

Delegation of Financial Powers Rules, 1978

ODISHA

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Rule DELEGATION-OF-FINANCIAL-POWERS-RULES-1978 of 1978

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Delegation of Financial Powers Rules, 1978Published vide Notification No. 12000-Codes-12/78-F., dated 9th March 1978No. 12000-Codes-12/78-F. - In supersession of Finance Department Resolution No. 14028-F., dated the 1st April 1967, the Governor of Orissa hereby makes the following rules, namely :

1. Short title and commencement.

(1)These rules may be called Delegation of Financial Powers Rules, 1978.(2)They shall come into force from the first day of April, 1978.

2. Definitions.

- In these rules unless the context otherwise requires-(a)"Appropriation" means the assignment to meet specified expenditure of funds included in a Primary unit of appropriation;(b)"Contingent expenditure" means all incidental and other expenditure including expenditure on store which is incurred for the management of an office, for the working of technical establishment such as a laboratory, workshop, industrial installation, farms and the like;(c)"Department of Government" means the Department of the State Government as notified from time to time and includes the Governor's Secretariat and Legislative Assembly Secretariat;(d)"Each case" means in respect of non-recurring expenditure, expenditure incurred at a given point of time and in regard to recurring expenditure, each type of expenditure of a recurring nature. If on a particular occasion a number of items of stores are to be purchased, powers of the sanctioning authority should be exercised on that occasion and not with reference to individual articles constituting the lot. It should, however, be borne in mind that purpose arising out of the same indent should not be split up and made separately on different dates with a view to avoiding the sanction of higher authority. An authority empowered to sanction expenditure on any recurring item, say up to Rs. 1,500 per annum will competent to sanction expenditure on the item on a number of occasions subject to the limit of Rs.

1,500 per annum;(e)"Finance Department" means the Finance Department of the State Government;(f)"Financial Adviser" includes Assistant Financial Adviser;(g)"Head of Department" means Government Service mentioned in Appendix 3 of Orissa Service Code;(h)"Non-recurring Expenditure" means expenditure other than recurring expenditure;(i)"Primary unit of appropriation" means primary unit of appropriation as defined in Rule 30 of the Orissa Budget Manual;(j)"Public Works" means civil works, public health, electrical, irrigation, navigation embankment and drainage work;(k)"Re-appropriation" means the transfer of funds from one primary unit of appropriation to another such unit;(l)"Recurring expenditure" means expenditure which is incurred regularly at periodical intervals;(m)"Sub-ordinate authority" means an authority subordinate to a Department of the Government or a Head of Department; and.(n)"Government Company" has the same meaning as under the Companies Act, 1956 (I of 1956);

3. Budgeting.

(1) Finance Department will indicate in advance the ceilings of committed expenditure for various Departments under different Major Heads. The provisions in the First Edition Budget in respect of schemes which have continued for more than two years will be admitted by the Finance Department on the basis of past actuals as reported by the Controlling Officers and the Accountant-General, with such trend increases and other adjustments as considered necessary.[Controlling Officers should, however, indicate the items of non-recurring expenditure proposed to be incurred with sufficient jurisdiction. Provision for loans shall be made only through New Demand Schedules for which adequate justification with necessary details should be furnished. In case of revenue earning non-plan schemes, details of anticipated receipts, where the amount exceeds Rs. 50,000 should be given indicating the basis of calculation and explaining short-falls, if any.](2) Files relating to continuing non-plan schemes which have been in operation for less than two years will be sent to the Finance Department for pre-Budget scrutiny and concurrence in the individual proposals.(3) On receipt of the First Edition Budget and the files referred to above, Finance Department will examine the same and prepare consolidated Budget slips by Major Heads as far as possible, on points where clarification is needed. Copies of these consolidated slips will be sent to the Administrative Departments and the Heads of Departments concerned. The matter will be finalised and necessary provision will be admitted by the Finance Department as far as possible, after discussion with representatives of the Administrative Department and the Heads of Departments instead of through correspondence. In case any point remains unsettled, the same will be noted and examined before issue of expenditure sanction.(4) The planning and Co-ordination Department will indicate in advance plan ceilings for various Departments under different Heads/Schemes. On receipt of intimation from the Planning and Co-ordination Department, the Administrative Department will get their budget proposals for Plan Schemes scrutinised by a Committee consisting of the Secretary of the Department the concerned Head of Department. Financial Adviser of the Department and a representative each of the Finance and the Planning and Co-ordination Department. Proposals relating to Central Sector Schemes will also be scrutinised by the Committee. The proceedings of the Committee signed by the members will be forwarded to the Finance Department and Planning and Co-ordination Department. On the basis of the proceedings of the Committee the Administrative Department will furnish new demand Schedules to the Finance Department Supplementary instructions in the matter will be issued by the Financial Department from time to time.(5) Budget

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

4. Provision of funds by the Legislature.

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

5. Allotment of Funds.

(1)After the Budget has been presented to the Legislative Assembly and Budget documents have been circulated, the Administrative Departments shall allot the provision under different units among the Controlling Officers. Where the provision concerns only one Controlling Officer, it is implied that the allocation is at his disposal. The Controlling Officer shall communicate allotment of funds to the Drawing and Disbursing Officers before the commencement of the financial year.(2)Allotment of funds in respect of schemes, proposals, cleared at the Pre Budget stage should be consistent with the provision made in the Budget and subject to the normal budgetary rules.(3)Allotments in respect of schemes/proposals reserved for further scrutiny should be restricted to the normal requirements for four months, that is till the end of June, to meet the expenditure on continuing posts, contingencies and travelling allowance. Allotments for grants-in-aid, stipends and scholarships for continuing programmes should be subject to similar restrictions.(4)Where a scheme has been reserved for further scrutiny, the Administrative Department shall immediately communicate the particulars to the concerned Head of Department so that expenditure may be regulated suitably. The Department shall also take steps to get the schemes cleared expeditiously and place the full Budget provision at the disposal of the Controlling Officers without avoidable delay.(5)While communicating allotments, it should be stipulated that expenditure can be incurred only after appropriation has been authorised by law.

6. General limitations on power to sanction expenditure.

(1)It is primary condition of the exercise of financial powers that public revenues may be spent only on legitimate objects of public expenditure.(2)A sanction to incur recurring expenditure becomes operative when funds meet the expenditure of the first year are made available by appropriation or re-appropriation and remains effective during subsequent years subject to appropriation of funds in such years and also subject to the terms of sanction.(3)An authority may sanction expenditure or advance of money only in those cases where it is authorised to do so by -(a)these or any other rules

issued by or with the approval of the Governor;(b)the provisions of any law for the time being in force;(c)any general order or special order of the Governor or other competent authority.(4)Nothing contained in Sub-rule (2) shall empower any authority to sanction without prior concurrence of the Finance Department any expenditure which involves introduction of new principle or practice or modification of the existing principles or practice, likely to led to increased expenditure in future.(5)The exercise of powers to sanction expenditure is subject to the observance of general or special direction which the authority delegating or re-delegating such powers may issue from time to time.(6)Where at the Pre-Budget scrutiny stage, the Finance Department has desired to see the sanction order shall not be issued without concurrence of the Finance Department.(7)No expenditure shall be incurred against a sanction unless funds are made available by appropriation or re-appropriation.

7. Residuary Financial Powers.

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

8. Creation, Extension and Permanency of temporary posts.

(1)The usual practice is to create temporary posts and continue them for one year at a time. This leads to avoidable paper work. In several cases, the need for continuance of post can be foreseen at the time of its sanction. In such cases, there should not be any difficulty in sanctioning the posts ab initio for longer period.(2)The Administrative Departments will have powers as prescribed in Annexure-A in the matter of creation of temporary posts whether supported by yardstick or not subject to the following conditions :(i)Specific Budget provision has been made with the concurrence of Finance Department. Availability of funds from savings and re-appropriation should not be treated as specific provision without concurrence of Finance Department.(ii)Provision contained in the Rules of Business shall be observed.(iii)There should be posts of similar character and designation in the establishment for which posts are created on a rate or scale of pay approved by the Finance Department.(iv)The power shall not, except as indicated in items 2 and 3 of Annexure-A, be exercised in respect of any service which is not under the control of the Department exercising the power.(3)All temporary posts will continue until terminated by the orders of the competent authority as prescribed in Finance Department Resolution No. 10806-F., dated the 2nd March 1978 (Annexure-13) For continuance of post which are created for time bound operation and are to be terminated by a specific date or which may have attracted specific comments by the Finance Department in course of Pre-Budget scrutiny, prior concurrence of Finance Department is to be obtained.(4)The Administrative Departments have full powers regarding permanency of temporary posts in their own Departments and in their subordinate officers in accordance with the principles laid down by Government from time to time subject to the condition that such powers shall not be exercised in respect of posts which are to be made permanent before expiry of a period of 3 years or are connected with purely temporary schemes or time bound programmes.(5)[Creation of a post in a Government Company or undertaking, the maximum pay of which is Rs. 4,100 or more, will require approval of the Government in the Administrative Department. The Administrative Department will take the concurrence of the Finance Department and orders of the

Chief Minister through the Minister concerned. Once a post is created, the Government Company would be competent to fill up the post subject to the recruitment policy approved by Government and the Board of Directors] [Substituted by F.D. Notification No. Codes-85-92-38595-F., dated the 7th September 1992.].

9. Reappropriation.

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

- (i) Funds shall not be re-appropriated from one Major head of account to another.
- (ii) No re-appropriation shall be made from sanctioned grants for Plan schemes to meet expenditure in the non-plan sector.
- (iii) Within the plan sector, funds will not be re-appropriated across State Plan, Central Plan and Centrally Sponsored groups.
- (iv) Within the non-plan sector, funds shall not be re-appropriated from grants meant for special non-plan schemes.
- (v) Funds shall not be re-appropriated to meet expenditure which has not been sanctioned by a competent authority.
- (vi) Funds provided for Charged expenditure shall not be re-appropriated to meet Voted expenditure and vice versa.
- (vii) No re-appropriation shall be made from and to the provision for Secret Service expenditure.
- (viii) No re-appropriation shall be made between Primary Units which would involve augmenting the provision under any such unit by more than twenty-five per cent.
- (ix) Re-appropriation of funds for Office Expenses, Travelling Allowance and Contingent Expenditure shall be subject to following restrictions:
 - (a) The existing provision shall not be augmented by re-appropriation or transfer between primary units;
 - (b) No re-appropriation shall be made from and to a provision specifically, budgeted for a special purpose or to cover an expenditure which requires the sanction of Government e.g., purchase of vehicles; and
 - (c) No re-appropriation shall be made to or from sums provided for payment of contribution to or recoveries of expenditure from another Government.
- (x) The provisions under "other allowances" shall not be augmented either by re-appropriation or by transfer within the primary units under a Major Head of Account.
- (xi) No re-appropriation shall be made from savings under items expenditure in respect of which is partly or fully met from sources such as Reserve Funds, Statutory Bodies, etc., and is accounted for as reduction of expenditure.
- (xii) Expenditure on "works" will be subject to the following further conditions :-
 - (a) Provision of paragraph 3:7:1 read with paragraph 6:3: 15(3) of the O.P . W.D. Code should be scrupulously followed before issuance of work order.
 - (b) Funds shall not be re-appropriated for any work which has not received administrative approval and technical sanction as prescribed by rules from time to time.
 - (c) The amount appropriated for any work shall not exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorised under the Public Works Department Code. Where excess of requirement over the administrative approval or/ and technical sanction need revision of administrative approval or/and technical sanction diversion should be made only after assessment of actual requirement is made on the basis of detailed revised estimates and revised administrative approval of the competent authority is obtained.
 - (d) Provision under "Major Works" relating to Departments other than "Works Department" shall not be re-appropriated without prior concurrence of the Administrative Department concerned.
 - (e) Recoveries in the nature of reduction of expenditure in excess of provisions therefore in the estimate of a work (and if the estimate is spread over a number of years, credit in excess of provisions therefore during a particular year) release additional funds for a work.

These additional funds are not admissible for expenditure and should be allowed to lapse. Withdrawal of funds out of this credit for meeting expenditure on other work is also not admissible.(f)Re-appropriation of funds for completion of electrical installations and Public Health portion of building works may be made from out of the composite estimates for the works as a whole.(g)Concurrence of the concerned Departments must be taken before effecting such diversion in case of building works.(h)Subject to the conditions mentioned above the powers of Department and officers-in-charge of Public Works will be as follows :(i)Works, I & P. and U.D. Department Rs. 2,00,000 in each case(ii)Chief Engineers Rs. 50,000 in each case(2)Heads of Departments can exercise powers of re-appropriation as laid down in Annexure "X" of the Orissa Budget Manual.

10. Sanction of Contingent Expenditure.

- Administrative Departments and Heads of Departments have powers to sanction contingent expenditure subject to the following conditions :(a)No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by competent authority.(b)Rules for supply or articles required for public service contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any, issued on the subject, shall be followed.(c)No contingent expenditure involving and departure from rules, orders, restrictions, or scales shall be incurred nor shall any liability be undertaken in connection therewith except with prior concurrence of the Finance Department;(d)[Subject to the conditions mentioned above, the financial powers of the Administrative Departments and Heads of Departments to sanction contingent expenditure will be as follows : [Substituted by F.D. No. 38595 dated 7.9.1992.]

Authority(1)	Recurring(2)	Extent of powers Non-recurring(3)
(i) Departments of Government	Full powers	Full powers
(ii) Member, Board of Revenue	Rs. 10,000 per annum in each case	Rs. 30,000 per annum in each case
(iii) Heads of Department	Rs. 7,000 per annum in each case.	Rs. 20,000 in each case.]

(e)In respect of items mentioned in Annexure "C" the restrictions/ Clarifications monetary limits specified therein shall also be applicable.(f)The Secretary of the Administrative Department or the Head of a Department may by order in writing authorises a Gazetted Officer serving under him to exercise, as may be specified in that order all or any of the powers conferred on him. The Secretary of the Department or the Head of a Department shall, however, continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted Officer so authorised.(g)Notwithstanding anything contained in this rule, the Inspector-General of Police shall, subject to the orders of the Government regarding scale of supply, monetary limits, etc. have full powers of sanction in respect of the provision made in the Budget for clothing and kits of the Police personnel.

11. Grants, Loans and Stipends.

(1) Administrative Departments have full powers to, sanction grant-in-aid (including Stipends and Scholarships) and loans provided that -(a) Such grant-in-aid (including Stipends and Scholarships) or loans in accordance with the rules or principles prescribed with previous concurrence of the Finance Department. (b) The rate of interest of loan and the period of repayment thereof have been fixed by or with the concurrence of the Finance Department; and (c) Provisions in the Orissa General Finance Rules or special rules, if any, and general instructions issued by the Finance Department from time to time should be observed. Note - While according sanction of grants-in-aid (including Stipends, Scholarships and Loans) a certificate should be furnished to the effect that the pattern of assistance or rules governing such sanction has been concurred in by the Finance Department. [Heads of the Departments shall be competent to sanction grants-in-aid subject to the conditions mentioned under Sub-rule (1) provided the allotment under the relevant sub-head is not exceed. A Certificate should also be furnished in the sanction order to the effect that utilisation certificate in respect of grants sanctioned earlier has been furnished to the competent authority.] [Substituted by F.D. No. 38595 dated 7.9.1992.]

11A. [Investment of share capital. [Inserted by F.D. No. 35869 dated 28.7.1979.]

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

12. [Contracts for purchase and works. [Substituted by F.D. No, 41531 dated 19.8.1980.]

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

Administrative Departments ... Full powers

Head of Departments ... Rs. 12.5 lakhs

(2) No agreement for contract for consultancy service with private firms or assistance for or technical collaboration with foreign Government/ Agencies shall be entered into without prior concurrence of the Finance Department. (3) For exercise of powers under Sub-rule (1) Committees shall be constituted by Administrative Departments for each Department and Head of Department. (i) The Committee for the office of a Head of Department shall consist of a senior officer and the Accounts Officer, if any of that office and a representative of the Directorate of Export Promotion and Marketing and the Administrative Department concerned. The Committee shall scrutinise cases involving expenditure exceeding Rs. 10,000/- but not more than Rs. 25 lakhs. The proceeding of the

Committee, signed by members, shall be submitted to the Head of the Department who may sanction expenditure up to Rs. 12.5 lakhs. Cases involving expenditure exceeding Rs. 12.5 lakhs, together with a copy of the proceedings of the Committee shall be forwarded by the Head of the Department with his comments to the Administrative Department, who may sanction expenditure up to Rs. 25 lakhs. (ii) The Committee in the Administrative Department shall consist of the Secretary of the Administrative Department, a representative each of the Finance Department, Law Department and the Directorate of Export Promotion and Marketing and the concerned Head of Department. The Financial Adviser of the Department will act as the Member Secretary. The Committee shall consider cases involving expenditure exceeding Rs. 25 lakhs. The recommendations of the Committee shall be placed before the Government in the Administrative Department for decision. (4) The delegation of powers under this rule shall not apply to the cases regulated by the provisions of the Orissa Public Works Department Code.]

13. [Administrative Approval. [Substituted by F.D. No. 38595 dated 7.9.1992.]

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

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

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

	Member Board of Revenue	Revenue Divisional Commissioner	Collector
(i) Residential Buildings	9,00,000	7,60,000	3,80,000
(ii) Non-Residential Buildings	15,20,000	10,65,000	5,30,000
(iii)	9,00,000	4,50,000	2,25,000

Circuit House, Inspection
Bungalow-cum-Residential Buildings.

(iv) Water-Supply and Sanitary Installations -			
(a) Non-Residential	90,000	60,000	30,000
(b) Residential	60,000	45,000	22,500
(v) Electrical Installations -			
(a) Non-Residential	90,000	60,000	30,000
(b) Residential	60,000	45,000	22,500
(vi) Rural Water-Supply	1,50,000	75,000	37,500
(vii) Communication	4,50,000	3,80,000	1,90,000

(3) Powers of Administrative Departments other than the Revenue, Works, Irrigation, Energy, Rural Development and Housing & Urban Development Departments to accord administrative approval are double the financial limits indicated for Heads of Departments under Sub-rule (1). (4) Power of the Revenue Works, Irrigation, Energy, Rural Development and Housing & Urban Developments Departments to accord administrative approval are as follows :

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

Note 1 - Monetary limits for buildings include Sanitary Water-Supply and electrical installations. Note 2 - In all cases, the powers should be exercised after obtaining technical advice of competent engineering personnel. Note 3 - The powers of Heads of Departments of Engineering Organisations under the Works, Irrigation & Power and Housing & Urban Development Departments shall be governed by the provisions of the Public Works Department Code and special or general orders issued by the Government from time to time. Note 4 - In respect of Residential Buildings, Circuit Houses, Inspection Bungalows and Sanitary Water-Supply and Electrical Installations, where type plans and monetary limits have been prescribed with concurrence of the Finance Department, further concurrence of the Finance Department will not be necessary for according administrative approval irrespective of monetary limits. It shall be the responsibility of the Works Department to revise type plans consequent to revision in design or Schedule of Rates from

time to time and inform the Departments of Government and Subordinate Offices of the changes in the type plans and monetary limits. Note 5 - A Group of works forming one project shall be considered as one work for the purpose of according administrative approval. Note 6 - Cases where revision of estimate requires revised administrative approval beyond the monetary limits prescribed in favour of Heads of Departments, Administrative Departments, as the case may be shall be referred to the Administrative Department/ Finance Department for approval/concurrence.

14. Power to Refund Revenue.

- Subject to the provisions of the relevant Acts and Rules made thereunder, the authority in whose favour revenue has been credited is empowered to refund such revenue in the following circumstances - (a) Wrong credits of revenue (b) Over payments of revenue (c) Where the competent authority decided to abandon any scheme examination etc., for which fees or other charges were realised in advance. Note 1 - Advance deposit of rent for occupation of Tourist Bungalows, etc., should not be treated as revenue but as deposit. If a person depositing the advance does not occupy the accommodation offered and is entitled to refund under the relevant rules the amount can be refunded. Note 2 - If a fee has been realised for rendering any service which is actually not rendered, the authority who collected the fee is empowered to refund it. Note 3 - Rules 166 to 169 of the Orissa General Financial Rules and the general procedure for refund of revenue prescribed in Subsidiary Rules 345 to 349-A of the Orissa Treasury Code, should be followed.

15. Power to write off of losses.

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

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

16. Local Purchase of stationery.

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

17. Expenditure sanction.

- Expenditure sanction is required only of such schemes and services for which financial provision is made by means of New Demand Schedules. Administrative Departments are competent to issue expenditure sanction subject to the following conditions : (a) There should be adequate Budget Provision for the purpose. (b) Prior concurrence of Finance Department will be necessary in cases where specific point for Posts-budget examination has been raised by the Finance Department at the time of pre-budget scrutiny or where Financial Department have expressly stipulated post-budget scrutiny by them. (c) Restrictions and limitations regarding creation of posts, sanction of re-appropriation, grant of loans, sanction of contingent expenditure, grants-in-aid, contracts, etc., specified in the relevant rules should be observed. (d) In the case of Works Projects governed by Public Works Department Code separate expenditure sanction is not necessary, if specific Budget provision is available. In all cases, however, administrative approval must be obtained before commencement of the work. In exceptional cases, where it is considered necessary to go ahead with execution of the work in anticipation of administrative approval, specific authorisation of Government must be obtained before expenditure is incurred or work-order is issued. The concerned Administrative Department can issue such authorisation in cases where the rough estimated cost is within its powers for according administrative approval. In all cases on such authorisation, administrative approval must be accorded by the competent authority within three months from the date of commencement of the work without which no expenditure can be incurred after three months from the date of commencement of the work. (e) In respect of schemes/proposals which have not been cleared by the Finance Department at the stage of pre-Budget scrutiny. Administrative Department may, pending reference of those schemes/ proposals to the Finance Department, sanction expenditure for the first four months of the financial year, that is, till the end of June, subject to the following conditions : (i) The sanction shall ordinarily be restricted to continuing posts and normal requirements of contingent and travelling expenditure and grants-in-aid stipends and scholarships in respect of continuing schemes. Prior concurrence of the Finance Department will be necessary for continuance of posts created for time-bound operations, purchased of tools, plants, vehicles and heavy machinery and contingent expenses exceeding Rs. 1 lakh. (ii) It shall be the responsibility of the Administrative Department to communicate the particulars of schemes/ proposals for further scrutiny to the Head of Department concerned for regulating the expenditure suitably. The Department shall also take steps to get the schemes/ proposals cleared expeditiously so that full expenditure may be authorised without avoidable delay. Note - Heads of Departments may authorise expenditure on continuing non-Plan Schemes for which provision has been made in the Budget after pre-Budget scrutiny subject to the restrictions and limitations on creation of posts, sanction of pre-appropriation, grants, of loans, sanction of contingent and miscellaneous expenditure, grants-in-aid etc., specified under the relevant rules. (f) In case Finance Department impose any further conditions over and above those mentioned

above, it would be the responsibility of Administrative Departments and Heads of Departments to regulate expenditure in accordance with those conditions.

18. Insurance of Government property.

- Government property, movable or immovable shall ordinarily not be insured. No subordinate authority shall undertake any liability of expenditure in connection with insurance of such property without prior concurrence of the Finance Department except to the extent indicated below :Where in the discretion of the Administrative Department or the Head of the Department expenditure on insurance is required to be incurred, the Administrative Department or the Head of Department as the case may be, shall have full powers to sanction such expenditure. Where for booking of goods by rail or road, there is only one set of rates and no alternative owners risk rates, the charges for carriage of goods shall be treated as freight charges.

19. Trading operations.

- Notwithstanding anything contained in these rules all proposals.-(a)for the purchase of commodities not intended for Government consumption, but for sale or issue to the Public or any other authority;(b)for the fixation of prices in respect of direct trading operations of Government; and(c)from Government companies and undertakings which may be referred to the Government for fixation of prices for their products or stocks shall be referred to the Finance Department for concurrence before approval :Provided, however, that a proposal under Clause (a) or (b) may not be referred to the Finance Department for concurrence if the value of the transaction in each case is below Rs. 2 lakhs.

20. Powers of subordinate authorities.

- Head of Offices other than those in the Secretariat and Heads of Departments shall have powers to sanction contingent expenditure subject to the following conditions:-(a)No expenditure shall be incurred without valid appropriation or re-appropriation sanctioned by the competent authority.(b)Rules for supply of articles for public services contained in the Orissa General Financial Rules and subsidiary instructions and orders, if any;(c)No contingent expenditure involving any departure from rules, orders, restrictions or scales shall be incurred nor shall any liability be undertaken in connection therewith except with prior concurrence of the Finance Department.(d)[Subject to the conditions mentioned above the general powers of the Heads of Offices to sanction contingent expenditure will be as follows : [Substituted by F.D. No. 38595 dated 7.9.1992.]

Authority	Extent of powers	
	Recurring	Non-recurring
(1)	(2)	(3)
(i) Collectors	Rs. 6,000 per annum in each case	Rs. 15,000 in each case
(ii) Heads of Subordinate	Rs. 2,000 per annum in each case	Rs. 5000 in each case.]

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

21. [Miscellaneous. [Substituted by F.D. No. 38595 dated 7.9.1992.]

(a) The powers of Administrative Departments, Heads of Departments and subordinate authorities in regard to matters not specified in these Rules, shall be such, as may have been or may hereafter be specified by general or special orders issued with the concurrence of the Finance Department. (b) Any Administrative Department. Head of Department or Head Office, + who has been exercising higher powers in respect of any particular item shall continue to exercise the powers. (c) The powers delegated under these rules can be exercised in respect of past cases also. Note - Past Cases mean, cases which were pending for decision on the date these rules came into force. Expenditure already incurred by an authority in excess of its powers should, however, be treated as irregular expenditure and regularised by ex post facto sanction by the authority who was competent to incur the expenditure when it was actually incurred and not by the authority who became competent after it was incurred. (d) The delegation of powers under these rules are subject to general or special ban imposed by the State Government as a measure of economy or otherwise.]

22. Financial Adviser.

(a) Financial Advisers/ Assistant Financial Advisers have been posted to assist Administrative Departments in Budget formulation, scrutiny of projects and programme, and for Post Budget vigilance to ensure that there are neither considerable shortfall in expenditure nor unforeseen excess for which provision has not been made in the original Budget or in the revised estimates. Close association of the Financial Adviser with the formulation and implementation of programmes involving expenditure- will facilitate more effective discharge of the Financial Adviser's responsibility. It is cardinal to the working of the scheme that the Financial Adviser should be associated with the formulation of schemes from the initial stage. The Financial Adviser will also be responsible for preparation of the Department's revenues and other Government dues. Maintenance of an efficient accounting system is essential for the purpose. (b) [The Financial Adviser shall be consulted in the matter of exercise of powers delegated under these rules. In all such cases where the Secretary of the Administrative Department proposes to overrule the advice of the Financial Adviser reference may be made to the Finance Department. [Substituted by F.D. No. 38595 dated 7.9.1992.] (c) The duties and responsibilities of the Financial Advisers/ Assistant Financial Advisers are defined and detailed in Annexure E. The Financial Advisers should not be saddled with pure administrative functions and items of work of miscellaneous and routine nature as that may hamper in due discharge of the duties and responsibilities specifically entrusted to them. The Financial Adviser and Chief Accounts Officer/ Accounts Officers attached to the Heads of Departments and other offices shall mutatis mutandis discharge the duties and functions entrusted to the Financial Advisers/ Assistant Financial Advisers attached to the Departments. (d) All proposals referred to the Finance Department should be accompanied with the comments of the Financial Adviser/ Assistant Financial Adviser.] Annexure-A Power to Create Posts [See Rule 8]

Authority

Conditions

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

Note - Proposals for creation of posts in respect of which another Department of government is the controlling authority under the Rules of Business shall be referred to that Department for concurrence. Copies of sanction orders should be furnished to that Department and the Finance Department for reference. Annexure-B [See Rule 8] Finance Department Resolution No. 10806 - Codes - 1/78-F., dated the 2nd March 1978 Subject - Simplification of procedure for extension of

temporary posts under regular establishment. Under the prevailing practice, creation and extension of temporary posts are sanctioned for one year at a time, usually up to 28th of February. Although need for continuance of posts for longer periods can be visualised at the time of sanction and posts can be sanctioned ab initio for more than one year, instances of such sanction are very few. This results in avoidable paper work and hardship to the staff in getting salary. Government after careful consideration, have been pleased to decide that all temporary posts under regular establishment will continue until terminated by orders of competent authority, i.e. Heads of Department in case of Non-Gazetted posts and Administrative Department in case of Gazetted posts.

3. To ensure elimination of posts that may outlive their utility, it has further been decided that there shall be annual review of establishment, both Gazetted and Non-Gazetted, as indicated below :

(i) In the month of February each year, Heads of Offices (including Heads of Departments and Secretaries to Government, in respect of their own offices) would review the sanctioned strength of their respective offices and record certificates in the form prescribed in Annexure I. The Heads of offices (other than Heads of Departments and Secretaries to Government) shall furnish these certificates before the close of February to their Heads of Department direct. Where the head of subordinate office functions under the direct control of a Department of Government he would submit the certificate to the Secretary of the Department, who may perform the functions of Head of the Department envisaged in this Resolution. (ii) In the first fortnight of March, the Heads of Department shall comprehensively review the sanctioned strength of their Organisations including subordinate offices and record certificates in the form prescribed in Annexure II. They shall issue orders simultaneously terminating such of the Non-Gazetted posts as may not be considered necessary with effect from dates the posts would not be required. The Heads of Departments would furnish, in duplicate, the certificate prescribed in Annexure II (together with its enclosure) to their respective Administrative Departments so as to reach them by 31st of March. (iii) Secretaries of Departments, after reviewing the staff strength of their own offices those of Subordinate Office (excluding Heads of Departments) functioning directly under them and the entries strength of Gazetted posts borne on their Budget, shall take immediate action to terminate the posts which may not be considered necessary with effect from dates the posts would not be required. They shall thereafter record certificates prescribed in Annexure III and send copy thereof (together with enclosures) so as to reach the Finance Department not later than 15th of April.

4. Government attach considerable importance to timely review and submission of the certificates mentioned above. Government have, therefore, been pleased to direct that Heads of Offices (including Heads of Departments and Secretaries to Government) shall not draw their pay for the month of April unless they furnish the certificates prescribed in this Resolution. They would be required to record on the body of their Pay Bills for April that the requisite certificates have been furnished to the prescribed authority quoting letter number and date in which the same has been submitted.

5. All previous instructions in this matter stand modified to the extent they are repugnant to the instructions herein contained.

Order - Ordered that the Resolution be published in the Orissa Gazette and copy forwarded to all concerned. Annexure-I Annual Establishment Review (Certificate by Heads of Offices) Name of the Office..... The sanctioned strength of the establishment as on 1st February 19..... is as indicated in Schedule I given below. I have reviewed the staff requirement having regard to the prescribed yardsticks, wherever applicable. I certify that continuance of all the posts except those set out in Schedule II is considered necessary.

Signature.....

Date..... Name.....

Designation.....

I

Details of sanctioned strength Name of the office

Sl. No.	Description of Post	Scale of Pay	Number of sanctioned posts	Remarks
	Permanent	Temporary	Total	
(1)	(2)	(3)	(4)	(5) (6) (7)

Signature.....

Date..... Name.....

Designation.....

II

Details of posts whose sanction needs termination Name of the office.....

Sl. No.	Description of post	G.O. Number and date in which sanctioned	Pay scale	Number of posts to be terminated	Date from which post(s) to be terminated
(1)	(2)	(3)	(4)	(5)	(6)

Signature.....

Date..... Name.....

Designation.....

Annexure II Annual Establishment Review (Certificate by Heads of Departments) Name of office..... The sanctioned strength of the Organisation including all its subordinate office as on the 1st February 19..... is as indicated in Schedule attached herewith. I have reviewed the staff requirement having regard to the prescribed, yardsticks wherever applicable. I certify that continuance of all the posts except those set out in Schedule II is considered necessary. I further certify that orders have issued terminating such of the non-gazetted posts which need not continue

beyond specified dates.

Signature.....

Date..... Name.....

Designation.....

I

Details of sanctioned strengthName of the office

Sl. No.	Description of Post	Scale of Pay	Number of sanctioned posts	Remarks
	Permanent	Temporary	Total	
(1)	(2)	(3)	(4)	(5) (6) (7)

Signature.....

Date..... Name.....

Designation.....

II

Details of posts whose sanction needs terminationName of the office.....

Name of the office	Description of post	G.O. Number and date in which sanctioned	Pay scale	Number of posts to be terminated	Date from which post(s) to be terminated	No. and date of order for termination of posts	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature.....

Date..... Name.....

Designation.....

Annexure IIIAnnual Establishment Review(Certificate by Heads of Government)Name of Department.....The sanctioned strength of the Department and subordinate offices (other than Heads of Departments) directly functioning under the Department as on the 1st February 19..... is as indicated in Schedule. I given below.I have reviewed the staff requirement having regard to the prescribed, yardsticks wherever applicable. I certify that continuance of all the posts except those set out in Schedule II is considered necessary.A set of certificates together with enclosures received from Heads of Departments is enclosed along with a list is Schedule III.I..... certify that order have issued terminating such of the posts which need not continue beyond specified dates.

Signature.....

Date..... Name.....

Designation.....

I

Details of sanctioned strengthName of the office

Sl. No.	Description of Post	Scale of Pay	Number of sanctioned posts	Remarks
	Permanent Temporary	Total		
(1)	(2)	(3)	(4)	(5) (6) (7)
		Signature.....		
	Date.....	Name.....		
		Designation.....		

II

Details of posts whose sanction needs terminationName of the office.....

Name of the office	Description of post	G.O. Number and date in which sanctioned	Pay scale	Number of posts to be terminated	Date from which post(s) to be terminated	No. and date of order for termination of posts	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Signature.....					
	Date.....	Name.....					
		Designation.....					

III

List if Heads of Department whose certificate on Annual Establishment Review along with enclosures are attached herewith

Sl. No.	Name of the Head of Department	No. of Sheets of enclosure
(1)	(2)	(3)
	Signature.....	
	Date.....	Name.....
		Designation.....

Annexure CSanction of Contingent Expenditure[See Rule 10]

Sl. No.	Item of expenditure	Restriction/clarification/monetary limit subjectto which expenditure can be incurred
(1)	(2)	(3)
1.	Purchase and repair of	(1) Purchase of new cycle and annualexpenditure on repairs shall be

- | | | |
|----|---|--|
| | | regulated by the monetary limits fixed by the Government. |
| | | (2) Except for special reasons to be recorded in writing no cycle shall be condemned before expiry of the prescribed period of life. |
| | | Subject to a maximum of Rs. 50 per month conveyance hire charges by the cheapest means of conveyance may be reimbursed to non-gazetted Government servants for journeys, not below two kilometres from their office or place of work, for which no travelling allowance is admissible under the rules. No reimbursement should however be made when such journeys are performed in the ordinary course of duty or compensatory leave or special remuneration is sanctioned for the purpose. |
| 2. | Conveyance hire charges | |
| 3. | Fixtures and furnitures and other articles of dead stock including survey appliances and instruments. | <p>(1) [Heads of Department may sanction expenditure up to Rs. 20,000 per annum subject to budget provision and the scale prescribed by the Government and rates approved by the Directorate of Export, Promotion and Marketing.] [Substituted by F.D. No. 38595 dated 7.9.1992.]</p> <p>(2) Fancy and costly furniture should not be purchased. Purchase of steel furniture should be restricted to ordinary chairs, tables and almirahs. Subject to budget provision and norms prescribed by Finance Department.</p> <p>(1) [Heads of Department may sanction demurrage, wharfage charges up to Rs. 2,000 in each case.] [Substituted by F.D. No. 38595 dated 7.9.1992.]</p> <p>(2) Administrative Departments may sanction airlifting of stores in cases of extreme urgency, which should</p> |
| 4. | Freight demurrage, wharfage charges. | |

- bereported to the Finance Department.
- (1) Office furnitures may be hired only when itis not supplied by the Public Works Department.
Electrical equipment, balls heaters, colters, clocks, etc., should nothowever he hired.
- (2) [Heads of Departments may sanction expenditure on hiring office furniture up to Rs. 2,000 per office per annum.] [Substituted by F.D. No. 38595 dated 7.9.1992.]
- Subject to any general or special order issuedby the Government, purchase of land for use by any
Departmentrequires sanction of Government in the Revenue Department.
- (1) Expenditure on law suits to whichGovernment is a party, fee of Law Officers, Advocates, Pleaders, etc., and reimbursement of legal expenditures incurred by aGovernment servant accused of an offence or sued for damages onthe ground of some act done by him in his official capacity maybe sanctioned by Administrative Departments and Heads ofDepartments with the concurrence of the Legal Remembrancer andin accordance with the Government instructions and rules inforce.
- (2) [Subject to budget provision and norms prescribedby Finance Department, Administrative Department shall have fullpower to sanction payment in advance and powers of Heads ofDepartment and Collectors shall be as follows :
[Substituted by F.D. No. 38595 dated 7.9.1992.]
Heads ofDepartment.....Rs. 7,500 in each caseCollectors.....Rs. 3,000 in
5. Hire of office furniture.
6. Land
7. Law Charges

		each case]
		(3) Payment in satisfaction of decreetal duesor awards are treated as 'charged expenditure' and should beregulated in accordance with the provision made in the Budget.
		(4) [Subject to budget provision and norms prescribedby Finance Department powers of - [Substituted by F.D. No. 38595 dated 7.9.1992.]
		Administrative Department and Heads ofDepartments shall be as follows :
		AdministrativeDepartment.....Full powersHeads of
		Departmen.....Rs.15,000 in eachcase.]
		(1) Where specific provision has been made inthe Budget with Finance Department's concurrence at thepre-budget stage, Administrative Departments may sanctionexpenditure themselves. These powers shall not however, beexercised by re-appropriation of funds from other heads.
8.	Motor vehicles including Motor cycles, motor boats andlaunches.	
	(i) Purchase	
	(ii) Maintenance, upkeep and repairs	
		(2) Expenditure may be sanctioned subject tothe scales and monetary limit prescribed under the RulesRegulating Control and use of Government vehicles.
9.	Municipal rates and taxes	Payment of Municipal rates and taxes should beregulated in accordance with the provisions of Chapter IV of theOrissa Public Works, Department Code and Government instructionsissued from time to time.
10.	Petty Works and repairs	(1) [Subject to the provisions ofDepartmental Rules, if any, expenditure on petty works andrepairs, not exceeding Rs. 10,000 in each case, may beclassified as contingent expenditure and sanctioned by

		<p>the administrative Departments/Heads of Department concerned. Constructions and repairs exceeding Rs. 10,000 should be treated as works expenditure and handled by the Works Department.] [Substituted by F.D. No. 38595 dated 7.9.1992.](2) Subject to the terms of lease/requisition, expenditure on repairs/alteration to hired/requisitioned buildings not exceeding Rs. 5,000 in each case may be sanctioned Administrative Department and Heads of Departments concerned. Arrangements should be made in such cases to remove the installation/ materials added to the buildings after their release.</p>
	<p>(i) Execution of petty works and repairs including special repairs to Government buildings, provisions of sanitary fittings, water supply and electricity and repair of the installations.(ii) Repairs and alteration to hired and requisitioned buildings.</p>	
11.	Post and Telegraph charges-	<p>(1) Postal charges should not be drawn in contingent bills for non-service stamps unless required for foreign mail.</p> <p>(2) Service postage stamps should not be used for private correspondence of Government servants e.g., applications/ representations for pay, leave, transfer, Provident Fund advance, income-tax payment, etc.</p> <p>(3) Where the cost of an establishment is chargeable to more than one head of account, charges for service stamps should be divided proportionately.</p> <p>(4) Charges for remittance of money by postal money-order for payment of</p>
	(i) Postage charges	
	(ii) Money-order Commission.	

Government dues should ordinarily be borne by the payee. The cost of remittance may, however, be borne by the Government in the following cases:

- (i) Remittance of revenue collected at outlying stations to Treasuries.
- (ii) Pay, allowances and contingent charges of subordinate Government Servants posted in outlying stations situated at a distance of more than eight kilometers from the nearest Treasury as provided under S.R. 156 of the Treasury Code.
- (iii) Scholarships/stipends of students with prior approval of the sanctioning authority.
- (iv) Any other case with specific approval of the Government.

Where service stamps are not accepted for telegrams payment may be made under the Credit Account System on receipt of bills from the Posts and Telegraphs Office. If, however, Credit Account System cannot be availed of, expenditure may be incurred out of the Permanent Advance. Foreign, State telegrams and inland telegrams bearing priority indications may be issued by the authority specified in the rules framed by the Director-General of Posts and Telegraphs.

(iii) Telegram charges

12.

Printing

Forms prescribed for use in Courts and Government offices are printed at the Government Press. Printing of forms in any other press without previous sanction of Government is prohibited. Proposals with cost estimates for local printing of forms in other presses may, where necessary, be submitted to Government for approval in consultation with the Director of Printing, Stationery and Publication. Where local printing is undertaken,

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| | | formal contracts should be entered into with the presses. |
| | | Subject to Budget provision and norms prescribed by Finance Department, Administrative Departments and Heads of Departments may have full powers to sanction binding charges for registers, books, periodicals, reports, etc., through local press or binders as the case may be. |
| 13. | Binding charges | |
| | | Official publications of the State Government like the Gazette, Civil List, Codes, Manuals, Annual Reports, etc., should be obtained from the Government Press free of cost. Distribution of the publication should be controlled by the Administrative Departments/ Heads of Departments concerned with the publication. |
| 14. | Publications- | |
| | (i) Official Publications of the Government of Orissa | |
| | (ii) Non-official publication and the publications of the Government of India and other State Governments. | Administrative Departments and Heads of Departments may sanction expenditure on purchase of Non-official Publications and Publications of the Government of India and other State Government subject to availability of Budget provision and observance of the normal rules. |
| 15. | Hiring of accommodation for office, office-cum-residence and other official purpose like store, dispensary, hostels etc. | (1) subject to provisions under Rule 157 of the Orissa General Financial Rules, accommodation for office purpose may be hired on the basis of a certificate of non-availability of Government accommodation from the Departmental authority in charge of Government buildings in the locality and certificate of fair-rent from an officer not below the rank of an Assistant Engineer. |

In the New Capital, the certificate of nonavailability should be obtained from the Director of Estate. A fair-rent certificate shall ordinarily remain valid for a period of three years from the date of issue.

(2) [In special and unavoidable circumstances Administrative Departments and Heads of Departments may hire accommodation for office purposes at a rent not exceeding Rs.200 per month without obtaining fair-rent certificate.]
[Substituted by F.D. No. 38595 dated 7.9.1992.]

(3) The rent for a hired building should not ordinarily exceed the certified fair-rent. In special circumstances, however, Administrative Departments and Heads of Departments may sanction rent up to 10 per cent above the certified rent.

(4) Accommodation should not ordinarily be hired for purely residential purposes. For office purposes the scale of accommodation shall be as follows :

{|

(a) Head of Department	250-300 Sq.ft.
(b) Class-I Officer	200-250 Sq.ft.
(c) Gazetted Officer	100-175 Sq.ft.
(d) Head Ministerial	50 Sq.ft.
(e) Assistant/ Clerk/ Auditor, etc.	40 sq.ft.
(f) Stenographer/ Typist Diarist/ Record Supplier, etc.	30 Sq.ft.

| - |||| Reasonable allowance may be made for special requirement of accommodation, if any, for Court work, Record Room, etc. The authorities sanctioning rent should certify that the accommodation hired is in accordance with the prescribed scale. | - |||| (5) Where accommodation is hired for Office-cum-Residential purpose the residential portion should be allotted to the incumbent

of a specific post and thereafter it should be binding on him and his successors to occupy that portion until, alternative accommodation is secured for office alone. Only such accommodation as is surplus to office requirement may be set apart for residence and the accommodation so set apart should not be in excess of what is appropriate to the status of the Officer. The rent payable by the officer should be determined on the basis of plinth area or at the rate of 10 per cent of his monthly pay, whichever is higher, subject to a maximum of 50 per cent of the rent of the house.|-||| (6) Out-houses, if any, may be utilised as store or allotted to the Class IV staff on payment of rent.|-||| (7) No accommodation should be hired for a period exceeding 5 years at a time. No accommodation should also be hired under these rules at any place outside the State. The provisions to the Orissa General Financial Rules not inconsistent with these provisions should be followed.|-||| (8) [Powers of Administrative Departments and Heads of Departments to sanction rent for hired accommodation shall be as following: [Substituted by F.D. No. 38595 dated 7.9.1992.]|-||| (i) Administrative Departments.....Full powers(ii) Heads of Departments.....Rs. 25,000 per annum in each case(iii) Revenue Divisional Commissioner.....Upto Rs. 7,500 per month for storage of food grains.]|-||| (9) Where the Finance Department or the Administrative Department have concurred in the sanction of house rent, renewal of sanction subject to production of fair-rent certificate and certificate of non-availability of accommodation, as provided under Para. (1) may be accorded by the Department/ Heads of Departments concerned for a further period of three years.|-| 16.| Staff paid from contingencies.|| (1) Remuneration of staff paid from contingencies shall be regulated by the general or special orders issued by the Government in that behalf from time to time.|-||| (2) Where sanction is accorded for contingent paid staff, the yardstick, if any, prescribed for the purpose should be observed and details thereof, together with the reasons for creation of such staff should be indicated in the sanction order;|-| 17.| Stationery and Printing articles.|| Stationery articles for office use are supplied by the Directorate of Printing, Stationery & Publication in accordance with the provisions of the Government Press Manual. Local purchase of stationery should be regulated in accordance with the instructions issued by the Government from time to time.|-| 18.| Stores.|| Subject to the provisions of these rules, the provisions of the Orissa General Financial Rules shall apply to purchase of stocks and stores.|-| 19.| Supply of liveries, badges etc., and grant of washing allowance.|| (i) Expenditure on supply of liveries and payment of washing allowance may be sanctioned by Administrative Departments and Heads of Departments subject to the monetary limits, scales of supply periodicity of renewal, etc., fixed by the Finance Department.|-||| (ii) Liveries to Peons on temporary establishment on the scale as allowed to permanent Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provision and eligibility.|-||| (iii) Liveries to Class IV Government Servants other than Peons may be sanctioned by Administrative Department and Heads of Departments as the case may be subject to budget provisions and eligibility|-| 20.| Installation of Telephone|| Administrative Departments and Heads of Departments may sanction installation of telephones in consideration of nature of duty attached to the office concerned. Administrative Departments and Heads of Departments shall have full powers to sanction expenditure on telephone charges (including trunk calls) and rentals.|-| 21.| Tents and Camps Furnitures|| (1) Initial supply of tents and camp furniture should not be made to any office/establishment without prior approval of the Administrative Department indicating the scale of supply in respect of each time.|-||| (2) Tents, Durries, etc., should normally be purchased from jails.|-| 22.| Typewriters|| (1) The number of Typewriters should not ordinarily exceed the number of Typists and Stenographers in

the office. Where observance of this condition is not possible the Secretary of the Department may sanction purchase of additional typewriters for reasons to be recorded in writing.|-||| (2) Typewriters should be purchased through the Director, Printing, Stationery & Publication.|-| 23. Iron Safe|| Not more than one iron safe of a reasonable size should be purchased for one Drawing and Disbursing Officer.|-| 24. Duplicator|| (1) Subject to budget provision and norms prescribed by Finance Department, not more than two duplicators, electrically or manually operated shall be purchased for an office.|-||| (2) Duplicator shall be purchased through the Director, Printing, Stationery and Publication.|-| 25. Purchase of Instruments Minor Equipments and Apparatus.|| [Subject to budget provision and norms prescribed by Finance Departments may sanction expenditure upto Rs. 7,500 per annum.] [Substituted by F.D. No. 38595 dated 7.9.1992.]|-| 26. Payment of Customs duty and other expenses in respect of imported items.|| [Subject to budget and norms, prescribed by Finance Department power of- [Substituted by F.D. No. 38595 dated 7.9.1992.]|-|| 1. Administrative Department - Full powers|-|| 2. Heads of Department - Rs. 15,000 in each case]|-| 27. Sanction of expenditure on hosting lunch/dinner or entertainment/ sight seeing etc. to delegates from the Central/ State Government attending Inter-State Zonal/Regional Council Meetings convened by the Department.|| [Subject to budget provision and norms prescribed by Finance Department, the Administrative Department may sanction expenditure upto Rs. 15,000 per annum.] [Substituted by F.D. No. 38595 dated 7.9.1992.]|-| 28. Purchase of Hot Weather Equipments, Air Cooler, Water Cooler and Air Conditioners, etc.|| Subject to budget provision and norms prescribed by Finance Department the Administrative Department have full powers.|-| 29. Purchase of calculating machines (i.e. hand operated, electrical or battery operated.)|| Subject to budget provision and norms prescribed by Finance Department|-|| Administrative Department.....Full Powers|-|| Heads of Department.....Full Powers|-| 30. Purchase of plain paper/copier (Xerox)|| Subject to budget provision and norms prescribed by Finance Department, the Administrative Department may sanction purchase of not more than one plain paper copier/Xerox for the Department.|-| 31. Repairs to calculating, punching, sorting and Xerox machines.|| Subject to budget provisions and norms prescribed by Finance Department have full powers to sanction expenditure on repairs.|-| 32. Sanction of ex gratia payment to the family of a deceased Government servant.|| Subject to budget provision and guidelines issued from time to time by the Finance Department. The Administrative Department will have full power to sanction under orders of Chief Minister, ex gratia payment to the family of a deceased Government servant to the following extent: Six month pay subject to minimum of Rs. 4,000 and maximum of Rs. 12,000.|-| 33. Sanction of expenditure on official entertainment|| [Subject to budget provision Secretaries to Departments of Government and Special Relief Commissioner, Orissa may sanction expenditure up to Rs. 5,000 per annum.] [Substituted by F.D. No. 38595 dated 7.9.1992.]]} Annexure D Powers of Heads of Offices to Sanction Contingent Expenditure [See Rule 20]

Sl. No.	Item of expenditure	Extent of powers	Restrictions/conditions
(1)	(2)	(3)	(4)
1.	Advertisement charges	Full powers	The provisions of Rule 121 of the O.G.F.R. Vol.I shall be observed. All advertisement shall be routed through the I.

			& P.R. Department.
			Purchase of new cycles and repairs shall be subject to the monetary limits fixed by the Government. Condemnation of cycles shall also be regulated by the instructions issued by the Government from time to time.
2.	Bi-cycle (Purchase and repairs)	Full powers	Expenses in connection with remittances between Treasuries and Sub-Treasuries shall be treated as contingent charges of the Treasury or Subtreasury concerned.
3.	Charges of remittance	Full powers	Conveyance hire charges for transportation may be paid at the prevailing local rates provided the Head of Office certifies that the expenditure was essential.
4.	Conveyance hire charges	Full powers	
5. [[Substituted by F.D. No. 38595 dated 7.9.1992.]	Fixtures and furnitures (including repairs)	Rs. 3,000 per annum	Fancy and costly wooden furniture shall not be purchased.]
6. [[Substituted by F.D. No. 38595 dated 7.9.1992.]	Freight charges	Rs. 2,000 in each case]	
7.	Demurrage and wharfage charges	Rs. 1,000 in each case	Subject to budget provision and norms prescribed by the Finance Department]
8.	Hot and Cold weather charges.	Full powers	Sanction to expenditure shall be subject to the prescribed monetary limit.
9. [[Substituted by F.D. No. 38595 dated 7.9.1992.]	Instruments and minor equipments and apparatus	Rs. 4,500 per annum	Subject to budget provision and norms prescribed by Finance Department.]
10.	Maintenance and repairs of motor vehicles	Full powers	Subject to the scales and monetary limit fixed in the rules regulating control and use of Government vehicles.

11.	Municipal rates and taxes	Full powers	Subject to the restrictions under Sl. No. 11 of Annexure 'C'
12.	Post and Telegraph Charges	Full powers	
13. [[Substituted by F.D. No. 38595 dated 7.9.1992.]	Telephone charges-		
	(i) Rental	Full powers	
	(ii) Call charges including Trunk Calls	Rs. 3,000 per annum]	
14. [[Substituted by F.D. No. 38595 dated 7.9.1992.]	Non-official publications and publications of the Government of India and other State Government	Rs. 50,000	Non-official publications shall not include newspaper and magazines.]
15.	Purchase of Typewriter	Full powers	The number of typewriters shall not exceed the number of Typists and Stenographers in the office. New purchases shall not be made except for replacement of condemned machines.
16.	Iron safe	Full powers	Not more than one Iron safe shall be purchased for each Drawing Officer.
17.	Reimbursement of medical expenses	Full powers	Sanction of expenditure shall be subject to the prescribed and instructions.
18.	Supply of Liveries, etc. and grant of washing allowances to peons and other Class IV employees	Full powers	Subject to budget provision and norms prescribed by Finance Department.
19. [[Substituted by F.D. No. 38595 dated 7.9.1992.]	Hiring of accommodation for storage of food grains		Subject to budget provision and norms prescribed by Finance Department, Collector may sanction rent upto Rs. 1,500 per month on the basis of fair rent and non-availability certificate from competent authority.]

[Annexure E] [Substituted by F.D. No. 38595 dated 7.9.1992.] Duties and Responsibilities of Financial Adviser/assistant Financial Advisers In supersession of all previous instructions issued in the matter the following functions shall be discharged by the Financial Adviser/ Assistant Financial Adviser in relation to Department(s) to which he is attached. It will be his duty -(i) to ensure that the Budget is drawn up according to the instructions issued by the Finance Department from time to time. (ii) to scrutinise Budget proposals thoroughly before sending them to the Finance Department. (iii) to see that complete departmental accounts are maintained in accordance with the requirements under the Orissa General Financial Rules. It should in particular, be ensured that the department not only maintains accounts of expenditure against the Grants of Appropriations directly controlled by each but also obtains figures of the expenditure incurred by the subordinate offices so that the department has the complete month to month picture of the entire expenditure falling within its jurisdiction; (iv) to watch and review the progress of expenditure against sanctioned grants through maintenance of necessary registers and to issue timely warning to the controlling authorities that the progress of expenditure is even. (v) to ensure the proper maintenance of the Register of liabilities and commitments as required under the O.G.F.R. to facilitate realistic preparation of Budget estimates, watching of book debits and timely surrender of anticipated savings. (vi) to screen the proposals for supplementary demands for grants; (vii) to scrutinise proposals for further delegation of powers to subordinate authorities; (viii) to keep himself closely associated with the formation of schemes and important expenditure proposals from their initial stages. (ix) to watch and ensure the compliance of audit objection, inspection reports, Draft Audit Paras, etc; (x) to screen all expenditure proposals requiring to be referred by Finance Department for concurrence or comments; (xi) to ensure regular and timely submission of statements, reports and returns as prescribed/required by the Finance Department; (xii) to pursue irregular payment, when noticed, with a view to rectifying the situation and to take steps to prevent that such lapses do not recur. (xiii) to vigorously pursue audit and accounting irregularities brought to notice by the Accountant-General with the Office concerned with a view to finalising the action thereon so as to rectify the irregularities and if it is sufficiently serious to bring the same to the notice of the higher authorities and to initiate necessary departmental action with the least possible delay; (xiv) to take effective steps for reconciliation of departmental figures with those recorded in the levels of account of Accountant-General every month and to ensure the reconciliation of the final accounts of the year before the end of June; (xv) to supply necessary materials required by the Accountant-General in connection with the preparation of Appropriation Accounts within the prescribed time-limit; (xvi) to peruse the defects pointed out in the Appropriation Accounts and the irregularities incorporated in the audit report of the Accountant-General and to take prompt action to rectify such defects/irregularities and to issue general instructions to avoid recurrence of such lapses; (xvii) to control and supervise the functions of the Internal Auditors of the Departments and to ensure effective check and audit of the accounts of the Subordinate offices; (xviii) to exercise necessary control on all financial matters; (xix) to ensure prompt and timely collection of revenue and receipts due to Government by prescription of monthly target to collection and review of the demand, collection and balance statements; (xx) to deal with the review of receipts and expenditure. (xxi) any other financial matter that may be assigned to him, the Secretary of the Administrative Department subject to the condition that the Financial Adviser should not be saddled with items of work relating to conditions of service and establishment such as grant of Subsistence Allowances, Special Pay, Pay Fixation, Pension, preaudit of travelling expenses, disciplinary proceedings as entrustment of such

duties may detract the Financial Advisers from paying due and adequate attention to legitimate and more important duties.