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## HOUSING & URBAN DEVELOPMENT DEPARTMENT

### NOTIFICATION

The 22nd March, 2022

**Subject : Accounting procedure of Corpus Fund for the Scheme “GARIMA–Scheme for Safety and Dignity of Core Sanitation Workers”.**

**Background** No.5407–PT1-HUD-SANT-POLICY-0016/2020/HUD.— Delivery of sanitary services involves varying degrees of hazardous consequences for those who render such services. Some of the services like cleaning of septic tank and sewers carry much higher risks at times leading to grievous injuries and accidents. Belonging to the most marginalized communities of the society, the sanitation workers suffer multiple vulnerabilities attributable to poor working condition, ignorance about the hazards they sustain because of their prolonged exposure to faecal waste apart from socio economic disadvantages often leading to societal discrimination and violation of their rights and dignity. Despite promulgation of the Manual Scavenging Act, 2013, incidence of human fatalities continues unabated in many parts of the country. In order that sanitation services in urban areas are delivered in a safe and dignified manner and the sanitation workers get a fair deal, the State Government in Housing & Urban Development Department have introduced a dedicated scheme titled “GARIMA” for safety and dignity of Core Sanitation Workers with due concurrence of the Expenditure Finance Committee/ Finance Department.

**Corpus Fund** 2. Sanitation operations especially those involving confined space entry are hazardous in nature and are prone to accidents. The injuries sustained by the core sanitation workers while carrying out cleaning operations require emergency medical response and instant financial support. Besides, the scheme also purports to extend financial support for promoting livelihoods, social security and measures ancillary and incidental to enhancing social dignity of the Core Sanitation Workers by leveraging the benefits provided under various welfare schemes being administered by other

Departments of Government. Since the normal budgetary route is not flexible to meet such emergencies, the Scheme mandates creation of a “Corpus Fund”.

**Constitution of the Fund**

**3. Constitution of the Fund**

- (a) There shall be constituted a Corpus Fund namely “**Fund for Protection and Welfare of Core Sanitation Workers**” from and out of which the amount required for operationalisation of the various welfare measures provided for under the scheme “GARIMA” shall be met.
- (b) The Fund shall be maintained in the Public Account under the section ‘Reserve Funds not bearing interest’ under the **Head of Account “8235- General and Other Reserve Funds – 200- Other Funds -3522- Fund for Protection and Welfare of Core Sanitation Workers -91366- Transfer from Revenue Account”**.
- (c) There shall be credited to the fund such sum of money out of the Consolidated Fund of the State as may be provided under “Demand No.13:-  
“2215- Water Supply and Sanitation – 02- Sewerage and Sanitation- 797- Transfer to / from Reserve Fund/ Deposit Account -3522- Fund for Protection and Welfare of Core Sanitation Workers-91369- Transfer to Reserve Fund for Protection and Welfare of Core Sanitation Workers.”
- (d) The Fund shall be operated by and under the supervision of the Financial Advisor of Housing & Urban Development Department.

**Maintenance of the Fund**

**4. Maintenance of the Fund:**

The accounts of the Fund shall be maintained by the Accountant General (A&E), Odisha.

**Eligibility**

**5. Eligibility for compensation from the Fund:**

- (a) The Fund shall cover all the sanitation workers who are engaged in or employed for any core sanitation work(as defined in Para. 2.8 of the scheme) other than domestic work by the Urban Local Body or outsourcing agency for at least a period of 50 days in a financial year and registered in the concerned Urban Local Body or engaged through PSSO.
- (b) The Core Sanitation Workers shall be eligible for compensation from the fund provided, he/she has not been compensated under any other scheme of the Central or the State Government or Insurance Company or any other institution.

- (c) The ULBs/ PSSOs shall furnish details of claims for compensations submitted under any other scheme or from any other source. The liability of the State Government is limited to the extent of protecting the interest of the affected Core Sanitation Workers provided they are not compensated from any other source subject to the limit indicated by the Fund Management Committee and corpus of the fund.
- (d) The H & UD Department shall prepare and maintain a detailed database of ULB wise Core Sanitation Workers as mandated in the scheme.

**Fund  
Management  
Committee and  
its functions**

**6. Administration of the Fund:**

- (a) **Fund Management Committee:** There shall be a Fund Management Committee at the department level consisting of the following members:

- |       |  |                        |
|-------|--|------------------------|
| (i)   | Principal Secretary to Government,<br>H & UD Department                                | <b>Chairman</b>        |
| (ii)  | Director, Municipal Administration   | <b>Member</b>          |
| (iii) | F.A <i>cum</i> Additional Secretary of<br>H & UD Department                            | <b>Member</b>          |
| (iv)  | Additional Secretary to Government,<br>(in-charge of Sanitation), H & UD<br>Department | <b>Member Convener</b> |

- (b) **Functions of the Fund Management Committee:** The Fund Management Committee shall perform the following functions: -

- (i) Monitor sanction, release and ensure proper utilisation of funds;
- (ii) Consider the claims and determine the quantum of assistance in accordance with the procedure to be prescribed by H & UD Department in this regard;
- (iii) The amount of assistance as decided by the Fund Management Committee shall be disbursed by the ULBs to the eligible Core Sanitation Worker(s) working under their jurisdiction.
- (iv) Take decisions regarding investing the surplus, if any, available in the Corpus Fund in consultation with Finance Department for better returns.

- (v) Meet regularly to review the progress made in implementation of the various welfare measures proposed under the scheme and to guide/propose required interventions.
- (vi) Ensure that the records relating to receipt and expenditure to and from the Corpus Fund are properly maintained and a monthly status report in this regard is submitted for kind information of the Committee.
- (vii) Direct conduct of random/special audit of ULBs by the internal audit wing of the Department.

**Constitution  
of GARIMA  
Cell and its  
function**

**7. GARIMA Cell :**

- (a) Each ULB shall have a dedicated GARIMA Cell headed by the respective Municipal Commissioner /Executive Officer of the ULB and shall have such members as may be notified by the concerned ULB. The Head of the Cell or any other member co-opted by him shall act as the Nodal Officer for the scheme.
- (b) The GARIMA Cell shall be responsible for timely execution of the various provisions of the Scheme and processing of various entitlements provided for under the scheme in favour of the eligible Core Sanitation Workers. It shall ensure that claims for various assistance admissible under the scheme are placed before the Fund Management Committee for consideration and the amounts approved are disbursed to the eligible beneficiaries.
- (c) The Nodal Officer shall be responsible for maintaining accounts of the Fund. He shall compile the recommendations of the GARIMA Cell and furnish the requirement of funds by last week of each month to the Additional Secretary (in charge of Sanitation Section) of H & UD Department for consideration of the Fund Management Committee.
- (d) The Nodal Officer shall keep record (s) of all such transactions in the prescribed format, update the same and send the updated position on utilisation of funds to the H & UD Department. He shall also keep records ready for inspection/audit.
- (e) For the purpose of the scheme, the DDO of each ULB shall act as the Drawing & Disbursing Officer.

- (f) The PSSOs registered with various ULBs shall be responsible for raising the various claims on behalf of the Core Sanitation Workers engaged by him before the GARIMA Cell of their respective ULB.

**Procedure  
for  
operation  
of the  
Fund**

**8. Procedure for Operation of the Fund:**

- (a) All claims / entitlements under the scheme are to be submitted by the eligible Core Sanitation Workers /PSSOs to the Garima Cell of their respective ULBs for consideration.
- (b) The Cell shall scrutinise and assess the eligibility of each application and make its recommendations. The Nodal Officer of each ULB shall place the recommendations of the Garima Cell along with requirement of funds before the Fund Management Committee for consideration and decision on the quantum of assistance to be sanctioned in each case in accordance with the guidelines to be issued by H&UD Department in this regard.
- (c) The assistance as decided by the Fund Management Committee shall be disbursed to the eligible applicants or his legal heir(s) as the case may be, from the Fund.
- (d) Assistance received/likely to be received by the applicant from any other source in relation to the claim in question, namely, insurance, or *ex gratia* and/or payment received under any other Act or State run scheme or Central-run scheme, shall be considered as part of the assistance under the Scheme and if the eligible quantum of assistance under the Scheme exceeds the payments received/likely to be received by the applicant from any of the sources mentioned above, the balance amount shall be paid out of the Fund.
- (e) All withdrawal of funds under the scheme "Garima" shall be made in the PL Account module of the Integrated Finance Management System. In this regard detailed operational procedure for scheme-wise deposit into and withdrawal from the Personal Ledger Accounts in respect of the ULBs issued vide H&UD Department O.M. No.17914 dated the 5th August, 2017 following concurrence of Finance Department shall be strictly followed. All payment to the entitled beneficiaries of the scheme/suppliers/vendors/contractors etc. in connection with the scheme shall be made only through electronic transfer directly into the

Bank Account of the Payee. Parking of funds in the PL Account without unavoidable reasons shall be adversely viewed.

- (f) The Fund shall operate through budgetary mechanism. In order to meet the expenditure from the Corpus Fund, initial expenditure is required to be booked under the head of account “2215- Water Supply and Sanitation– 02 - Sewerage and Sanitation -105- Other Expenditure – 3522- Fund for Protection and Welfare of Core Sanitation Workers– 91095- Amount paid out of Reserve Fund”. For final booking of the expenditure, the amount shall be charged to the Corpus Fund “8235- General and Other Reserve Fund – 200 – Other Funds – 3522- Fund for Protection and Welfare of Core Sanitation Workers- 91367- Transfer from Reserve Fund “with a reverse entry under the functional Major Head i.e. “Demand - 13-2215- Water Supply and Sanitation-02-Sewerage and Sanitation – 902- Deduct expenditure met out of Reserve Fund- 3522 -Fund for Protection and Welfare of Core Sanitation Workers– 91095- Amount paid out of Reserve Fund”. For this purpose, a sanction of Government at the end of each financial year should be furnished to Principal Accountant General(A&E), Odisha for adjustment of the amount from the Corpus Fund.
- (g) The books and connected records on payment of assistance will be maintained by the Drawing & Disbursing Officer /Nodal Officer for GARIMA of the ULBs in terms of the extant provisions of Odisha Treasury Code and Odisha General Financial Rules.
- (h) The Assistant Financial Adviser of the Department shall ensure proper reconciliation of expenditure with those of A.G(A&E), Odisha.
- (i) If any welfare scheme being administered by other Department(s) does not provide for or partially provide for the benefit proposed under the scheme GARIMA, the shortfall shall be funded from the Corpus Fund. Such additional benefits as may be required shall be assessed by the Nodal Officer of Garima Cell of respective ULBs who shall compile the differential requirement and intimate to the H & UD Department for necessary reimbursement.

**Audit**      **9. Arrangement for Audit :** The accounts relating to Corpus of the Fund and the records maintained for the Fund are subject to audit by Comptroller and Auditor General of India.

**10. Savings:** In case of any difficulty experienced in the operation of the Fund, the Government in H & UD Department may relax any or all of the provisions indicated above with the concurrence of Finance Department and A.G (A&E), Odisha.

**11. Miscellaneous:** The Government in H & UD Department shall issue detailed guidelines relating to administration of the Fund as may be considered necessary from time to time to enable smooth management of the Fund.

**12.** This has been concurred in by the Finance Department in their File No. FIN-WFI-MISC-0009-2021.

By Order of the Governor  
G. MATHI VATHANAN  
Principal Secretary to Government,