

By Fax/ e-Mail

**GOVERNMENT OF ODISHA
REVENUE AND DISASTER MANAGEMENT DEPARTMENT**

No. RDM-LRGEA-EXINST-0001-2019- **28344** /R&DM Dated **19 SEP 2019**
From

Sri Avaya Kumar Nayak,
Additional Secretary to Government

To

Secretary, Board of Revenue, Odisha, Cuttack
All RDCs
All Collectors

Sub:- Elimination of fraction of rupee in respect of annual rent, cess, nistar cess and water rate

Madam/ Sir,

I am directed to say that as you must be aware, State Government have decided to launch the facility for payment of current demand of Land Revenue online through a dedicated portal i.e. odishalandrevenue.nic.in which has been communicated to all concerned vide Revenue & D.M Department notification No. 23814/R&DM dated 14.08.2019 published in extraordinary issue of the Odisha Gazette No. 1559 of even date. The said facility of online payment of Land revenue has become operational in addition to the existing system of manual payment of Land Revenue.

2. Such online payment of Land Revenue fetches data from the Tenants' Ledger maintained electronically. It is observed that the entry in Tenants' Ledger by Revenue Inspectors have rent and cess figures in fractions. Even in some cases, the total amount is less than one rupee.

3. It has been reported by officials of Directorate of Treasuries & Inspection, Odisha that raiyats liable to pay land revenue in fractions of money are unable to pay the same online since some of the Banks do not report such transactions of money in fraction of rupee.

4. In this connection, attention is drawn to Finance Department Office Memorandum No. Codes-96/86/56331/F dated 22.11.1986 regarding rounding off of transactions in Government accounts. In the said Office Memorandum, decision of Government has been communicated to the effect that all Government transactions involving fractions of a rupee shall be brought into accounts by rounding off to next higher rupee i.e. fractions of fifty paise and above to be rounded off to the next higher rupee and fractions of less than 50 paise to be ignored. It had further been directed in the aforesaid Office Memorandum that all Departments of Government/ Heads of Departments are required to review all rules/ regulations administered by them which

involve fractional payments/ receipts with a view to ensuring that payments/ receipts are in whole rupees.

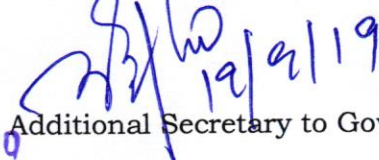
5. After carefully considering all the above aspects in view, Government have been pleased to take the following decisions:-

(i) If the amount of cess assessed under the provisions of the Odisha Cess Act, 1962 and Rules made thereunder is less than Re. 1/- (Rupee One), it will be fixed at Re.1/- (Rupee One) only.

(ii) If annual rent, cess, nistar cess and water rate both CBWR and Fluctuating water rate is more than Re.1/- and has fraction, the rounding off principle laid down in OM No. Codes-96/86/56331/F dated 22.11.1986 of Finance Department will be adopted i.e. fractions of fifty paise and above shall be rounded off to the next higher rupee and fraction of less than 50 paise shall be ignored.

You are therefore requested to take appropriate action in the matter accordingly.

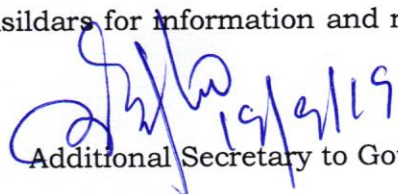
Yours faithfully,


19/9/19

Additional Secretary to Government

Memo No. 28345/RDM Dated 19 SEP 2019

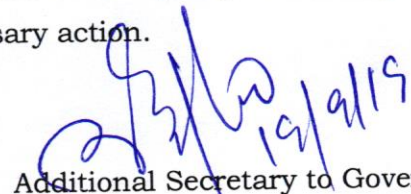
Copy forwarded to all Sub- Collectors/ Tahasildars for information and necessary action.


19/9/19

Additional Secretary to Government

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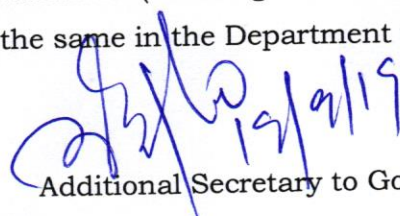
Copy forwarded to SIO, National Informatics Centre (NIC), Sachivalaya Marg, Unit- IV, Bhubaneswar for information and necessary action.


19/9/19

Additional Secretary to Government

Memo No. 28347/RDM Dated 19 SEP 2019

Copy forwarded to Joint Secretary to Government (in-charge of e- Governance Cell), Revenue & D.M Department for uploading the same in the Department website.


19/9/19

Additional Secretary to Government