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CHAPTER I

Project Objective:
The Objective of Project is to enhance the socio-economic status of the poor, especially women and disadvantaged groups of the state.

1. Introduction:

1.1 This Manual may be called Finance Manual of Odisha Livelihoods Mission (OLM).
1.2 This manual shall come into effect from the date of its approval by the Governing Body of OLM.
1.3 Any provision not covered under this manual shall be decided by the Governing Body.
1.4 The main purpose of the manual is to ensure a sound financial management practice by providing a guideline for integrating planning, budgeting, accounting, financial reporting, internal control, auditing, procurement, disbursement and the physical performance of the project for managing project resources efficiently and effectively to achieve the objectives of the project.
1.5 This manual is applicable for financial administration of every activity of different areas of operation where disbursement from the project budget or any financial liability on behalf of the project is incurred.
1.6 Amendment of the manual-
   1.6.1 Only the State Mission Management Unit of TRIPTI/NRLM under the approval of the GB may amend this manual.
   1.6.2 All such amendments must be circulated to all concerned.
   1.6.3 Such circular should contain details of portion to be replaced and the date from which this will be effective.
   1.6.4 The Finance Unit at SMMU will maintain this manual.
2.0 The Mission

2.1 Orissa Poverty Reduction Mission (OPRM) was constituted under Societies Registration Act, No. XXI of 1860 through the Certificate No. 22378/106 of 2006-07, which was reconstituted and renamed as Odisha Livelihoods Mission (OLM) which is implementing both NRLM/TRIPTI.

The organization of OLM has been divided into four levels.

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2.2 Institutional Governance

The society is governed by a set of bylaws and has a governing body headed by the Chief Minister of Odisha. The governing body of the Society has constituted an executive committee for extension of the policy decision to the field level and exercise all powers vested in it. The executive committee is headed by the Chief Secretary, Govt. of Odisha. The following are the bodies and authorities of the Society:

a. Governing Body

The Governing Body has full control of the affairs of the Society and will have authority to exercise and perform all the powers, acts and deeds of the Society consistent with the aims and objectives of the Society, in particular and without prejudice to the generality of foregoing provision

b. Executive Committee

Executive Committee is responsible for acting for and doing all deeds on behalf of the Governing Body and for taking all decisions and exercising all the powers,
vested in the Governing Body except those which the Governing Body may specifically specify to be excluded from the jurisdiction of the Executive Committee.

c. Programme Committees and such other bodies:
These are optional bodies which may be formed as deemed feasible and as per the discretion of the Mission Director-cum-CEO

2.3 Functions of different committees/authorities
2.3.1 Governing Body:

i. shall provide overall policy guidance and direction for the efficient functioning of the Mission in fulfilling its vision and objectives

ii. shall consider the Balance Sheet and annual audited accounts of the Mission presented by the Member Secretary along with the remarks thereon by the Executive Committee.

iii. shall consider the Annual Report presented by the Member Secretary along with the comments thereon by the Executive Committee.

iv. shall approve the Annual Action Plan and budget for the ensuing year.

v. shall ensure that the Mission adheres to the norms set out by the funding agency and State Government from time to time and fulfills all the agreements, covenants and contracts entered into by the mission.

vi. To formulate, alter and amend the objectives, rules and regulations of the Society, constitute committees from time to time as and when necessary for effective execution of the programmes and schemes.

vii. Delegates powers and function to the employees, committees and the consultants of the society.

2.3.2 Executive Committee

a) Implement the policies/decisions of the Governing Body

b) Delegate its power, other than those of making rules, to the Chairman.
c) Appoint committees, sub-committees, expert panels, task-force working or study groups and Boards etc. for such purpose and on such terms as it may deem fit, and to remove any of them.

d) Recruit and appoint all staff of the Mission through a competitive & transparent process.

e) Set policy for the Mission.

f) Ensure that the Mission considers any comments made by funding agencies on the progress in the implementation of the projects sponsored and funded by them.

g) Monitor progress of the project to ensure achievement of project objectives.

h) Closely monitor the financial position of the Mission in order to ensure timely income flow and to review annual audited accounts.

i) Do generally all such acts and things, as may be necessary or incidental to carrying out the objectives of the Mission or any of them. Provided that nothing herein contained shall authorize the Executive Committee to do any act or to pass any bye laws which may be repugnant to the provisions hereof, to the powers hereby conferred on the Executive Committee and other authorities, or which may be inconsistent with the objectives of the Mission.

j) Undertake any other activities that are consistent with the aims and objectives of the society.

2.3.3 Chairman of EC:

i. The Chief Secretary, Govt. of Odisha shall be the Chairman of the Executive Committee.

ii. The Chairman of the Executive Committee shall

   a) Preside over the Executive Committee meeting.

   a) Ensure that the affairs of the Authority are running efficiently and in accordance with the provision of the project, the Rules, Regulation of the Executive Committee.

   b) Have power to call for by a requisition in writing signed by him or to require the Member Secretary, to convene a meeting of the Executive Committee.

   c) In case the vote for and against a particular issue being equal, he can exercise his opinion by casting his vote.
d) The sole and absolute authority to judge the validity of the vote cast by members at all meetings of the Executive Committee

e) Entitled to invite any other person to attend the meeting of the Executive Committee provided that such persons shall have no power of voting

f) Direct the Member-Secretary to call a special Meeting of the Executive Committee at short notice in case of emergency and

g) Ensure observance of Rules, Regulation and instructions by the State Project Director and other functionaries of the OLM.

2.3.4 Vice-Chairman of EC:

i. The Secretary, Panchayati Raj Department, Govt. of Odisha shall be the Vice-Chairman of the Executive Committee.

ii. The Vice-Chairman of the Executive Committee shall
   a) Assist the Chairman in Preside over the Meeting of EC.
   b. Ensure that the affairs of the Authority are running efficiently and in accordance with the provision of the project, the Rules, Regulation of the Executive Committee.
   c. Have power to call for by a requisition in writing signed by him or to require the Member Secretary, to convene a meeting of the Executive Committee with prior permission of Chairman.
   d. Ensure observance of Rules, Regulation and instructions by the State Project Director and other functionaries of the OLM.
   e. Shall monitor the project activity regular basis
   f. Shall conduct review of the staff as and when required.
   h. He shall exercise his financial powers keeping in view the advice of the SMD-cum-CEO.

2.4 State Mission Director-cum-CEO/Member Secretary:

i. The State Mission Director shall be the Member Secretary & Chief Executive Officer of the mission.

ii. He shall be responsible for proper administration of the affairs of the Mission and implementation of the various activities of the mission.

iii. He shall exercise his financial powers keeping in view the advice of the FA/AFA.

iv. The Director may at his discretion, for reasons to be recorded in writing, depart from the advice of FA/AFA and all such cases shall be promptly brought to the notice of the Vice-Chairman.

v. He shall ensure that
   a) Proper arrangements for security of cash balance, property of the mission have been made.
b) Steps have been taken to ensure correctness of prescribed accounts & returns and for the punctuality of their completion and submission.
c) Expenditure is kept within the limits of the authorized appropriation.
d) Funds allotted have been expended in furtherance of the objectives of the Mission and on items for which provision has been made and approved.
e) He should keep himself acquainted with the progress of expenditure, commitments and liabilities incurred but not paid.
f) His responsibility extends not only to project monitoring preparation and submission of monthly and other periodical financial & physical performance reports but also timely preparation and submission of such other reports as are required by Govt. of India, Govt. of Odisha & Funding agencies.

2.4 Project Component:

The proposed project includes the following components.

1. Institutional Building
2. Capacity Building
3. Community Investment Fund
4. Livelihood Promotion Fund
5. Strategic Communication
6. Monitoring & Evaluation
7. Human Resource
8. Project Management

2.5 Project Management Unit- The responsibility of implementation of the project is vested with the State Mission Management Unit (SMMU), District Mission Management Unit (DMMU) and Block Mission Management Unit (BMMU). An integrated and well coordinated approach will be adopted to insure an efficient and effective financial system with good transparency level for the success of the project.

2.5.1 State Mission Management Unit (SMMU): SMMU will constitute a team of professionals with expertise in institution building, capacity building, social development, livelihoods, microfinance, communication, monitoring and evaluation, human resources development, and finance who will be grouped into three broad functional units: Programme Unit, Administration Unit, and Financial Management and Procurement Unit headed by three Assistant Project Directors

2.5.2 District Mission Management Unit (DMMU): At the district level the project is headed by the district collector (District Mission Leader). The Project Director, DRDA (District Mission co-ordinator) will be in overall charge of the day to day affairs of the mission supported by a District Project Manager (DPM). The DPM will be
responsible for coordinating, implementing and managing project activities in the district.

2.5.3 Block Mission Management Unit (BMMU): At the block level Block Development Officer (Block Mission Leader) will be in charge of the Mission supported by a Block Project Manager (BPM). BMMU plays a crucial role in project implementation being supported by an Institution Building Facilitator, Livelihoods Facilitator, Financial Inclusion Coordinator, Accountant and Skill Coordinators. This Unit will facilitate the formation and functioning of SHGs, GP Level SHG Federations and Block Level SHG Federations (BLF). Along with a cadre of Community Resource Persons, the BMMU will be responsible for Panchayat and block level implementation.
3. **Definition**:

a. “**Financial Year**” means the year commencing on 1st April of a calendar year and ending on 31st March of the following calendar year.


c. “**Special Officer**” means the Project Manager (Financial Management) appointed by the Authority to assist the FA in all matters connected with finance, accounts and all types of audit of the authority.

d. “**State Mission Management Unit (SMMU)**” means the headquarter office of the Odisha Livelihoods Mission at State level.

e. “**District Mission Management Unit (DMMU)**” means the headquarter office of the Odisha Livelihoods Mission at district level.

f. “**Block Mission Management Unit (BMMU)**” means the headquarter office of the Odisha Livelihoods Mission at block level.

g. “**Gram Panchayat Level Federation (GPLF)**” means the office located at Gram Panchayat level, which will be a federation registered under Society Registration Act. GPLF comprises of the selected Self help Group (SHG) members under the Gram Panchayat.

h. “**Self Help Group (SHG)**” means the association of women at the village level.

i. “**Chairman**” means the Chairman of the Governing body and Executive Committee of the Mission.

j. “**Director**” means the Chief Executive Officer of the Mission and who shall be the member secretary of the Executive committee.

k. “**District Project Manager (DPM)**” means the officer appointed / nominated by the authority to manage the affairs of the DMMU.
l. “Block Project Manager (BPM) means the officer appointed /nominated by the authority to manage the affairs of the BMMU.

m. “Administrative approval” means formal acceptance by the competent authority concerned of the proposals for incurring any expenditure.

n. “Financial Sanction” means sanction accorded from the competent authority for expenditure by a separate order or by signature or counter signature on bills or proposals.

o. “Bank” means

i. – At State level, a Nationalised bank in which the funds of the authority are to be kept in Current/Savings/Fixed deposit account.

ii. – At District, Block, Panchayat level the Nationalised or Scheduled Bank in which the funds of the OLM are kept in Savings Bank Account.

p. “Budget” means the statement of estimated annual action plan of the mission for any financial year as approved by the competent authority.

q. “Competent Authority” means the authority to whom the power has been given or delegated by the rule or regulation of the mission to accord any administrative approval or sanction of expenditure.

r. “Capital Expenditure” means expenditure involved in the acquisition of assets of permanent nature including a portion of revenue expenditure which is specifically treated so under the orders of competent Authority.

s. “Revenue Expenditure” means expenditure other than capital expenditure on items of routine nature such as pay & allowances of staff, minor repairs, office expenses etc.

t. “Recurring Expenditure” means expenditure incurred on an item frequently for a period less than a year.

u. “Non recurring Expenditure” means expenditure incurred less frequently in a year or after more than one year.
v. “Capital Receipt” means receipts realized from the sale or disposal of assets, equipments or specific portion of revenue receipts so treated.

w. “Revenue Receipt” means receipt other than capital receipts of routine nature such as rent receipts, interest on bank deposit etc.

x. “Head of Account” means the sector of component programme provided in the budget with the object of classifying the income and expenditure of the authority. Head of Account generally correspond to the activity of the project.

y. “Sub Head” means a head sub ordinate to a head of account indicating a series of activity within a programme.

z. “Detailed head” means break up below sub head, which means it indicates the nature of expenditure under an activity of the project.
CHAPTER IV

The Financial Management System

4.1 A sound financial management system is critical for the efficient and effective decision making required for the success of the project. This brings together planning, budgeting, accounting, financial reporting, internal control, auditing procurement, control, disbursement and physical performance of the project with the aim of managing the project resources properly for achievement of the project objectives.

4.2 The project is to be implemented at multi layer that is at GP level, BMMU level, DMMU level and SMMU level. The purpose of the financial management system is to establish formality in book keeping, accounting policies, procedures, transactions, audit, procurement, books of accounts, financial report and project monitoring etc. aligned with the norms of funding agency and to guide all involved in general and the finance persons in particular in the financial operational issues in the project.

4.3 The financial management of OLM aims at producing real time, relevant and reliable financial information that would allow the project executives to plan and implement the project, monitor compliance with agreed procedures and appraise the project progress towards the objectives.

4.4 Objectives: Following are the objectives of the financial management system of the project.

- Efficient use of resources – proper fund flow
- Efficient accounting system
- Ensuring the use of IT for reliable, relevant, real time and online financial reporting system
- Proper and useful utilization of fund
- Compliance of applicable rules and laws
- Establishment of accounting and responsibility
- Proper forecasting and budgeting
- Timely alarm for financial problem
- Timely preparation and submission of disbursement report
- Financial evaluation of the project
- Ensuring sufficient fund availability for the project
- Pre audit of expenditure
- Use of IT in financial management and procurement

4.5 Salient features of financial management system of OLM

a) Planning and budgeting
b) Fund flow arrangement
c) Banking operations and BRS
d) Accounting
e) Delegation of power
f) Internal Control
g) Financial Reporting
h) Audit
i) Disbursement
j) Accounting at GP/BMMU level

4.6 Organizational structure of financial management system— Following staff will disseminate the financial management function at different levels of OLM.

At SMMU level –
- FA/AFA – from Orissa Finance Services (OFS) of finance dept. appointed by the Govt. of Orissa
- Project Manager (Financial Management) – hired from open market on contractual basis
- Project Executive (Cash & Advance) – hired from open market on contractual basis
- Project Executive (Bank) – hired from open market on contractual basis
- Project Executive (SMMU) – hired from open market on contractual basis
- Project Executive (Financial Reporting) – hired from open market on contractual basis.
- Project Executive (Audit) – hired from open market on contractual basis.

At DMMU level--
- DPM – hired from open market on contractual basis
- Project Executive (Accounts) – hired from open market on contractual basis
- Cashier – hired from open market on contractual basis

At BMMU level—
- BPM – hired from open market on contractual basis.
- Accountants – hired from open market on contractual basis.

4.7 Role of finance and accounts team at SMMU
- Preparation of annual budget, release of funds for the project, receipt and accounting for the grant
- Verification of requisition and timely transfer of fund to DMMUs
- Audit and scrutiny of payment claims received from suppliers/ contractors and consultants
- Preparation and scrutiny of establishment bills of the staff paid from the project budget
- Maintenance of records, books of accounts, registers, files and other related documents
- Classifying and grouping expenditure on the basis of
  - Budget heads
  - Components and sub components of account
- Preparation of monthly and annual financial statements and bank reconciliation statement
- Preparation and processing of financial reports on a quarterly basis for utilization of project funds.
- Preparing regular financial progress reports indicating variances from budgets for different cost centers under the project
- Ensuring compliance with relevant statutory financial rules with respect to deduction of taxes and filing of tax return
- Examining all claims for payment from the project budget.
- Maintenance of fixed assets record, compilation of fixed assets records for the whole project
- Arranging external and internal audit and ensuring compliance with and settlement of audit observations.
- To provide any other financial information as and when required for proper progress of the project.
- Capacity building of the fiancé team at all levels
- Planning and implementing information technology tools for accurate, reliable, relevant, real-time and online access of the project financial information as required by the stakeholders.
- Ensuring acceptable quality of financial management at GPLF level and arranging for adequate accounting support.

4.8 **Role of Finance and Accounts team at DMMU** – Similar as SMMU with the difference that its scope of work is limited to the district level activities.

4.9 **Role of Finance and Accounts team at the BMMU Level** - Similar as DMMU with the difference that its scope of work is limited to the block level activities

4.10 **Financial Management at GPLF level** – At the GPLF level, the Executive Committee of the GPLF headed by the President and assisted by the Secretary and Treasurer of the GPLF will be primarily responsible for the financial management of all transactions at that level. They will be assisted by the Finance Committee and Procurement Committee of the GPLFs in managing the Community Investment Fund of the project and in procurement process. The Master Book Keepers who are supposed to be engaged by the EC of GPLFs to write the Books of Accounts of the GPLF and train the Community Resource Person (CRP) to help the SHG in maintenance of records. The details are mentioned in Community Operational Manual.

4.11 **Job Descriptions of finance team (SMMU)** – An indicative, not exhaustive job description of different persons involved in the financial management is given below. These descriptions may be revised as and when required, and approved by the Governing Body.

4.11.1 **FA-cum-Deputy Secretary/Additional CEO (Finance)**
The FA-cum-Addl.CEO(Fin) of the mission will render necessary advice to the SMD-cum-CEO in discharging his financial responsibilities.

i. He shall be consulted in the matter of exercise of powers delegated as per rule 22 of DFPR Odisha. In all such cases where the head of the office, SMD-CUM-CEO proposes to overrule the advice of the FA-cum-Addl.CEO(Fin), reference may be made to Finance Department. All the proposals referred to Finance Dept. should be accompanied with the views of FA-cum-Addl.CEO(Fin).
The role of the FA-cum-Addl.CEO(Fin) will be as per the role mentioned in Annexure-E of rule 22 of Orissa DFPR – 78.

a. He/She through the Director will exercise general administrative and finance control.
b. He / She will establish efficient system of financial management at all levels under the mission.
c. He / She will exercise control over flow of fund, budget, expenditure, consolidation of Annual Accounts of the mission.
d. He/She will ensure audit of accounts of the mission within 6 months of the expiry of the financial year.
e. He/She will inspect or cause to be inspected the accounts maintained at the District, Block, and Gram Panchayat and at any other place/office/organization where the accounts of the expenditure incurred out of finances/funds of the mission are maintained.
f. He/She will see that the accounts in respect of the funds provided by the authority to other institution(s) are inspected and audited as considered appropriate and necessary.
g. He will call for such information from any authority in the field unit and/or other offices which may be required for compilation of information, budget, accounts or processing objections raised by the different kind of auditor and other matter relating to finance.

4.11.2 Project Manager (Financial Management):
I. He will assist the FA-cum-Addl.CEO(Fin) in all matters relating to finance, accounts and audit as mentioned under the duties and power of the FA-cum-Addl.CEO(Fin).
II. He / she will be overall in charge of different financial functions like
  ▪ Planning, budgeting, fund management and release of fund to different implementation units
  ▪ Monitoring and analysis of financial progress vis-à-vis budget, targets etc. and physical progress
  ▪ Onward reporting of the progress and submission of reports
  ▪ Issuing circulars for accounting and reporting
  ▪ Compliance with audit requirement
  ▪ Undertake period review meeting and field visits
  ▪ Preparing quarterly financial targets and monitoring the physical and financial progress of different implantation units
  ▪ Give necessary suggestion for financial contracts at SMMU
  ▪ Planning and implementing information technology tools for accurate, reliable, relevant, real-time and online access of the project financial information as required by the stakeholders
  ▪ To act as resource personnel for trainings and capacity building of financial staff.
  ▪ Shall print, verify and submit the financial statements on a monthly basis.
- Scrutiny of financial statements i.e. SoE, IUFR, BRS, Receipt and payment account, Income and expenditure account, Balance Sheet, cash flow account.
- Monthly scrutiny of advance accounts i.e. conducting training, workshop, exposure, salary advance for house building or motor vehicle or others, festival advance, advance of TA and sundry creditors/contractors accounts and reporting thereof to AFA/FA.
- Verification of TDS return submitted by associate and submission of the same to the income tax authority well within due date, after the same is duly signed by competent authority.
- Any other assignment as given by the management of the society from time to time in writing.

4.11.3 Project Executive (Cash & Advance)

a. Maintenance of accounts of OLM.

b. Prepare receipt and payment voucher on daily basis without any delay. The date of the voucher, the amount in words and figure, heads of accounts, debit/credit, the name of the party/supplier, narration of the transaction, cheque no and bank account no and other details as required shall be written on the face of the voucher.

c. He shall sign the voucher (referred above) at the appropriate place.

d. All the necessary supporting documents such as bills/invoices, purchase order, statement of accounts, office order, stock receipt note, or bank advice etc. in respect of receipt of materials of society’s store, shall be duly enclosed with the voucher.

e. Prepare Journal vouchers on daily basis without any delay. The date of the voucher, the amount in words and figure, heads of accounts, debit/credit, the name of the party/supplier, narration of the transaction and other details as required shall be written on the face of the voucher and sign over the voucher.

f. Shall submit the voucher prepared by him to Project Manager-Financial Management for verification.
g. Make entries of the approved vouchers in the books of account/accounting software on daily basis.

h. Shall keep the cheque book folio in safe custody with him.

i. Keep all the vouchers, TDS returns in safe custody in an arch file and bind them periodically.

j. Produce the books of accounts to the inspecting officials including auditors.

k. Any other functions assigned by authority.

4.11.4 Project Executive (Bank) –
   a. Responsible to the Addl./Dy. CEO/ Project Manager (FM) and work closely with other member in SMMU.
   b. Responsible on maintenance & writing of financial related record & advance ledger & monitoring.
   c. Responsible for liaising with different Banks.
   d. Ensure in maintenance of books of accounts in computerized accounting system.
   e. Responsible for preparation of Bank Reconciliation & Fund Reconciliation statement.
   f. Ensure on government statutory rules and regulation.
   g. Ensure & follow up fund release with different Banks at SMMU for different funding agency.
   h. Any other task assigned by the authority.

4.11.5 Project Executive (SMMU) –
   a. Responsible to the Addl./Dy. CEO/ Project Manager (FM) and work closely with other member in SMMU.
   b. Will process the financial related files of SPMU only.
   c. Responsible for maintenance of books of accounts of SPMU.
   d. Strong knowledge on maintenance & writing of financial related record & advance ledger & monitoring.
   e. Responsible for deduction of income tax, professional tax.
   f. Efficient in maintenance of books of accounts in computerized accounting system.
   g. Efficiency in preparation of Bank Reconciliation & Fund Reconciliation statement.
   h. Good knowledge on government statutory rules and regulation.
   i. Ensure & follow up fund release with different Banks at SMMU.
   j. Good knowledge in preparing training modules on finance & imparting training.
   k. Any other task assigned by the authority.

4.11.6 Project Executive (Financial Reporting) –
   a. Responsible to the Addl./Dy. CEO/ Project Manager (FM) and work closely with other member in SMMU.
   b. Strong knowledge on financial management system
c. Ensure timely submission of IUFRs to NMMU and collection from DMMU

d. Report Compliance at SMMU level.

e. Will produce different reports for different departments & agencies.

f. Responsible for financial report writing.

g. Maintenance of books of accounts in computerized accounting system.

h. Can produce different reports like a Trial Balance, Subsidiary Ledger, Balance Sheet etc., from computerized accounting system.

i. Responsible for analysis of reports & suggest for improvement of the system.

j. Should have good drafting and presentation skill.

k. Any other task assigned by the authority.

4.11.7 Project Executive (Audit) –

a. Responsible to the Addl./Dy. CEO/ Project Manager (FM) and work closely with other member in SMMU

b. Strong knowledge on financial management system.

c. Strong knowledge on Statutory, Internal Audit & AG Audit etc.

d. Will handle different audits of project.

e. Responsible for preparing of audit compliance letter of different audit.

f. Action taken on different audit to be monitored.

g. Will maintain audit related records at SMMU.

h. Responsible for preparing documents for arrangement & selection of auditors.

i. Responsible for liaisoning with different audit institutions.

j. Strong knowledge on books of accounts in computerized accounting system.

k. Good knowledge on government statutory rules and regulation.

l. Any other task assigned by the CEO.

4.12 Job Descriptions of finance team (DMMU)

4.12.1 District Programme Manager (DPM):

a. The District Programme Manager (DPM) shall responsible for execution of the different project of the mission at the district level with the assistance of the officials of the District Mission Management Unit (DMMU).

b. He should ensure proper utilization of fund at different level in accordance with the rules, regulations of the mission.

c. He will ensure the execution of the directions of the State Project Management Unit (SMMU) at the district, block, and Panchayat level.

d. He will ensure the proper maintenance of Books of Account in respect of all funds received & expended at different level.

e. He will develop such mechanism to collect utilization certificate from below district level and submit monthly Statement of Account at SMMU.

f. Last but not the least he will ensure the smooth implementation of the project by maintaining proper financial discipline as per the rules and regulations of the mission.

4.12.2 Project Executive (Accounts)

a. Responsible to DPM and work closely with other members in DMMU
b. Will process the financial related files to DMMU.
c. Responsible for maintaining the books of accounts of DMMU.
d. Record of advance ledger and monitoring
e. Responsible for deduction of Income tax, professional tax and other statutory dues.
f. Preparation of Bank Reconciliation & Fund Reconciliation statement.
g. Responsible for system generated IUFR monthly.
h. Ensure and follow-up fund release with different banks at DMMU.
i. Will responsible for preparing different training module on Finance and accounts
j. Responsible for logistic arrangement at DMMU for different trainings
k. Maintaining different audit related records
l. Any other assigned by the authority.

4.12.3 Cashier in DMMU

   i. Maintenance of accounts
   ii. Financial and physical reporting
   iii. Check the payment from financial propriety point of view
   iv. Maintain cash book, cheque issue register, advance register, bill register, payroll register, security deposit and bank guarantee register and other deposit registers
   v. Verify and security of bill for their admissibility
   vi. Verifying and taking rectifying efforts with respect to different reconciliation reports including BRS
   vii. Auditing bills / claims before payment
   viii. Drawing cheque and maintaining transaction records
   ix. Maintaining different audit related records
   x. Getting record audited by external/Internal auditors
   xi. Monitoring advances for its settlements
   xii. To act as resource person for training and capacity building
   xiii. Any other functions assigned by authority

4.13 Job Descriptions of finance team (BMMU)

4.13.1 Block Programme Manager (BPM): The Block Programme Manager (BPM) shall responsible for execution of the different project of the mission at the block level with the assistance of the officials of the Block Mission Management Unit (BMMU).

   a. He should ensure proper utilization of fund at different level in accordance with the rules, regulations of the mission.
   b. He will ensure the execution of the directions of the SMMU and DMMU at the block and Panchayat level.
   c. He will ensure the proper maintenance of Books of Account in respect of all funds received & spent at different level.
   d. He will develop such mechanism to collect utilization certificate from below block level and submit monthly Statement of Account at DMMU.
e. Last but not the least he will ensure the smooth implementation of the project by maintaining proper financial discipline as per the rules and regulations of the mission.

4.13.2 Accountant in BMMU

i. Maintenance of accounts
ii. Financial and physical reporting
iii. Check the payment from financial propriety point of view
iv. Maintain cash book, cheque issue register, advance register, bill register, payroll register, security deposit and bank guarantee register and other deposit registers
v. Verify and security of bill for their admissibility
vi. Verifying and taking rectifying efforts with respect to different reconciliation reports including BRS
vii. Auditing bills / claims before payment
viii. Drawing cheque and maintaining transaction records
ix. Maintaining different audit related records
x. Getting record audited by external/Internal auditors
xi. Monitoring advances for its settlements
xii. To act as resource person for training and capacity building
xiii. Any other functions assigned by authority
CHAPTER V

5 Planning and Budgeting:

5.1 The budget of OLM for each financial Year will be formulated in such a manner so as to reflect clearly the plans, programmes, schemes and activities taken up in accordance with parameters of the project(s) implemented by OLM.

5.2 The FA-cum-Addl.CEO(fin) of the OLM under the overall guidance and directions of the Director will be responsible for the formulation of the budget.

5.3 The Director will lay down the guidelines for preparation of the action plan. These guidelines will be communicated by the State Mission Director to the District officials by the end of September each year.

5.4 The District Project Manager will prepare their budget proposals on the forms prescribed by the FA-cum-Addl.CEO(fin) and submit the same to the Director by end of December each Year.

5.5 The FA-cum-Addl.CEO(fin) of the OLM under the overall guidance and directions of the Director will ensure compilation of information received from the District Project Managers and other agencies executing the programme.

5.6 The Budget proposal will be prepared under Heads of Account, Sub-Heads of Account and detailed heads of account reflecting the programmes, schemes, activities and object of expenditure.

5.7 The Budget shall be placed before the Executive Committee of the OLM in the month of February/March of every Year for approval.

5.8 Features to be considered while preparing the budget

General –

- The budget should be prepared based on the actual requirement and should be linked with the physical indicators and targets
- The budget should be realistic and achievable
- There should be enough provision for review and revision of the budget.
- It should be prepared twice in a year first as Budget Estimate and second as Revised Estimate each with a gap of six months. The Budget Estimation for the next year should be ready by January of the previous year and the Revised Estimation should be ready by July of the current year.
- The exercise for preparation of the budget should start at least two months prior to the time when it should be ready.
- Most essentially, the budgeting process should be uniform and there should be no scope of discrimination across SMMU & DMMUs.

Activities: The process of budget preparation will start with the identification and prioritization of activities. Every activity is to be linked with already decided objective/s and the source from where it is to be financed. The measurable...
target for that activity will also be specified for the purpose of monitoring of expenditure.

5.9 **Provision for administrative expenses** – Administrative expenses are mostly of recurring nature. So past expenditure with suitable and realistic adjustment for increase in activities/price may serve a good guidance for such provisions.

5.10 **Approach and process of preparation of budget**

**Annual Action Plan**

- As part of the budget preparation the SMMU shall (based on the achievements of the previous year, progress made up to the project period and the annual targets in the overall work plan, type of requirements emanating from the ground level) prepare an annual action plan for the budget year broadly identifying the focus areas/activities for the project in the budget year. This annual action plan shall be prepared in consultation with the project offices at district levels.
- The SMMU shall issue instructions to the DMMU for budget preparation and shall specify the focus areas/activities identified in the annual action plan for the district. Based on the annual action plan for each district, DMMU shall in consultation with the Block Mission Management Units (BMMUs) prepare a detailed work plan for each district block-wise/village-wise taking into consideration any proposed activities and requirements of the G.P. level federation & Producer Organisations.

**Budget Preparation Process**

- The respective accounting centre shall estimate the budgeted expenditure for the various activities to be undertaken. The budget preparation activity shall be co-ordinated by the account section of the concerned accounting centre under the overall supervision of the head of the accounting centre.
- The BMMUs will be the nodal point for preparation of budgets at the ground level. As they shall be in direct contact with the Community Based Organisations, they shall be responsible for assimilating and compiling G.P. wise information as to their needs, future plans both in physical and financial terms. While preparing required for preparation of the budgets and also it will analyze the actual Vs budgeted performance of their blocks for the previous year.
- BMMUs shall forward their budgets to the respective DMMU for review, finalization and consolidation. The BMMUs shall provide explanations if there are major deviations between the targets as envisaged upon them by DMMU and the budgets proposed by them.
• The DMMU shall prepare annual physical (only for measurable activities) and financial budget for their respective offices after taking into consideration the budgets proposed by BMMUs. While preparing the budgets, the DMMUs shall analyse the actual Vs budgeted performance of their offices for the previous year.

• Initially the budget will be reviewed and vetted by the DMMU at the district level and then it shall forward the budget to the SMMU for review, finalization and consolidation. The DMMU shall provide explanations if there are major deviations between the targets as envisaged upon them by the SMMU and the budgets proposed by them.

• On receiving the budget from DMMU, SMMU shall verify the budgets to ensure that these are in line with the annual action plan. It shall hold discussions with the DMMU for this purpose.

• SMMU shall compile the budgets submitted by the DMMU along with its own budget and finalize the consolidated budget for the project as a whole along with individual budgets of the DMMU, which shall then be subsequently submitted to the state /central government.

• On receipt of the approved budget from the GoO/ GoI, the budgets shall be allocated to DMMU as per the AAP.

• The DMMU will allocate budget to BMMU as per the block level activity approved in AAP.
6.1  **Fund Flow**

6.1.1  The purpose is to ensure an efficient and effective fund flow system enabling availability of sufficient fund for payment at different project units. The system should be such that at any time sufficient fund for meeting essential expenditure for next quarter should be available.

6.1.2  **Sources of fund**

- The World Bank
- GOI
- GoO
- Interest on bank deposit
- Any other source

6.1.3  **Project Implementing agencies** – The project will be implemented by following agencies

- State Mission Management Unit (SMMU)
- District Mission Management Unit (DMMU)
- Block Mission Facilitation Team (BMMU)

6.1.4  **Fund flow chart**

<table>
<thead>
<tr>
<th>Fund flow level</th>
<th>Basis of release</th>
<th>Nature &amp; operation of accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>GOI to NRLM-Odisha designated accounts</td>
<td>• Fund transferred as per the approved action plan of the state.</td>
<td>Savings Bank Account of the OLM, through Finance Dept</td>
</tr>
<tr>
<td>GoO to NRLM-Odisha designated account</td>
<td>• GoO transfers its matching share as per the approved action plan of the state.</td>
<td>Savings Bank Account of the OLM, through Finance Dept</td>
</tr>
<tr>
<td>SMMU to DMMU</td>
<td>• SMMU will allocate funds to each DMMU quarterly/half yearly based on the approved annual action plan. DMMU will submit monthly statements of expenditure (or earlier, if required)</td>
<td>Savings Bank Account of the District Society</td>
</tr>
</tbody>
</table>
| DMMU to BMMU                            | • DMMU will allocate funds to each BMMU quarterly/half yearly, based on the approved annual action plan. 
  • BMMU will submit monthly statements of expenditure (or earlier, if required) to DMMU who will consolidate the SOEs received from the blocks and prepare district SOE and send it to SMMU. | Savings Bank Account of the BMMU. |
| **BMMU to GP level Federation (GPLF)** | BMMU will allocate funds under the following activities  
- Start Up Fund  
- Institutional Building Plan:  
  - Community Investment Fund (CIF)  
  - GPLF Strengthening & Sustainability Plan (S&S Plan)  
  
  based on the Proposal approved by PD, DRDA following the Standard Operational Procedure (SoP) | GPLF’s Bank account operated by President, Secretary and Treasurer of GPLF |
| **BMMU to Community Based Livelihood Producer Groups (CBLPG)** | BMMU will allocate funds for Livelihood Sub Project based on the Proposal approved by PD, DRDA following the Standard Operational Procedure (SoP) | Producer Company / Society Bank account operated by Secretary and Treasurer of Producer Company / Society |

6.1.5 **Payment from SMMU to DMMU** – The SMMU and DMMUs will make payment to the suppliers, contractors and service providers including consultants as per the modalities of payment/ terms of agreement made with them. Electronic mode of payment will be the most preferred for each transaction of Rs. 5000/- and above. However, where it is not possible to pay through electronic mean, payment will be made through cheque / demand draft.

6.1.6 The payment arrangement under OLM is designed keeping in mind the following factors:
- Transparency in payment system
- Ease in recording and accounting for payments
- Better and effective banking operation
- Better and efficient fund management
- Timely and accurate reporting

6.1.7 Fund of the society will be maintained in a nationalized / scheduled bank which has its branches in maximum numbers of DMMU headquarters and which will provide the best services as per the requirement of the Society. At par issuance of Demand Draft, online banking, auto swipe of excess fund to time deposits and online credit to the payee account are a few services which the society will require.

6.1.8 For all receipts in cash, cash receipt will be issued by the accountant / cashier. The receipt book will be machine numbered. All receipt will invariably be brought into the cash book on the same day.
Deposit into Bank Account for project mgt. / capacity building/ tech. asst funds and contracts with various service providers

Deposit into Bank A/C

Block Mission Management Unit

District Mission Management Unit

State Mission Management Unit (SMMU)

Transfer of funds as per the approved annual action plan/approved budget

Gram Panchayat Level SHG Federation

Community Based Livelihood Producer Groups (CBLP)
CHAPTER VII

7. Banking Operation & Signatories of bank account

7.1 (A) At state level, three signatories will be nominated with following financial powers delegated to them for signing of cheques.

<table>
<thead>
<tr>
<th>Group</th>
<th>Designation</th>
<th>Mode of Operation and Limit of Withdrawals</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>SMD-cum-CEO</td>
<td>No Limit. Jointly with the signatory from Group – B</td>
</tr>
<tr>
<td>B</td>
<td>Deputy Secretary cum-FA/Additional CEO (finance)</td>
<td>Upto Rs.1.00 lakh: Jointly with the signatory from Group – C</td>
</tr>
<tr>
<td>C</td>
<td>Project Manager(Financial Management)</td>
<td>Upto Rs.1.00 lakh: Jointly with the signatory from Group – B</td>
</tr>
</tbody>
</table>

(B) Withdrawal from the bank account of the mission at District level upto Rs.500000/- (Rupees Five lakh only) shall be made through Cheques signed jointly by the PD, DRDA & District Project Manager and beyond Rs.500000/- the signatory on cheques will be the PD, DRDA & Collector.

(C) Withdrawal from the bank account of the mission at BMMU level upto Rs. 20000/- (Rupees Twenty Thousand only) made through cheques signed jointly by the BPM and any one member of the team preferably the FMC/Accountants and beyond Rs. 20000/- the signatory will be the BPM and the Block Development Officer.

7.2 Bank Transaction

7.3 Bank operation should be reduced to minimum number of accounts.

7.4 Bank Statements are to be obtained by 3rd of every month for the preceding month transactions.

7.5 Monthly Bank reconciliation should be carried out on a regular basis.

7.6 Cheque inward and outward register should be maintained to record all incoming cheques with particulars and out going cheques respectively.

7.7 All payments exceeding Rs. 1,000/- to the outside parties shall be made by way of Account Payee Cheque or Demand Drafts.

7.8 Any proposals having financial implications will be routed through finance cell of OLM and to be concurred by Addl CEO (Finance)/ FA-cum-Deputy Secy before obtaining approval of the competent authority.

7.9 All the financial transactions are to be supported with relevant sanction orders under the signature of FA-cum-Addl.CEO(Fin).

7.10 All Cheques shall be issued under joint signatures of the two officers of OLM.

7.11 The First signatory will check the accuracy of payment and mark his initial in the Cheque issue register and relevant vouchers before signing the Cheque. He should ensure that:

(a) The net amount is paid.
(b) The identity of the payee is established
(c) The voucher should be free from any tampering
(d) The detail of the Cheque matches with that in the voucher
(e) The voucher should be marked “PAID & CANCELLED”
(f) Proper entry for every payment is made in the Cash Book.

7.12 The Second signatory should ascertain that:
(a) The first signatory has signed at the proper place
(b) The Cheque should be free from the evidence of tampering
(c) The details of the cheque agrees with that in the voucher
(d) The voucher has been certified by the authorized person.
(e) The voucher has been marked “PAID AND CANCELLED.”

7.13 All revalidation/reissue of cheques if requested by payee should be done by two signatories of the Bank account before ensuring following points:
(a) The Cheque has not been en-cashed.
(b) “Stop Payment order” to bank and its confirmation from the bank has been ensured.
(c) A letter of Indemnity is obtained.

7.14 Monthly Statement of Accounts along with the Bank Reconciliation Statement shall be prepared by 10th of every month for the preceding month transaction.

C H A P T E R – VIII

8. Accounting Policies and Procedures:
8.1 Method of Accounting: The Account of the mission shall be maintained in double entry basis under Cash system of Accounting.
8.2 Going Concern: The going concern concept will be adopted by the project.
8.3 Consistency: There will be consistency in the accounting and its policies at the all level of different project units.
8.4 Accounting of grant: In more precise term, all grant for Capital expenditure will be treated as Capital Grant and will be reflected in the Balance Sheet and that for operating purpose will be regarded as revenue grant and will be shown in the income and expenditure account.
8.5 Accounting for Contribution in Kind: The contribution in kind may be in physical or in the form labour will be accounted for at its market price.
8.6 Accounting for Fixed Assets: Fixed cost will be accounted for on the basis of Historical Cost or Revalued cost.
8.7 Maintenance of Books of Account:
(a) The Books of Accounts, Registers, Forms & Documents as listed at Annexure-A along with formats shall be maintained by the mission.
(b) The Account head and account code should be similar to the budget head and budget code.

8.8 Cash Book:
8.10.1 Cash Book is the principal record of all money transactions which take place every day and all other registers are subsidiary to it.

8.10.2 Cash Book should be maintained under double entry system.

8.10.3 It has two sides, “Receipt” and “Payments”. The amount column in each side is sub divided into “cash” and “Bank”.

8.10.4 Separate cash book should be maintained for each financial Year.

8.10.5 Each entry of receipt and expenditure should be descriptive but brief in nature.

8.10.6 Each transaction should be supported by a voucher.

8.10.7 Each voucher should be assigned a serial number, which should be noted against each entry in the cash book.

8.10.8 Cash Book should be closed daily and daily cash balance should be attested by the FA&CAO.

8.10.9 All Cash/Cheques/Demand drafts etc. received should be deposited into the Bank as far as possible on the same day itself or next day positively so as to avoid cash in transit for a long period. If any Cash is retained on hand that should be verified physically by the Finance Head and should be deposited in the Bank in the next day.

8.10.10 When cash/cheque/DD is paid into the Bank, the counterfoils of the pay in slip should be verified with the cash book by the Finance Head.

8.10.11 Over writing should be avoided and corrections if any, should be attested by the Finance Head under his dated initial.

8.10.12 Crossed Account Payee Cheque alone should be issued to third parties / firms.

8.10.13 If no transactions have taken place in a day/s the entry “No transaction” has to be noted in the Cash Book on that day/s and balances carried over to next day and attested by the Finance head.

8.10.14 During the absence of Finance Head, the responsibility of attesting the entries in the Cash Book shall be entrusted to a sub – ordinate officer but the Finance Head should sign the Cash Book through test check of some of the entries.

8.10.15 In case the cash balance is not found to be as per Cash Book, the fact should be recorded in the Cash Book and report submitted to the next higher authorities unless the error can be set right at once.

8.11 Correction of errors:

8.11.1 If the error is discovered in the Cash Book before the close of the day’s accounts, necessary correction should be made in the original entry before the accounts of the day are closed. Such Corrections should be initialed by the Finance head.

8.11.2 If the error is discovered in the Cash Book after the close of the day’s accounts but before 31st March, the correction should take the form of a fresh entry in the cash book.
8.11.3 If the error is detected after the account for March has been closed, the correction should be carried out through a journal entry which has to be approved by the head of office.

8.12 **Journal:**
8.12.1 Journal is one of the important account books.
8.12.2 Its use is restricted to only recording adjustment entries other than cash transaction.
8.12.3 Each entry to be recorded in the Journal register should be supported by a journal voucher passed by Finance Head and approved the transaction by the State Project Director.

8.13 **Ledger:**
8.13.4 The ledger is a register in which all transactions recorded in the Cash Book and Journal shall be classified under different heads of accounts.
8.13.5 Separate pages are to be opened for each item of expenditure.
8.13.6 All items of debits and credits of the Cash Book and Journal shall be posted on the same day in the respective ledger account.
8.13.7 The ledger accounts shall be arranged and grouped in such a manner that the desired information is promptly secured.

8.14 **Monitoring Advances:**
8.14.8 Before sanction of any advance the administrative approval of the competent authority should be obtained as per the delegation of financial power.
8.14.9 Advance will be sanctioned by SMD-cum-CEO upto 50% of estimated budget in case of individual & 75% in case of institute.
8.14.10 Advance will be sanctioned by PD, DRDA and BDO at DMMU and BMMU level upto 50% of estimated budget in case of individual & 75% in case of institute.
8.14.11 Second advance shall not be allowed unless the account of the previous advance has been submitted to the finance section for scrutiny & adjustment
8.14.12 100% of the estimated budget, only in case of special approval.
8.14.13 After such approvals, a Sanction order will be issued under the signature of the Finance Head for release of advance.
8.14.14 All advances are to be recorded in the respective subsidiary register.
8.14.15 It is to be ensured that no personal advance is outstanding more than one month.
8.14.16 In case, adjustment claims for personal advances are not submitted in time, penal action (Recovery from Salary or Charging of interest) will be taken with the approval of the Director.
8.14.17 All functionaries should ensure that only actual be treated as expenditure and not the normative costs in accounting.

8.15 **Annual Accounts:**
In addition to the preparation of normal financial accounts as prescribed under this rule, the State Mission Monitoring unit will prepare receipts and payments Accounts, Income and Expenditure Account and Balance Sheet which depict complete picture of financial performance of the different projects implemented by OLM.

For the above purpose the State Mission Director or FA&CAO is hereby authorized to call for any financial & physical information from each District Project Offices, Block level federation, GP level Federation, other Institutions relating to the funds released by OLM from time to time.

**8.16 Audit Of Accounts:**

8.12.20 The project will appoint Auditors to undertake internal audit of accounts of the OLM(SMMU, DMMU, BMMU, G.P.level Federation & CBLPG)

8.12.21 The detailed programme for the above audit should be approved by the State Mission Director.

8.12.22 Qualified Chartered accountant firm(s) may be engaged by the Executive Committee of the Mission for such purpose.

8.12.23 At the Year end the accounts of the mission shall be audited by a Chartered Accountant firm/s (EA) appointed by the Executive Committee. Such auditors should complete audit and submit report by 15th August of every Year.

8.12.24 The Audited Statement of Account for every Year shall be approved by the Executive Committee by 15th September of every Year so that it can be placed before Governing Body of the Mission by 30th September of every year.

8.12.25 Audited Financial Statement as approved by the Governing Body will be forwarded to the Government, Funding agencies and shall be filed with the Registrar of Societies, Orissa along with the list of names and occupation of Office Bearers of the Mission certified by the State Project Director.
CHAPTER IX

9. Expenditure and Payment of Money

9.1 Grants received from the funding agencies shall be credited to the general account of the mission and utilized for the programme of the project as per the approved Annual action plan and Budget estimate.

9.2 Every officer incurring or authorizing expenditure from the mission fund or on behalf of the mission should be guided by the established principles of financial propriety i.e.

(a) to enforce financial order and economy at every step.

(b) to see that financial regulations and directions are observed by his own office and by subordinate offices.

(c) to exercise the same vigilance as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(d) not to exercise its power of sanctioning expenditure or to pass an order which will be directly or indirectly to his/her advantage.

(e) the expenditure should not be prima-facie more than the occasion demands.

(f) the allowances should not be on the whole a source of profit to the recipient.

9.3 The responsibility and accountability of every authority delegated with financial powers to procure any item or service on mission account is total and indivisible.

9.4 Money shall be drawn from the account of the Mission in the Bank by means of Cheques. No other form of withdrawal of money shall be used.

9.5 Every bill or voucher must bear a pass order signed by the Finance Head specifying the amount payable both in words and figures.

9.6. All paid vouchers must be stamped “Paid and Cancelled” so that they cannot be used for a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. Similarly all supporting documents attached to the vouchers must be cancelled in such a manner so that they cannot subsequently used for fraudulent purposes.

9.7 All claims for payments will be proposed on the forms prescribed by the authority. These claims will be presented at the offices of the authority where they will be checked and passed for payment by the competent disbursing officer.

9.9 Where a cheque has been lost, before issue of a fresh cheque the confirmation of the drawee Bank must be obtained to the fact it has not been drawn and the fact of loss is recorded by them.

9.10 Generally the funds of the Mission will be utilized for meeting Personal claims of the officials, Purchase of Fixed Assets, Office expenses, expenses relating to various programme.

9.11 Personal Claims and Advances of OLM officials:

9.11.1 The Pay and allowances of the employees shall become due for payment on last working day of that month.

9.11.2 The pay and allowances of the Contractual employees of the Mission will be disbursed on the basis of absentee statement of that month. In this Statement the nature of absence including kind of leave and reference of sanctioning leave must
specifically be mentioned. Payment for the period beyond the contract period should be made only after contract has been extended to cover the period of claim.

9.11.3 All bills for Pay and Allowances shall be prepared and paid in the offices of respective heads of offices on forms prescribed by the Authority or similar to that prescribed by the State Government.

9.11.4 The Head of office shall be responsible for making necessary deductions & deposit the same with the competent authority within due time like EPF, ESI, Income Tax, LIC etc. from the pay and allowances of the employees of OLM.

9.11.5 As far as practicable the Head of Office should ensure that the Pay and Allowances of the employees of the Mission will be credited directly to the respective employees account on monthly basis.

9.11.6 Advances may be granted to an officer/staff proceeding on tour upto 75% of the estimated amount entitlement calculated as per the TA&DA rule.

9.11.9 The recovery of advance remaining unadjusted upto 31st March may be made from the salary of the employee due for March, but only after giving opportunity to the drawer to explain reasons for non-refund.

9.11.7 A second advance cannot be granted to an officer/staff until an account of previous advance has been given. In exceptional cases second advance can be granted with the approval of the competent authority.

9.11.8 In case of Officer/staff appointed on contractual basis such advances may be granted if the same can be recovered /adjusted before the expiry of the contract of the Officer/Staff concerned.

9.11.9 Second advance shall not be allowed unless the account of the previous advance has been submitted to the finance section for scrutiny & adjustment

- Advance will be sanctioned by SMD-cum-CEO upto 50% of estimated budget in case of individual & 75% in case of institute.
- Advance will be sanctioned by PD, DRDA and BDO at DMMU and BMMU level upto 50% of estimated budget in case of individual & 75% in case of institute.
- Second advance shall not be allowed unless the account of the previous advance has been submitted to the finance section for scrutiny & adjustment
- 100% of the estimated budget, only in case of special approval.

9.12 Office Expenses:

9.12.1 The term “Office Expenses or Contingencies” means and includes all incidental and other expenses which are incurred for the management for the day today maintenance and running of the office.

9.12.2 For Office Expenses & contingencies an amount of Rs 5000/-, Rs 2000/- and Rs1000/- may be kept in office Cash at SMMU, DMMU and at BMMU respectively.

9.12.3 The procurement guideline of finance dept. will be followed in the absence of procurement policy of the particular scheme or in case of ambiguity.

9.12.4 All expenses should be approved by the competent authority as per the delegation of financial power of OLM.
9.12.5 As far as practicable procurement should be made as per the procurement plan of OLM.

9.12.6 Part time sweepers / watchman / Gardener shall be engaged by the Head of office as per the delegation of Financial Power. However they should not be engaged on long-term basis and their continuance should always be considered keeping in view their job performance.

9.12.7 Part time employee can be engaged purely on temporary basis if the service is needed, where a separate post for such job has not been sanctioned.

9.12.8 Such employees may be engaged for fixed lump sum monthly remuneration with the approval of competent authority, keeping in view of the provision of Minimum Wage Act applicable in the State and appropriate period for which services are required.

9.12.09 The Director shall be competent to engage casual labour for manual or seasonal or periodical work for a period not exceeding 60 days for certain specific purposes connected with the working of the office or project on daily wages basis at the rates prescribed by labour department as minimum wage.

9.13 Advance payment to Suppliers/Contractors/Institution:

9.13.1 Advances may be paid to the Suppliers/Contractors/Institutions for executions of different contract in case there is a provision for payment of advance in the agreement executed with the Suppliers/Contractors/Institutions.

9.13.2 Such advance will be paid with the approval of the competent authority and will be adjusted against the bill.

9.13.3 The amount paid by the Suppliers/Contractors/Institutions towards EMD/Security Deposit/Performance Security in the form of Demand Draft or the Bank Guarantee shall be drawn in favour of Head of Office.

9.13.4 All bills received from the Suppliers/Contractors/Institutions will be entered in the Bills Payable register.

9.13.5 The Head of office will keep watch over all such bills presented at his office so as to ensure timely payment thereof to actual payees.
CHAPTER X

10. Procurement Procedure:

Goods, Works and Services under different projects implemented by OLM shall be procured in accordance with the agreed provision of procedure prescribed by the funding agency. In the absence of any such agreed provisions or Procedures for procurement of Goods, Works & Services the procurement Procedure, Finance Dept, Govt of Odisha. Rules and Regulation for procurement will be followed.
# Delegation of Power:

## Delegation of Financial Power:

### 11.1 Delegation of Financial Powers (SMMU)

<table>
<thead>
<tr>
<th>SN</th>
<th>Type of Power</th>
<th>Executive Committee</th>
<th>Vice-Chairperson of Executive Committee</th>
<th>State Mission Director -cum-CEO</th>
<th>Addl. CEO (Finance)</th>
<th>Reason for Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Purchase of Stocks/Stores/Stationeries</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-recurring</td>
<td></td>
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</tr>
<tr>
<td>A1</td>
<td>Purchase of Furniture/Computers/ Laptops/Printers and other electronics items</td>
<td>Full Power.</td>
<td>Upto 1.00 cr.</td>
<td>Upto - 50000/-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A2</td>
<td>Printing &amp; purchase of training / teaching / learning materials / IEC materials.</td>
<td></td>
<td>Upto 1.00 cr.</td>
<td>Upto 50,000/-</td>
<td>Upto - 50000/-</td>
<td>This expenditure will be incur centrally for all BMMU/DMMU/SMMU</td>
</tr>
<tr>
<td>A3</td>
<td>To Purchase of office stationeries &amp; computer stationeries</td>
<td>-----</td>
<td>Full Power.</td>
<td>Upto 5.00 Lakhs.</td>
<td>Upto - 50000/-</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Construction Work</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B1</td>
<td>To convey administrative approval of estimates of construction/repairs and interior designing.</td>
<td>Full Power.</td>
<td>Upto 10.00 cr.</td>
<td>Upto 5.00 cr.</td>
<td>Up to 50,000/- (in case of repairs)</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Hiring of Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C1</td>
<td>Hiring of firms for Consultancy/ Auditor/Service Provider/Security etc.</td>
<td>Full Power.</td>
<td>Up to 2.00 cr.</td>
<td>Upto 50.00 Lakhs.</td>
<td>Up to - 50000/-</td>
<td></td>
</tr>
<tr>
<td>C2</td>
<td>Hiring of Individual Consultant/Legal Adviser/ Expert/Research Person etc.</td>
<td>-----</td>
<td>Full Power.</td>
<td>Up to 10.00 Lakhs.</td>
<td>Up to - 50000/-</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Honorarium &amp; Resource person fess</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D1</td>
<td>Sanction of Honorarium of expert/ Resource person fees for research / studies/workshop/seminar/training etc.</td>
<td>-----</td>
<td>Full Power.</td>
<td>Up to 15,000/- per day per individual</td>
<td>Up to 2,000/- per day per individual</td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Sanction of Advances</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E1</td>
<td>Sanction of advances for tour/workshop/Meeting &amp; Training etc.</td>
<td>--------</td>
<td>Full Power.</td>
<td>Maximum Up to 5.00 lakhs in each case.</td>
<td>Up to 10,000/-</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Sanction of Salaries and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SN</td>
<td>Type of Power</td>
<td>Executive Committee</td>
<td>Vice-Chairperson of Executive Committee</td>
<td>State Mission Director-cum-CEO</td>
<td>Addl. CEO (Finance)</td>
<td>Reason for Change</td>
</tr>
<tr>
<td>----</td>
<td>--------------------------------------------------</td>
<td>----------------------</td>
<td>----------------------------------------</td>
<td>--------------------------------</td>
<td>---------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td></td>
<td><strong>other Statutory Dues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F1</td>
<td>Salaries of Contractual Staff</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Full Power</td>
<td>As these are the routine payment</td>
</tr>
<tr>
<td>F2</td>
<td>To sanction rent and taxes</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Full Power</td>
<td></td>
</tr>
<tr>
<td>G</td>
<td><strong>Sanction of Miscellaneous Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G1</td>
<td>Telephone / Internet/Electricity &amp; Water bill payment</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Full power</td>
<td>This is a time bound payment /late fine chargeable</td>
</tr>
<tr>
<td>G2</td>
<td>AMC of computers/Xerox/Fax/AC/Furniture etc.</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Up to `20,000/-</td>
<td></td>
</tr>
<tr>
<td>G3</td>
<td>To sanction expenditure on training/workshop/exposure/Mobilization/campaign etc.</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Up to `50000/- per batch</td>
<td></td>
</tr>
<tr>
<td>G4</td>
<td>Payment towards hiring of vehicles</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Up to `25,000/- Per vehicle PM</td>
<td></td>
</tr>
<tr>
<td>G5</td>
<td>Payment towards Advertisement/Publication expenses.</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Up to `30,000/-</td>
<td></td>
</tr>
<tr>
<td>G6</td>
<td>Sanction of contingent and miscellaneous expenses. (Per Month)</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Up to `20,000/-</td>
<td></td>
</tr>
<tr>
<td>G7</td>
<td>Other non-statutory allowances to SPMU staffs (Mobile allowances, TA/DA etc.) festival advances</td>
<td>------</td>
<td>------</td>
<td>Full Power</td>
<td>Up to `50,000/-</td>
<td></td>
</tr>
</tbody>
</table>

**Delegation of Administrative powers:**

<table>
<thead>
<tr>
<th>SN</th>
<th>Type of Power</th>
<th>Executive Committee</th>
<th>Vice-Chairperson of Executive Committee</th>
<th>State Mission Director-cum-CEO</th>
<th>Addl. CEO (PS)</th>
<th>Reason for Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Procurement (stock, Store &amp; Service)</td>
<td>Full Power</td>
<td>Upto 10.00 cr.</td>
<td>Up to 1.00 cr.</td>
<td>Up to 50,000/- (in case of repairs)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Construction &amp; Repairs</td>
<td>Full Power</td>
<td>Upto 10.00 cr.</td>
<td>Upto 5.00 cr.</td>
<td>Up to 50,000/- (in case of repairs)</td>
<td></td>
</tr>
</tbody>
</table>
Note:-
1. Miscellaneous item not included above, approval of vice chairman Executive committee is to be obtained.
2. All files having financial implication like sanction of expenditure, advances, payment to suppliers, consultant, settlement of expenditure etc. must be routed through finance cell of OLM.

11.2 Delegation of Financial Powers (DMMU)

<table>
<thead>
<tr>
<th>SN</th>
<th>Type of Power</th>
<th>District Mission Director-cum-Collector</th>
<th>Project Director, DRDA</th>
<th>District Project Manager</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Purchase of Stocks/Stores/Stationeries</td>
<td>Above Rs.5 Lakhs</td>
<td>Above Rs10,000/- up to Rs. 5 Lakhs</td>
<td>Upto Rs.10000/-</td>
</tr>
<tr>
<td>B</td>
<td>Service</td>
<td>Above Rs. 1 lakh</td>
<td>Upto Rs. 1 lakh</td>
<td>Nil</td>
</tr>
<tr>
<td>C</td>
<td>Statutory dues &amp; salaries</td>
<td>Full Power</td>
<td>Full Power</td>
<td>Nil</td>
</tr>
<tr>
<td>D</td>
<td>Programme Head expenditure (Training, Workshop, Seminars &amp; Survey etc.)</td>
<td>Above Rs.5 Lakhs</td>
<td>Above Rs20,000/- up to Rs. 5 Lakhs</td>
<td>Upto Rs.20000/-</td>
</tr>
<tr>
<td>E</td>
<td>Honorarium &amp; Resource person fees</td>
<td>Above Rupees 1 lakh</td>
<td>Above Rs.20,000/- up to Rs.1 lakh</td>
<td>Upto Rs.20,000/-</td>
</tr>
<tr>
<td>F</td>
<td>Miscellaneous Expenditures</td>
<td>Above Rupees 1 lakh</td>
<td>Above Rs.20,000/- up to Rs.1 lakh</td>
<td>Upto Rs.20,000/-</td>
</tr>
<tr>
<td>G</td>
<td>Fund release to BMMU/BLF/GPLF/CBLPG (As per SoP)</td>
<td>-------</td>
<td>Full Power</td>
<td>NA</td>
</tr>
</tbody>
</table>

11.3 Delegation of Financial Powers (BMMU)

<table>
<thead>
<tr>
<th>Components</th>
<th>Collector</th>
<th>PD, DRDA</th>
<th>BDO</th>
<th>BPM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditure under administrative contingency (PM)</td>
<td>Above 5 lakhs</td>
<td>Above 2 lakhs Upto 5 lakhs</td>
<td>Above Rs. 5,000 up to 2 lakhs</td>
<td>Upto Rs. 5,000</td>
</tr>
<tr>
<td>Programme head expenditure (Training, workshop, survey etc)</td>
<td>Above 5 lakhs</td>
<td>Above 2 lakhs Upto 5 lakhs</td>
<td>Above Rs. 10,000 up to 2 lakhs</td>
<td>Upto Rs. 10,000</td>
</tr>
<tr>
<td>Fund release to GPLF/CBLPG (As per</td>
<td>-------</td>
<td>--------</td>
<td>Full Power</td>
<td>-------</td>
</tr>
</tbody>
</table>
NB:- IN CASE OF PROGRAMME FUNDS, WHICH WILL BE TRANSFERRED TO THE COMMUNITY INSTITUTION, DMMU/BMMU SHALL STRICTLY FOLLOW THE APPROVED STANDARD OPERATION PROTOCOL (SOP)
12 Internal Control

12.1 The State Mission Director will issue office orders and guidelines from time to time. The FMM has elaborated the approval processes for specific project activities. The project will review these arrangements periodically and make suitable amendments as needed for smooth project implementation.

12.2 The other key internal control mechanisms are:

- Each accounting will close the books of accounts within a specified number of days of the close of each month, reconcile its balances with bank statements and books of accounts and forward the same to the next level of authority in the institutional hierarchy, and State Society will provide oversight on the qualitative and timeliness aspects of the reporting.
- At the G.P. level federation, Community Based Livelihood Producer Groups and SHG levels, recording of all financial decisions in the minute books, public displays of financial information, access of accounting records to all members and social audit procedures will ensure that transparency and oversight functions are maintained.
- Frequent and random visits of the SMMU staff/State Mission Director to DMMU/BMMU will be made to review and monitor progress in operation.
- The cash on hand in the different project units should be checked at least once in a month on random basis. The SMD at SMMU and the PD at BMMU/DMMU or his nominee will carry out such checks.
- All stocks and assets of the project should be physically verified at least once in a year by a committee of three persons nominated by the project director at SMMU/DMMU and BMMU. The report of physical verification will be submitted to Executive committee in its meetings.
13  Financial Reporting

The monthly reporting formats from each of the accounting centers have been designed to provide summarized monthly financial information on the fund flows, balances in cash/bank, status of advances and expenditures classified by project components/activities, disbursement categories, procurement methods etc. These reports will be compiled by the SMMU on the monthly basis to provide meaningful FMRs. These reports will be prepared from the start of the project, submitted to GoI after the close of the quarter and used by the project at the State and District level for monitoring and management decision making.

13.1 The detailed formats for the reports at all levels are provided in the Financial Management Manual. The summary details of various reports to be generated at the different levels are given below.

<table>
<thead>
<tr>
<th>No</th>
<th>Name of Statement</th>
<th>Originating From</th>
<th>Submitted to</th>
<th>Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interim Unaudited Financial Report (IUFR)</td>
<td>SMMU</td>
<td>GoI</td>
<td>Monthly/Quarterly</td>
</tr>
<tr>
<td>2</td>
<td>Annual Audited Financial Statements</td>
<td>SMMU</td>
<td>GoI</td>
<td>Annual</td>
</tr>
<tr>
<td>3</td>
<td>Interim Unaudited Financial Report (IUFR)</td>
<td>DMMU</td>
<td>SMMU</td>
<td>Monthly</td>
</tr>
<tr>
<td>4</td>
<td>Statements of Expenditures With Bank Reconciliation Statements</td>
<td>DMMU</td>
<td>SMMU</td>
<td>Monthly</td>
</tr>
<tr>
<td>5</td>
<td>Statements of Expenditures With Bank Reconciliation Statements</td>
<td>BMMU</td>
<td>DMMU</td>
<td>Monthly</td>
</tr>
<tr>
<td>6</td>
<td>Monthly Financial Report, Statements of Expenditures With Bank Reconciliation Statements</td>
<td>Federations at G.P. level and Community Based Livelihood Producer Groups</td>
<td>BMMU</td>
<td>Monthly</td>
</tr>
</tbody>
</table>
CHAPTER XIV

14. Audit arrangements

14.1 Statutory Audit

(i) The SMMU will appoint an independent firm of chartered accountants as per agreed selection criteria and acceptable to the GoI (MoRD) to conduct statutory annual audit of the project. The audit would cover all project operations. The TOR for the auditors, as agreed with the MoRD will be annexed with the financial management Manual of the Project.

(ii) The audit report will consist of:

- financial statements and
- audit opinion confirming whether the project financial statements have been prepared in accordance with consistently applied Accounting Standards and give a true and fair view of the operations of the project during the year and that the withdrawals from the World Bank Grant made on the basis of SOEs together with the FMRs procedures and internal controls involved in their preparation, can be relied on to support the related withdrawals.

14.2 Additionally, the auditor will be required to provide a management letter to project management-highlighting findings during the audit. The audit will be conducted as per the national accounting standards.

14.3 The audit report with the management letter will be submitted to World Bank within six months of the close of each financial year. TORs for the audit will be prepared in agreement with World Bank and will be agreed upon with the audit firm/s. The form of annual financial statements to be certified will also be covered in the TOR.

14.4 The General Body of the G. P. Level Federation, Community Based Livelihood Producer Groups will appoint Chartered Accountants as per selection criteria agreed with OLM and the World Bank to conduct annual audit and submit the Annual Reports along with audited Statement of account & utilization Certificate within six months from the close of the Financial Year otherwise no project fund will be released further.

14.5 Apart from the above the auditors appointed by the SMMU will be taken up 10% sample audit of the G.P. Level Federations, Community Based Livelihood Producer
Groups and give an opinion on the adherence of the Project Financial management, Procurement rules & regulation.

14.6 Internal Audit

The project accounts will also be subjected to quarterly internal audit. A firm of chartered accountants will be engaged by the SMMU to conduct a quarterly audit of the State, DMMUs and BMMU and submit management letters to the Management. The TORs of the internal audit task have been drafted and included in the Financial Management Manual. The key internal audit functions are:

- Ascertain whether the systems of internal checks and controls operating are effective
- Ascertain reliability of accounting financial reports
- Ascertain the extent to which the systems in place prevent misuse of project assets
- Ascertain whether the financial rules and procedures as laid down in the Manuals followed.

CHAPTER – XV

15. Statutory Compliance

15.1 TDS return
Tax shall be deducted from sources (salary, rents, fees, due of contractors etc.) and deposited into the CBDT account as per the provision of Income Tax Act, 1961. And necessary returns of income tax to be filed with the income tax authority well within the time as per the provision of income tax law.

15.3 Income Tax Return
The Income tax return of the society shall be prepared and filed with the income tax authority within the due time.

15.4 Other Statutory Return
Professional tax to be deducted as per law and deposited with the authority concerned in time.
<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Allowances</th>
<th>Category I</th>
<th>Category II</th>
<th>Category III</th>
<th>Category IV</th>
<th>Category V</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Per diem outside State</td>
<td>Rs. 500/-PD</td>
<td>Rs. 400/-PD</td>
<td>Rs.350/-PD</td>
<td>Rs.320/-PD</td>
<td>Rs. 300/-PD</td>
</tr>
<tr>
<td>2</td>
<td>Per diem inside State</td>
<td>Rs. 250/-PD</td>
<td>Rs. 200/-PD</td>
<td>Rs.150/-PD</td>
<td>Rs.140/-PD</td>
<td>Rs. 120/-PD</td>
</tr>
<tr>
<td>3</td>
<td>Accommodation (Outside State)</td>
<td>Rs 3000/-Maximum (as per actual)</td>
<td>Rs 2500/-Maximum (as per actual)</td>
<td>Rs 2000/-Maximum (as per actual)</td>
<td>Rs 1500/-Maximum (as per actual)</td>
<td>Rs 1000/-Maximum (as per actual)</td>
</tr>
<tr>
<td>4</td>
<td>Accommodation (Inside State)</td>
<td>Rs 2000/-Maximum (as per actual)</td>
<td>Rs 1500/-Maximum (as per actual)</td>
<td>Rs 1200/-Maximum (as per actual)</td>
<td>Rs 1000/-Maximum (as per actual)</td>
<td>Rs 800/-Maximum (as per actual)</td>
</tr>
<tr>
<td>5</td>
<td>Mode of Travel for tour outside the State</td>
<td>By Air/By Rail: 1st AC</td>
<td>By Air (Subject to approval Vice chairman EC)/ By Rail: 2nd AC</td>
<td>By Rail: 2nd AC /By AIR in extreme urgency with due justification and recommendation of SMD to the approval by V.C. of EC</td>
<td>By Rail: 3rd AC</td>
<td>Sleeper coach</td>
</tr>
<tr>
<td>6</td>
<td>Maximum local travel conveyance for tour within state against production of bill/ invoice (if conveyance not provided)</td>
<td>By 1st AC /AC Bus or AC taxi</td>
<td>By 2nd AC /AC Bus or AC taxi</td>
<td>By 2nd AC /AC Bus or AC taxi if journey is within 400 km</td>
<td>By 3rd AC /AC Bus or Non AC taxi if journey is within 400 km</td>
<td>By Sleeper coach/ Deluxe Bus</td>
</tr>
<tr>
<td>7</td>
<td>Maximum local travel conveyance for tour outside state against production of bill/ invoice</td>
<td>Rs.1000/-Maximum (as per production of bill/self declaration)</td>
<td>Rs.800/-Maximum (as per production of bill/self declaration)</td>
<td>Rs.600/-Maximum (as per production of bill/self declaration)</td>
<td>Rs.400/-Maximum (as per production of bill/self declaration)</td>
<td>Rs.300/-Maximum (as per production of bill/self declaration)</td>
</tr>
</tbody>
</table>
CATEGORISATION OF EMPLOYEES FOR AVAILING TA & DA etc.

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Category</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Category I</td>
<td>Members of EC &amp; GB, Vice-chairman of EC &amp; SMD-cum-CEO</td>
</tr>
<tr>
<td>2</td>
<td>Category II</td>
<td>District Mission Director, District Mission Coordinator &amp; Addl. CEO</td>
</tr>
<tr>
<td>2</td>
<td>Category III</td>
<td>Dy. CEO, District Project Manager, Block Mission Coordinator, Project Manager &amp; Project Executive (State).</td>
</tr>
<tr>
<td>4</td>
<td>Category IV</td>
<td>Young Professional, Project Executive (District), Block Project Manager, Coordinators &amp; Accountant.</td>
</tr>
<tr>
<td>5</td>
<td>Category V</td>
<td>PS, Project Assistant, Driver &amp; Support Staff.</td>
</tr>
</tbody>
</table>

**Notes:**

1. Air Travel, where admissible, should be undertaken in economy class only, utilizing lowest available fares under check fares or other discounted fares on any airline, by the shortest direct route.
2. In case of Air Journey by category II, Prior permission should be taken from SMD-cum-CEO.
3. Office vehicle or taxi, if admissible, should generally be used only where it is more economical or where direct train connection is not available. Taxi or office vehicle should generally not be used for distance greater than 400 KMs.(To & Fro)
4. The SMMU should identify and negotiate standard discounted tariffs for its staffs/employees with the State Tourism Corporation, guest houses of PSUs and budget hotels in the state to minimize travel related expenditure.
5. Travel for official purposes using own vehicle is permissible and may be reimbursed on per KM basis as per the rates approved by State government in this regard.
6. Where hotel is used DA will be admissible @90%.
7. Before sanction of advance towards traveling expenditure, the administrative approval of the journey by the State Mission Director-cum-CEO is necessary as per OLM TA/DA cost norms.
8. On completion of the tour, the following documents are to be submitted by the concerned official with finance section for necessary adjustment/reimbursement of traveling expenditure.
(a) Tour diary approved by the State Mission Director-cum-CEO.
(b) Necessary bills/T.A bill.
(c) Tour Particulars.

8. The DA will be allowed on the basis of absence hour from head quarters, which is as follows:
   (a) Absence from head Quarter (3 to 6 hours): 30% of the eligible DA
   (b) Absence from Head Quarter (6 to 12 hours): 60% of the eligible DA
   (C) Absence from Head Quarter (More than 12 Hours) : Full DA

9. Where an officer will travel outside/inside the state to attend any seminar/conference etc., the DA will be allowed as follows:
   i. DA at 1/4th rate, if free boarding and lodging is provided,
   ii. DA at ½ rate, if either boarding or lodging is provided free.
   iii. DA at full rate, if no lodging & boarding is provided free.
## Training and Workshop Cost norms

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Cost Head</th>
<th>Proposed Cost Norms for SMMU</th>
<th>Proposed Cost Norms for DMMU</th>
<th>Proposed Cost Norms for BMMU</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Category - A</td>
<td>Category-B</td>
<td>Category-C</td>
</tr>
<tr>
<td>1</td>
<td>Pen, pad &amp; folder with other stationaries</td>
<td>100.00</td>
<td>80.00</td>
<td>60.00</td>
</tr>
<tr>
<td>2</td>
<td>Fooding</td>
<td>75.00</td>
<td>40.00</td>
<td>35.00</td>
</tr>
<tr>
<td>a</td>
<td>Breakfast</td>
<td>200.00</td>
<td>120.00</td>
<td>100.00</td>
</tr>
<tr>
<td>b</td>
<td>Lunch</td>
<td>75.00</td>
<td>40.00</td>
<td>35.00</td>
</tr>
<tr>
<td>c</td>
<td>Dinner</td>
<td>150.00</td>
<td>100.00</td>
<td>80.00</td>
</tr>
<tr>
<td>3</td>
<td>Lodging (Per person per day)</td>
<td>1000.00</td>
<td>750.00</td>
<td>500.00</td>
</tr>
<tr>
<td>4</td>
<td>Training venue/Conference hall</td>
<td>5000.00</td>
<td>4000.00</td>
<td>3500.00</td>
</tr>
<tr>
<td>5</td>
<td>Contigencies for Banner, Photographs etc</td>
<td>8% on total cost</td>
<td>8% on total cost</td>
<td>8% on total cost</td>
</tr>
<tr>
<td>6</td>
<td>Resource Person Fees</td>
<td>1000.00 per session</td>
<td>700.00 per session</td>
<td>500.00 per session</td>
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<tr>
<td>a</td>
<td>TA to RP</td>
<td>As per actual limited upto Rs. 1000/-</td>
<td>As per actual Maximum upto Rs. 500/-</td>
<td>As per actual limited to 300.00</td>
</tr>
<tr>
<td>b</td>
<td>Transportation Local</td>
<td>200.00</td>
<td>200.00</td>
<td>200.00</td>
</tr>
<tr>
<td>c</td>
<td>Accomodation</td>
<td>1000.00</td>
<td>750.00</td>
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</tr>
<tr>
<td>7</td>
<td>Hiring of LCD</td>
<td>1500.00</td>
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<tr>
<td>8</td>
<td>Hiring of Public Address System</td>
<td>1000.00</td>
<td>1000.00</td>
<td>1000.00</td>
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<td>9</td>
<td>Training materials</td>
<td>150.00</td>
<td>120.00</td>
<td>100.00</td>
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</table>

Category-A: National and State Level Sr. officials, Category-B: State Level Official of different departments, Category-C: SMMU staff and Sr. District level Officials

Category-A: State & District Level (department heads) officials, Category-B: Other district & block level persons

NB: Combined training programme (more than two GPLF/PG/other CBO) will be treated as block level programme
# Annexure A

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cash Book</td>
<td>I</td>
</tr>
<tr>
<td>2.</td>
<td>Journal Book</td>
<td>II</td>
</tr>
<tr>
<td>3.</td>
<td>General Ledger</td>
<td>III</td>
</tr>
<tr>
<td>4.</td>
<td>Advance Register</td>
<td>IV</td>
</tr>
<tr>
<td>5.</td>
<td>Cheques issued Register</td>
<td>V</td>
</tr>
<tr>
<td>6.</td>
<td>Fund allotment Register</td>
<td>VI</td>
</tr>
<tr>
<td>7.</td>
<td>Fund disbursement Register</td>
<td>VII</td>
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**Name of the Forms & Documents**

<table>
<thead>
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<th>Sl. No.</th>
<th>Name of the Forms &amp; Documents</th>
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</thead>
<tbody>
<tr>
<td>8.</td>
<td>Money Receipt</td>
</tr>
<tr>
<td>9.</td>
<td>Credit Voucher – Cash</td>
</tr>
<tr>
<td>10.</td>
<td>Credit Voucher – Bank</td>
</tr>
<tr>
<td>11.</td>
<td>Debit Voucher – Cash</td>
</tr>
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<td>12.</td>
<td>Debit Voucher – Bank</td>
</tr>
<tr>
<td>13.</td>
<td>Journal Voucher</td>
</tr>
<tr>
<td>14.</td>
<td>T.A. Bill</td>
</tr>
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<td>15.</td>
<td>Advance Sanction Order</td>
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(1) **Funds Allotment Register**

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<th>Name of Scheme</th>
<th>Govt. of India</th>
<th>Govt. of Odisha</th>
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<tr>
<td></td>
<td>Sanction Order No. &amp; Date</td>
<td>Sanctioned Amount</td>
</tr>
<tr>
<td></td>
<td>Sanction Order No. &amp; Date</td>
<td>Sanctioned Amount</td>
</tr>
</tbody>
</table>

2. **Fund Released Register**

Name of Scheme: ___________________________

<table>
<thead>
<tr>
<th>Name of District/Agency</th>
<th>Purpose</th>
<th>Total Amount to be Released</th>
<th>Amount Released</th>
<th>Amount due to be released</th>
<th>Utilization Received/SOE</th>
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</tbody>
</table>

(3) **Advance Register**

Name: ___________________________ Designation: ___________________________

<table>
<thead>
<tr>
<th>Name of District/Agency</th>
<th>Purpose</th>
<th>Total Amount to be Released</th>
<th>Amount Released</th>
<th>Amount due to be released</th>
<th>Utilization Received/SOE</th>
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<tr>
<td>Date</td>
<td>Particulars</td>
<td>File No.</td>
<td>Amount</td>
<td>Balance</td>
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<td>Approved</td>
<td>Debit</td>
<td>Credit</td>
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(4) Cash Book

Dr.  

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<tr>
<th>D</th>
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<th>Par</th>
<th>F</th>
<th>C</th>
<th>B</th>
<th>T</th>
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<th>C</th>
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</table>

(5) Journal Book

<table>
<thead>
<tr>
<th>Date</th>
<th>Voucher No</th>
<th>Particulars</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
</tr>
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</table>

(6) Ledger Book

<table>
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<tr>
<th>Date</th>
<th>Particulars</th>
<th>Folio No</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
<th>Balance</th>
<th>Dr./Cr.</th>
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</table>

1
(7) Cheque /DD Issue Register

<table>
<thead>
<tr>
<th>Date</th>
<th>Cheque No</th>
<th>In favour of</th>
<th>Purposes</th>
<th>File No</th>
<th>Amounts</th>
<th>First Signature</th>
<th>Second Signature</th>
<th>Sign. Of Receiver/Remarks</th>
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</table>

No. _____

Format XXIII

Odisha Livelihoods Mission
SIRD Building, Unit VIII, Bhubaneswar 751012

Money Receipt

Received Rs. _________ ( Rupees ________________) Only from
_________________________________________ towards __________________________ vide
Cash/Cheque/DD No. ________________ Dated ____________.

( Signature of the Finance Official (s) )
Credit Voucher – Cash

Odisha Livelihoods Mission
SIRD Building, Unit VIII, Bhubaneswar 751012

Voucher No.
Date :

<table>
<thead>
<tr>
<th>Head Of Accounts with Account Code</th>
<th>Amount (in Rs.)</th>
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<tbody>
<tr>
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<tr>
<td><strong>Total</strong></td>
<td></td>
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</tbody>
</table>

Received Rupees __________________ Only in Cash vide Money Receipt No. ___________ Dated ___________ from _______________________ on account of _______________________.

( Signature of the Finance Official (s) )
Credit Voucher – Bank

<table>
<thead>
<tr>
<th>Head Of Accounts with Account Code</th>
<th>Amount (in Rs.)</th>
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<tbody>
<tr>
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<tr>
<td><strong>Total</strong></td>
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</table>

Received Rupees ________________ Only in Cheque/DD/Pay order No. ________________ Dt. ________________ vide Money Receipt No. ________________ Dated ________________ from ________________ on account of ________________________.

( Signature of the Finance Official (s) )
Odisha Livelihoods Mission  
SIRD Building, Unit VIII, Bhubaneswar 751012

Debit Voucher – Cash

Voucher No.  
Date :

<table>
<thead>
<tr>
<th>Head Of Accounts with Account Code</th>
<th>Amount (in Rs.)</th>
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</tbody>
</table>

Total

Passed for Payment  Rs. ________ Rupees (__________) Only in cash to
________________ on account of __________________________ against Bill No.
________________ Dated __________________

( Signature of the Finance Official(s) )

----------------------------------------------------------------------------------------------------------------------

Received Rs. _____ Rupees (__________) only on account of __________________________ against Bill No. __________ Dated ____________.

Stamp

Signature of the Receiver
Debit Voucher – Bank

Voucher No.  
Date:

<table>
<thead>
<tr>
<th>Head Of Accounts with Account Code</th>
<th>Amount (in Rs.)</th>
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</tbody>
</table>

Total

Passed for Payment Rs. ________ Rupees ( ) Only in Cheque/DD/Pay Order No. ________ Dated ________ Drawn on ________________ to ________________ on account of ________________ against Bill No. ________ Dated ________________

( Signature of the Finance Official(s) )

---------------------------------------------------------------

Received Rs. _____ Rupees ( ) only Vide Cheque / DD/Pay Order No ________ Dated ________ drawn on ________________ on account of ________________ against Bill No. ________ Dated ________________.

Stamp

Signature of the Receiver
## Journal Voucher

<table>
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<tr>
<th>Head Of Accounts with Account Code</th>
<th>Amount (Dr.) (in Rs.)</th>
<th>Amount (Cr.) (in Rs.)</th>
</tr>
</thead>
<tbody>
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<tr>
<td>Total</td>
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</table>

Rupees ____________________________

Being the __________________________

_________________________________

_________________________________

_________________________________

Passsed for Adjustment

( Signature of the Finance Official (s) )
Odisha Livelihoods Mission
SIRD Building, Unit – VIII, Bhubaneswar – 751012

Advance Sanction Order

No.____________________ // Date __________

Sanction is hereby accorded for payment of advance amounting to Rs._________ (Rupees ____________) Only in favour of ________________(Name & Designation) towards ____________________ (Detail of Expenditure to be incurred). The expenditure is debitable to ____________ account.

The advance so sanctioned shall be adjusted on submission of relevant vouchers within 7days after completion of ____________ (tour/purchase etc.).

By the order of the State Mission Director

FA-cum-Addl.CEO

Memo ________________ // Date __________

Copy forwarded to Account Section/Person Concerned for information & necessary action.

FA-cum-Addl.CEO
PARTICULARS OF JOURNEY
(See Rule 160 of O. T. A. Rules)

(a) Name
(b) Designation
(c) Department
(d) Headquarters
(e) Journey on **Tour**
(f) Pay and Special pay Rs.28000.
(g) Amount of advance drawn Rs. .
(h) Particulars of family members

<table>
<thead>
<tr>
<th>Place</th>
<th>Date</th>
<th>Time</th>
<th>Place</th>
<th>Date</th>
<th>Time</th>
<th>Distance</th>
<th>Purpose of journey</th>
<th>Mode of Journey</th>
<th>Fare paid</th>
<th>Conveyance and transport charges</th>
<th>Charges, if any paid for accommodation [under Rule 65 (d) 1]</th>
<th>REMARKS</th>
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</table>

**Signature of the Controlling Officer**

**Signature of the Claimant**