount of fresh loans disbursed in the financial year under report	Total of A. & B.	Total amount of repayments in the financial under report	Balance outstanding (C-D)
A	B	C	D	E

Part-II

- (a) Total amount of loans, if any which should have been fully repaid by the end of the financial year, but has not yet been done –
 - (i) Main causes of default
 - (ii) Whether position of debtors is being reviewed to see if it is still sound.
 - (iii) Any special measures taken to expedite recovery.
 - (iv) Amount likely to be irrecoverable for which write-off action is

- (b) Special remarks as to whether terms and conditions attached to repayments of other loans have been fulfilled in all cases, e.g., repayment of principal and interest regularly on due dates, etc.

- (c) Analysis of the outstanding balance (E Part I) year by year.

Signature of Controlling Officer

Date

Place

FORM O. G. F. R. 9-B

(See Rule 213)

Yearly statement showing the particulars of Advance granted recovery made the details of balances in respect of advances, the detailed accounts of which are maintained by Departmental Officers (one for each item of advance).

1. Name of Advance
2. Departmental Officers who are responsible for keeping detailed accounts of the advances.
3. Controlling Authority

Part-I

Opening balance (amount outstanding on the 31 st March)	Total amount of fresh advances disbursed during the year under report	Total of A. & B.	Total amount of adjusted during the year	Balance outstanding (C-D)
A	B	C	D	E

Part-II

- (a) Total amount of advances, if any which should have been adjusted by the end of the financial year, but has not been done –
- (b) The main causes of default and the steps taken to effect adjustment.

- (c) General remarks as to whether the terms and conditions attached to repayment or adjustment of the advances have been fulfilled.

- (d) Analysis of outstanding balances (i.e. E of Part I) showing the year of advances.

Signature of Controlling Officer

Date

Place

Annexure

List of the existing heads under ‘Advance Repayable’ under which review is required.

Revenue	Advances
----------------	-----------------

- | | |
|-----|----------------------------------------------------|
| (a) | Revenue Survey Advance |
| (b) | Cost of Survey Works |
| | Special Advances |
| (a) | Advance for the purchase of Seed and Manures |
| (b) | Advance for Cold Storage Plants |
| (c) | Imprest money or Agency Civil Works |
| (d) | Advances to District magistrates for Craft Centers |
| (e) | War Emergency Advances |
| (f) | Advances for administration of Debottar Department |
| (g) | Advances for Test purchase |
| (h) | Advances for Central Thana Demonstration far |
| (i) | Advance for Development of Handloom Industries |
| (j) | Advances for purchase of Agricultural implements |
| (k) | Advances for reception of refugees |

FORM O. G. F. R. 9-C

(See Rule 213)

Annual statement showing the particulars of loans, advances or grants of Rs,5 lakhs or more sanctioned to bodies/ authorities.

Date of Sanction	Name of the body/ authority	Amount sanctioned	Purpose of sanction
1	2	3	4

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

FORM O. G. F. R. 10

(See Rule 214)

Statement of Loans and Advances sanctioned by the State Government

Year -----

Name of person receiving the loan	Amount of loan sanctioned	Rate of interest	Number and date of orders authorizing the loan	Balance from last year	Amount advanced this year		Amount repaid during the year	Balance of loans at close of the year	Amount of interest received and credited to revenue	Balance of interest unpaid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. p.	Rs. p.		Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

FORM O. G. F. R. 11 to 17. Deleted (F.D.O.M. No. codes 78/71- 45579-F. dated the 8th December 1971).

FORM O. G. F. R. 18

(See Rule 238, NOTE-2)

Form of Surety Bond

1. KNOW all men by these presents that I son of resident of in district of at present employed as permanent in the Department / Office (herein after called "the Surety", am held and firmly bound up to the Governor of Orissa (herein after called "the Government" which expansion shall include his successors and assigns) in the sum of Rs..... (Rupees only) with interest as herein after

(in words)

specified and for which payment to be well and truly, made and I hereby bind myself, my heirs, executors administrators and representatives firmly by these presents sealed with my seal this day of

2. WHEREAS son of resident of in the district of at present employed as a temporary in the Department/ Office (hereinafter called the Borrower) has, at his own request been granted by the Government an advance of Rs..... (Rupeesonly) in Government order No.

(in words)

No. dated in connection with his purchase of a motor car and that the said borrower has under taken to repay the said amount with interest in the manner laid down in rules

3. NOW, the condition of this obligation is such that if the said borrower shall, dully or regularly repay or cause to be paid to the Government the amount of the advance aforesaid along with interest due in the manner laid down in rules and the said sum of Rs. (Rupees only) along with interest

(in words)

due is fully repaid or the Borrower is confirmed in a post in which he is eligible for the advance, then this bond shall be void; otherwise the same shall be and remain in full force notwithstanding that the borrower dies or becomes insolvent or at any time ceases to be in Government Service in which event the whole or so much of the said principal sum of Rs. (Rupees only) and interest due

(in words)

thereon as then remains un-recovered shall immediately become due and payable to the Government and recoverable from the said surety without the intervention of any Court from out of his Pay or other emoluments in one or more installments by virtue of this bond, as if the surety himself had taken the advance or from his properties at the discretion of the Government. The obligation under taken by the surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said borrower whether with or without the knowledge or consent of the Surety.

Signed

Witness:

(Signature of Surety)
Designation

Place

Department/ Office to which attached

Date

ACCEPTED

For and on behalf of Governor of Orissa

Signature & Designation

Office Seal

(F.D.O.M/ No. 2166- Codes 82/74-F. dated the 3rd June, 1975).

FORM O. G. F. R. 19

(See Rule 246)

**Form of Agreement to be executed before drawing an Advance for
the purchase of a motor vehicle**

AN AGREEMENT made on ----- day of one thousand,
nine hundred and ----- .

BETWEEN Shri ----- (hereinafter called the borrower which
expression shall include his heirs, administrators, executors and legal representative) of the
one part and the GOVERNOR OF ORISSA herein after called to Governor which
expression shall include his successors and assignee is of the other part;

WHEREAS the Borrower has under the provision of the Orissa General Financial
Rules (hereinafter referred to as the said Rules which expression shall include any
amendments thereof for the time being in force) applied to the Governor for a loan of Rs. ----
----- for the purchase of a Motor Vehicle;

AND WHEREAS the Governor has agreed to lend the said amount to the Borrower on
the terms and conditions hereinafter contained;

NOW IT IS HEREBY AGREED between the parties here to that in consideration of the
sum of Rupees ----- to be paid by the Governor to the Borrower,
the Borrower here by agrees with the Governor (1) to pay to the Governor the said amount
with interest calculated according to the said Rules by monthly deductions from his salary as
provided for in the said Rules by monthly deductions from his salary as provided for in the
said Rules and hereby authorities the Governor to make such deductions and (2) within one
month from the date of payment of the said sum to expend the full amount of the said loan in
the purchase of a Motor Vehicle or if the actual price paid is less than the loan to repay the
difference to the Governor forthwith and (3) to execute a document hypothecating the said
Motor vehicles to the Governor as security for the amount to be lent to the Borrower as
aforesaid and interest in the form provided by the said Rules;

AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the Motor Vehicle has not
been purchased and hypothecated as aforesaid within one month from the date of the
payment of the said sum or if the borrower within that that period becomes insolvent or quits
the service of Government or dies, the whole amount of the loan and interest accrued thereon
shall immediately become due and payable.

IN WITNESS WHEREOF the Mortgager/ Borrower has hereunto etc his hand and Shri --
----- drawing and Disbursing officer with designation, office of Government of
Orissa, for and on behalf of the Governor of Orissa as hereunto set his hand on the dates
specified under their respective signature.

In the presence of Witnesses:-

(Signature and designation
of the Borrower)

1. -----

Address.

2. -----

Address.

In the Presence of Witnesses:-

1. -----

Address.

2. -----

Address.

Signature and designation of the
Officer acting in the premises for
and on behalf of the Governor.

(F. D. O. M. No. 6738-C.A. 25/67-F., dated the 28th February 1967 and F. D. O. M.
No. 27459- Codes-39/80-F., dated the 17th may 1980).

FORM O. G. F. R. 20

(See Rule 246)

Form of Mortgage Bond for Motor car/ Cycle Advance

THIS INDENTURE made this ----- day of ----- one thousand nine hundred and ----- BETWEEN ----- (hereinafter called "the Borrower") of the non part and the Governor of Orissa of the other part.

----- has applied
WHEREAS the Borrower ----- for and has been applied
granted an advance of Rupees ----- to purchase a Motor Car! Cycle on the terms of the rules 237 to 254 of the Orissa General Financial Rules (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been / was granted to the Borrower is/ was that the Borrower will/ would hypothecate the said Motor Car/ Cycle to the Governor of Orissa as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor/ Car/ Cycle particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor of Orissa the sum of Rs. ----- aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. ----- each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payment may be recovered by monthly deductions from this salary in the manner provided by the said rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor of Orissa the Motor Car/ Cycle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Car/ Cycle and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the Governor of Orissa.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Car/ Cycle and that the same is his absolute property and that he has not pledge and also so long as any money remain payable to the Governor or Orissa in respect of the said advance will not sell pledge or part with the property in or possession of the said Motor Car! Cycle provided always and it is hereby agreed and declared that if any of the said installments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time ceases to be in the service of the Governor of Orissa or if the Borrower shall sell or pledge or

part with the property in or possession of the said Motor Car/ Cycle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or Judgment against the Borrower the whole of the said principal sum which shall then be remaining due an unpaid together with interest thereon calculated as aforesaid shall forthwith become payable and it is hereby agreed and declared that the governor of Orissa may on the happening of any of the event herein before mentioned seize and take possession of the said Motor Car/ Cycle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Car/ Cycle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, depending or realizing his rights here under and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representative provided further that the aforesaid power of taking possession or selling of the Motor Car/ Cycle shall not prejudice the right of the Governor of Orissa, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Car/ Cycle being sold the amount by which the net sale-proceeds fall short of the amount owing and the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor of Orissa he, the Borrower, will insure and keep insured the said Motor Car/ Cycle against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accountant-General concerned and will produce evidence to the satisfaction of the Accountant-General that the Motor insurance Company with whom the said Motor Car/ Cycle is insured have received notice that the Governor of Orissa, is interested in the policy AND the Borrower hereby further agrees that he will not permit of suffer the said Motor Car/ Cycle to be destroyed or injured or to deteriorate in a greater degree then it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Car/ Cycle the Borrower will forthwith have the same repaired and made good. IN WITNESS whereof the said (Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE

- Description of Motor Car/ Cycle
- Maker's name
- Description
- No. of Cylinders
- Engine number
- Chassis No.
- Cost price
- Signed by the borrower in the presence of

FORM O. G. F. R. 21

[See Rule 250 (3)]

Form of the clause to be inserted in Motor Vehicle Insurance Policies

1. It is hereby declared and agreed that Shri -----
----- (the owner of the Motor car hereinafter referred to as the insured in the schedule to this policy) has hypothecated the car to the Governor of Orissa as security for advances for the purchase of the Motor car and it is further declared and agreed that the said Governor is interested in any moneys which but for this endorsement be payable to the said Shri ----- (the insured under this policy) in respect of the loss or damage to the said Motor car (which loss or damage is not made good by repairs, reinstatement or replacement) and such moneys shall be motor car and a receipt passed by a duly authorized officer of the Government of Orissa shall be a valid discharge to the company in respect of such moneys.

2. Save as by this endorsement expressly agreed nothing herein shall modify or effect the rights or liabilities of the insured or the company respectively under in connection with this policy or any term, provision or condition thereof.

FORM O. G. F. R. 22

[See Rule 250 (4)]

**There intimating to the Insurance Company, Government's interest in
Insurance Policies of Motor cars, etc.**

From,

To

(Through the Account-General, Orissa)

Dear Sir,

I beg to inform you that the Governor of Orissa is interested in the Motor Car/ Cycle Insurance Policy No. secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Yours faithfully,

Place

Date

Forwarded the receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place

Date

Signature

Designation

FORM O. G. F. R. 23

(See Rule 259)

Surety Bond for advance of pay and have traveling allowances

KNOW ALL MEN BY THESE PRESENT THAT I
Son of a
resident of in the district of
.....at present employed as a permanent
in the (hereinafter called "the Surety") and held
and firm, I bound unto the Governor of Orissa (hereinafter called "the Government which
expression shall include his successors and assigns") the sum of Rs. (Rupees
..... only) to be paid to the Government FOR
WHICH PAYMENT to be well and truly made I hereby bind myself, my heirs, executors,
administrators and representatives firmly by these present. As witness my hand this
..... Day of one thousand nine
hundred and fifty WHEREAS
son of a resident of In the district of
..... at present employed
(hereinafter called "the Borrower" has, at his own request, been granted by the Government
advance of Rs.

(Rupees only) for
.....) AND WHEREAS THE Borrower has undertaken to repay the
said amount in equal monthly installments. AND WHEREAS IN
consideration of the government having agreed to grant the aforesaid advance to the
borrower thr Surety has agreed to execute the above bond with such condition as hereunder
is written.

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower shall,
while employed in the said post duly and regularly pay or cause to be paid to the
Government the amount of the aforesaid advance owing to the government by installments
until the said sum of Rs. (rupees
..... only) shall be duly paid then, this bond shall be void,
otherwise the same shall be/ and remain in full force and virtue BUT SO NEVERTHELESS that
if the borrower shall die or become insolvent or at any time cease to be in the service of the
Government, the whole or so much of the said principal sum of Rs.....
(Rupees only) as shall then remain unpaid
shall immediately become due and payable to the government and be recoverable from the
surety in one instalment by virtue of this bond.

The obligation undertaken by the Surety shall not be discharged or in any way
affected by an extension of time or any other indulgence granted by the government to the
said Borrower.

The Government have agreed to bear the stamp duty, if any, for this documents.

Signed and delivered by the said at
..... this day of 19

(Signature of surety)

(Designation)

(office to which
attached)

Signature
address and occupation
of the witness.

In the presence of
(1)
(2)

FORM O. G. F. R. 24

(See Para. 10 of Appendix 16)

Agreement form for passage advances

Memorandum of Agreement made The day of 19 Between of (herein after called the Borrower) of the one part and the Governor of Orissa (hereinafter called the Lender) of the other part.

WHEREAS the Borrower ('s family) is proceeding to / returning from on leave/ expiry of leave with his family, and has accordance with Appendix 16 to the Orissa General Financial Rules of the State Government (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) requested the Lender to lend him Rs..... towards defraying the cost of his/ their journey (s) to and back with the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators. Covenants with the Lender to repay the said loan (with interest calculated according to the said Rules) be monthly installments as specified in the said rules and hereby authorize the Lender to deduct the amount of such monthly installments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if doesnot produce receipts for the said journey or does not comply with any of the conditions or which the loan is made, as specified in clause (4) of rule 8 of the said rules, the loan (and interest, calculated in accordance with the said rules) is to be come immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (borrower) in the presence of:-

Witness

Address

Occupation

FORM O. G. F. R. 25

(See Rule 318)

**SLIP to accompany claims for money of Disbursing Officers on Treasuries
(to be returned in original by the Treasury Officers)**

Demand No.

Major Head

To,

The Treasury Officers,

(To be filed in the Treasury)

To,

The

Please furnish the treasury voucher No. and date of the bill sent herewith for encashment.

Return with treasury Voucher No. and date as noted below:-

Signature

Signature

Drawing Officer

Treasury Officer

Bill No. Particulars Gross Amount Net Amount Amount Paid

T.V. No.

Date

Signature.....

Treasury Accountant

Signature of Accountant

(F. D. Letter No. Codes-279/65-14146 – (81)F., dated the 13th April 1966).

FORM O. G. F. R. 25-A

(See Rule 318)

Register of T.V. slips to be maintained in the treasury

Serial No.	Designation of Drawing Officer	Gross amount of the bill	Net amount of the bill	Description of the bill	T.V. No. and date	Full signature of the person receiving T.V. slip.	Treasury's Memo No with which forwarded to the drawing officer	Remarks
1	2	3	4	5	6	7	8	9

Note- The treasury clerk who is required to fill up the particulars in the T.V. slips, should fill in simultaneously the columns 1 to 6 of the register in FORM O. G. F. R. 25-A and keep the T.V. slips properly arranged for making over to the messenger duly authorized by the drawing and disbursing officer. The drawing and disbursing officer should make arrangements for collection of the T.V. slips from treasury once a week. When the authorized messenger appears at the treasury for collecting the T.V. slips, these should be made over to him and his signature obtained in column 7 of the register in token of receipt. In case in which may not be possible for a drawing and disbursing Officer whose headquarters is situated away from the Treasury to collect the T.V. slips through a special messenger, he may request the Treasury Officer, in writing to send him the T.V. slips by post, in such case the Treasury Officer will send the T.V. slips by post to drawing and disbursing Officer by name, mentioning in column 8 of the register the number and date of the forwarding memo under which the slips were forwarded. The procedure of transmission of T.V. slips by post should, however, be avoided as far as possible and in no case should the Treasury officer send the T.V. slips by post if the Officer of the drawing and disbursing officer is situated in the same station.

FORM O. G. F. R. 26

(See Rule 319)

BILL BOOK

(To be maintained by Disbursing Officers)

Demand No..... Sub-head
Major head Name of the Scheme and Code No
Minor head (In case of Plan Schemes)
Detailed head of account

Sanctioned allotment for the year Rs.....

Serial No.	Sadar Treasury voucher number and date	Amount	Serial No.	Sadar Treasury voucher number and date	Amount	Serial No.	Sadar Treasury voucher number and date	Amount
1	2	3	1	2	3	1	2	3
	Carried over	Rs. P. _____		Brought forward Carried over	Rs. P. _____		Brought forward Total	Rs. P. _____

- N. B.-
1. Separate Bill Books should be maintained for the Bills for Non-Plan, State Plan, central Plan, Centrally Sponsored Plan expenditure.
 2. A separate page for each Primary (or Secondary) Unit, progressive totals can be struck as necessary
 3. In the case of Sub-Treasury bills, the initial letter of the subdivision or taluk, as the case may be, should be given in column 2.
 4. The gross amount of the bills should be entered in column 3 recoveries of over payments being noted in red ink.
 5. No work bill or exchange amount transaction should be entered in this form until the Accountant-General has intimated in what month the item has been brought to account.

(F. D. O.M. No. 47615- Codes-55/80-F., dated the 16th September 1980).

FORM O. G. F. R. 27

(See Rule 319)

Duplicate copy of form 1 (Bill Book)

(To be sent by Disbursing Officer to Controlling Officers with Form-II)

Disbursing Officer ..
District ..
Month of which this statement relates ..
Expenditure relating to .. Non-Plan/ State Plan/ Central Plan/
Centrally Sponsored Plan Sector.*
Demand No. ..
Major Head ..
Minor head ..
Sub-Head ..
Name of the Scheme and Code No.
(in case of Plan Schemes)
Detailed Head of Account ..

Memo No. Dated, the 19

Forwarded to (Controlling Officer)
with Form-II.

Disbursing Officer

Any difference that there may be between the total of this Form and the corresponding entry in Form-II should be explained below.

* Score out the items not relevant to the Sector

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 27

(See Rule 319)

Duplicate copy of Bill Book

Non-Plan/ State Plan/ Central Plan/ Centrally Sponsored Plan *

Demand No..... Sub-Head

Major Head Name of the Scheme and Code No.....

Minor Head (In case of Plan Schemes)

Detailed head of account

Sanctioned allotment for the year Rs.....

Serial No.	Sadar Treasury Voucher number and date	Amount	Serial No.	Sadar Treasury Voucher number and date	Amount	Serial No.	Sadar Treasury Voucher number and date	Amount
1	2	3	1	2	3	1	2	3
	Carried over	Rs. P. _____		Brought forward Carried over	Rs. P. _____		Brought forward Total	Rs. P. _____

* Score out the items not relevant to the Sector.

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 28

(See Rule 319)

Disbursing Officer's report to Controlling Officer of progress of expenditure

Disbursing Officer

District

Month to which the expenditure relates

Expenditure relating to-Non-Plan/ State Plan/ Central plan/ Centrally Sponsored Plan Sector

Demand No.....

Major Head

Minor Head

Sub-Head

Name of the Scheme and Code No

(In case of Plan Schemes)

Detailed Head of Account	Expenditure for the month under report		Expenditure of previous months of current financial year		Total expenditure to date		Total allotment sanctioned to date		Remarks
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
1	2		3		4		5		6
Gross Total									
Deduct									
Net Total									

Memo No. Dated 19

Forwarded with all connected Forms I-A to

.....
(Controlling Officer)

.....
(Disbursing Officer)

N.B.- No sum covered by a work-bill or an exchange account transaction should be entered in this form until the Accountant General has intimated in what month the item has been brought to account.

* Score out the items not relevant to the Sector.

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 29

(See Rule 319)

Register for watching receipts of account from

Disbursing Officers

Office of

Major Head

Minor Head

Sub-head

Sl. No.	Disbursing Officer	District	Date of receipt of account					
			April	May	March
1	2	3	4	5	6	7	8	9

Note-Districts to be arranged in alphabetical order

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 30

Controlling Officer

Month to which this statement relates Year
Sector – Non-Plan/ State Plan/ Central Plan/ Centrally Sponsored Plan

Demand No

Major Head

Minor Head

Sub-head

Detailed head

Memo No. dated the 19.....

Forwarded to the Accountant-General, Orissa, with all connected forms-I-A with the request that he will reconcile the discrepancies indicated, in direct communication with the disbursing officer, and return this form to the undersigned after filling in column 5.

Controlling Officer

Memo No. dated the 19.....

Forwarded to.....

(Controlling Officer) The discrepancies have been reconciled and the results noted in column 5.

Accountant-General

Detailed Head

Period	District	Expenditure during month..... reported by.....		Figure finally accepted by Accountant-General		Remarks
		Rs.	P.	Rs.	P.	
1	2	3	4	5	6	
		Rs.	P.	Rs.	P.	
Month 19	1. Cuttack					
	2. Puri					
	3. Balasore					
	4. Sambalpur					
	5. Ganjam					
	6. Koraput					
	7.					
	8.					
	Total:-	-----		-----		
	Adjustment-	-----		-----		
Add:-	-----		-----			
Deduct:-	-----		-----			
Net Total:-	-----		-----			

(F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 30 A

Register of assets acquired wholly or substantially out of the Government grants
(to be maintained by the Grantee-Institutions)

Sanctioning Authority

Sl. No.	Name of the Grantee-Institutions			Whether any condition regarding the right of ownership of Government in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid sanction	Particulars of assets actually created or acquired	Value of the assets as on	Purpose for which utilized at present	Encumbered or not	Reasons, if encumbered	Disposed of or not	Reason and authority, if any for disposal	Amount realized on disposal	Remarks
	No. and date of sanction	Amount of the sanctioned grant	Brief purpose of the grant										
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note- (1) A separate pro-forma should be maintained in respect of each sanctioning authority.

(2) A copy of this pro-forma should be submitted annually to the sanctioning authority.

(F. D. O.M. No. Codes-23/63-19937/F., dated the 31st May 1963 & F. D. O.M. No. Codes-55/80-47615/F., dated the 16th September 1980).

FORM O. G. F. R. 31

**Block Account of assets acquired wholly or substantially out of Government Grants
(to be maintained by the sanctioning authorities)**

Name of sanctioning authority -----

Serial No.	Name of the Grantee-Institutions	No. and date of the sanction	Amount of the-	Brief purpose of the grant	Whether any condition regarding the right of ownership of Government in the property of other assets acquired out of the grant was incorporated in the grant-in-aid sanction.	Particulars of assets actually created or acquired	Value of the assets as on-	Purpose for which utilized at present	Encumbered or not	Reasons if encumbered Disposed of or not	Reason and authority, if any, for disposal	Amount realized on disposal	remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

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

FORM O. G. F. R. 32

Register of grant-in-aid- Vide Appendix 10 of O. G. F. R.

(To be maintained by the Countersigning Officer where the bill is drawn by the Grantee)

Serial No	No. and date of the sanctioning order	Purpose of grant	Conditions if any attached to the grant	Amount sanctioned	Date of receipt of the bill from the grantee and its amount	Whether conditions attached to the grant have been accepted by the grantee without reservation	Dated initials of the countersigning authority	Date of receipt of utilization certificate from the grantee by the counter signing authority	Date of issue of utilization certificate by the counter signing authority to the Accountant-General
1	2	3	4	5	6	7	8	9	10

INSTRUCTIONS

1. The register should be maintained by the sanctioning authority, if the bill is to be countersigned by the same authority. If, however, the powers of countersignature have been vested with an authority other than the sanctioning authority under S.R. 351 of the Orissa Treasury Code, volume I, the register should be maintained by the countersigning authority and not by the sanctioning authority.

2. Columns (1) to (5) of the register should be filled in simultaneously with the issue of the order sanctioning each grant, if the register is being maintained by the sanctioning authority. Where it is maintained by the countersigning authority, the columns should be filled in by that authority on receipt of his copy of sanction from the sanctioning authority. These columns should be attested by the departmental officer in the case of departments of Government and any gazetted officer nominated for the purpose by the countersigning authority in the case of other offices.

3. The serial No. should be recorded on the body of the sanctioning order at the time the item is entered in the register as under:

“Noted at serial No. ----- in the register of grants”

4. Columns (6) and (7) should be filled in and attested by the departmental officer or other gazetted officer concerned as soon as the bill has been received from the grantee. The bill should then be submitted to the countersigning authority with the register for countersigning bill and for giving his dated initials in column 8.

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

FORM O. G. F. R. 33

Register of grant-in-aid- Vide Appendix 10 of O. G. F. R.

(To be maintained by the Drawing Officer where the grant is drawn by a Departmental authority and then disbursed to the grantee)

Sl. No.	No. and date of the sanctioning order	Purpose of grant	Condition if any, attached to the grant	Amount sanctioned	Date of drawl of bills	Whether conditions attached to the grant have been accepted by the grantee without reservation	Dated initials of the Drawing Officer	Date of the payment to the grantee	Dated initial of the disbursing officer	Date of receipt of utilization certificate from the grantee by the departmental authority.	Date of issue of utilization certificate by the departmental authority to the Accountant-General Orissa.
1	2	3	4	5	6	7	8	9	10	11	12

INSTRUCTIONS

1. The register should be maintained by the sanctioning authority, if the bill is to be drawn by the same authority. If, however, the bill is to be drawn by an authority other than the sanctioning authority, the register should be maintained by the officer authority to draw the bill

2. Columns (1) to (5) of the register should be filled in simultaneously with the issue of the order sanctioning each grant, if the register is being maintained by the sanctioning authority. Where it is to be maintained by the drawing officer, the columns should be filled in by that officer on receipt of the copy of sanction from the sanctioning authority. These columns should be attested by the departmental officer in the case of departments of Government and any gazetted officer nominated for the purpose by the sanctioning authority in the case of other offices.

3. The serial No. should be recorded on the body of the sanctioning order at the time the item is entered in the register as under:

“Noted at serial No. ----- in the register of grants”

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

FORM O. G. F. R. 34

(See Rule 205)

Form of written Undertaking

Form of written undertaking to be executed by an Undertaking / Corporation owned wholly by the Government of Orissa at the time of sanctioning of a loan.

Memorandum of written undertaking given on the day of one thousand nine hundred and By a Company incorporated under the Indian Companies, act, 1913/ the Companies act 1956 having its registered office a body corporate/ incorporated under the same name and style by and under (Act No of) having it's a society registered under the Societies Registration Act (21 of 1960) having its office at (here-in-after called the Company/ Corporation, which expression shall include its successors and assigns) to the Governor of Orissa (here-in-after called 'the Governor' which expression shall include his successors and assigns).

WHEREAS the said Company/ Corporation etc. applied to the Governor for a loan of Rs..... (Rupees only).

AND WHEREAS THE Governor has agreed to lend an amount of Rs..... (Rupees..... only) to the said. Company/ Corporation, etc., on the terms and conditions prescribed in the Government of Orissa Department letter/ Office memorandum No dated (annexed).

NOW IT IS HEREBY AGREED BY the said Company/ Corporation, etc. that, in consideration of the sum of Rs..... (Rupees only) lend by the Governor to it, the Company/ Corporation, etc., hereby agrees in accordance with the said terms and conditions:-

(i) To repay the loan in Annual equal installments the first instalment repayable from the anniversary of the date of drawal;

(ii) To pay interest at the rate of % per annum on the principal payable on each anniversary; and

(iii) In case of default in the payment of the instalment of the loan in accordance with (i) above, and/ or of interest in accordance with (ii) above, pay interest at penal rate of % per annum on such overdue payments.

IT IS HEREBY FURTHER AGREED AND DECLARED that the said Company/ Corporation, etc., shall not without the written consent of the Governor encumber or alienate, create and mortgage lien or charge by way of hypothecation, pledge otherwise, or create other encumbrances of any kind whatsoever on any part of its land or buildings or other structures and/ or plant and machinery or any other fixed assets owned by them.

AND IT IS HEREBY AGREED that the said principal amount lend by the Governor as aforesaid shall be used by the said Company/ Corporation, etc., only for the purpose or purposes for which the aforesaid amount was sanctioned and for no other purpose whatsoever.

IT WITNESS WHERE OF these presents have been executed by the said Company/ Corporation the day and year first above written.

Signed for and on behalf of

Company/ Corporation, etc., by Shri

(Name and Designation) in the presence of.

Seal of the
Company/ Corporation.

1.....

2.....

(F. D. O. M. No. 8796- Codes-28/68-F., dated the 20th March, 1968)

FORM O. G. F. R. 35

(See Rule 187-A and 187-B)

Register of Policy holders

No.	Policy No.	Name of Policy Holder	Designation	Monthly premium rate	Amount actually recovered												
					April	May	June	July	August	September	October	November	December	January	February	March	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

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