

Government of Odisha
Home Department

No. 52591 /D&A, Bhubaneswar, dated 29/12/25
HOME-DA1-RPT-0004-2018

From,
R. K. Sharma, IPS,
Special Secretary to Government

To,
Principal Accountant General (A&E), Odisha,
Bhubaneswar

Sub : Writing off remaining losses on account of inadmissible Special Diet Allowance paid to police personnel during the period from 19-04-1993 to 31-03-1996

Sir,

I am directed to say that Home Department vide it's letter No. 20432/D&A dated 19-04-1993 read with No. 23995/D&A dated 12-05-1993 had enhanced Special Diet Allowance w.e.f. 19-04-1993 for Police Personnel (*of and below the rank of Inspector*) in lieu of additional earned leave of 15 days when the latter was not allowed for Police personnel vide Finance Department Office Memorandum No. 7881/F. dated 22-02-1993

During course of audit, Accountant General, Odisha had objected the amount of **₹69.03 lakh** towards payment of **Special Diet Allowance** in lieu of additional 15 days earned leave in favour of **2,648 Nos.** of Police Personnel who were in receipt of special pay, working in 03 nos. of Police establishments (**a.** 1st OSAP Battalion, Dhenkanal **b.** 6th OSAP Battalion, Cuttack and **c.** 7th OSAP Battalion, Bhubaneswar) during the period from **19-04-1993 to 31-03-1996**. The same was reflected in **Para 3.14 of CAG's Audit Report (Civil) for the year 1996-97.**

In the meantime, **₹4,09,074/-** has been recovered from 153 Police personnel presently remaining in service. Rest 2,495 Police personnel have

either been retired or expired leaving balance of ₹64,93,926/- unrecovered.

Accordingly, this Department had requested for *writing off of losses* on account of inadmissible **Special Diet allowance** amounting to ₹ 64,93,926 /- paid to 2,495 Police personnel who were working in 03 Police Establishments during the period from 19-04-1993 to 31-03-1996 as per Rule 46 (ii) of Odisha General Financial Rules, 2023.

Now, Government, after careful consideration of the matter have agreed to the same following due procedure (*as per Para 10 of Finance Department Office Memorandum No. 27047/F. dated 27-09-2021*) to reduce the pendency in submission of compliance to recommendation of Hon'ble Public Accounts Committee and C&AG Para.

This is for your kind information and further necessary action.

Yours faithfully,


Special Secretary to Government

Memo No. 52592 /D&A, dated 29/12/25

Copy forwarded to FA-cum-Special Secretary to Government , Home for kind information and necessary action. He is requested to kindly apprise the matter to the Hon'ble Public Accounts Committee.


Deputy Secretary to Government

Memo No. 52598 /D&A, dated 29/12/25

Copy forwarded to Deputy Secretary to Government, Finance (GS-I) Department for information and necessary action.


Deputy Secretary to Government

Memo No. 52594 /D&A, dated 29/12/25

Copy forwarded to Additional Secretary to Government, Parliamentary Affairs Department with reference to her Letter No.8778 dated 24-11-2025 for kind information and necessary action.


Deputy Secretary to Government

Memo No. 52595 /D&A, dated 29/12/25

Copy forwarded to D.G. & I.G. of Police, Odisha, Cuttack / FA-cum-Additional Secretary, State Police Headquarters, Cuttack for favour of information and necessary action.


Deputy Secretary to Government

Memo No. 52596 /D&A, dated 29/12/25

Copy forwarded to all Police Sections of Home Department / Guard file of D&A Section with five (05) copies for information only.


Deputy Secretary to Government

Memo No. 52597 /D&A dated 29/12/25

Copy forwarded to Nodal Officer, IMU Cell, Home Department along with a request to upload this letter on website of Home Department.


Deputy Secretary to Government