

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 636, CUTTACK, FRIDAY, APRIL 16, 2021/ CHAITRA 26, 1943

HOME DEPARTMENT
OFFICE MEMORANDUM
The 30th March, 2021

Sub:— Accounting Procedures for Witness Protection Fund (WPF).

No.13661—HOME-CPM-RCMDN-0001/2018.— In pursuance to direction of the Supreme Court of India, a Witness Protection Scheme - 2019 came into force vide Home Department Notification No.26424, dated the 5th July, 2019 to strengthen Criminal Justice System. A dedicated fund namely "**Witness Protection Fund** " is created as a part of the scheme to bear the expenses incurred during the implementation of Witness Protection Order passed by Competent Authority as per the Operational Guidelines for Implementation of Odisha Witness Protection Scheme, 2019

Objectives & Purpose:

For proper utilization and maintenance of the fund, Government have been pleased to prescribe the following operational guidelines:

1. All expenses incurred in course of implementation of Witness Protection Order passed by Competent Authority as per Home Department Notification No.27925, dated the 17th July, 2019 and other related expenses shall be met out of this fund.
2. Witness Protection measures as to be directed by Competent Authority includes protecting the witness from intimidation or threatening and to ensure that the investigation, prosecution and trial of criminal offence is not prejudiced. The measure also includes maintenance & establishment of support institutions for benefit of such persons and vulnerable witness deposition complexes.

Sources of the Fund:

3. The fund shall comprise:—
 - i. Budgetary allocation made in the Annual Budget by the State Government.

- ii. Receipt of amount of costs imposed/ordered to be deposited by the Courts/Tribunals in the Witness Protect Fund.
- iii. Donations/Contributions from Charitable Institutions/Organizations and Individuals permitted by Central/State Governments.
- iv. Funds contributed by Companies under Corporation Social Responsibility account.
- v. Financial support from Government of India.

4. The Administrative Department for the fund shall be Home Department and be operated by IG / ADG of Police, CID, CB, Odisha, Cuttack.

Processing of Application:

5. On receipt of an application seeking protection by District level Competent Authority through its Member Secretary, an order for calling for the Threat Analysis Report from ACP /DSP in-charge shall be issued/obtained.

6. The Threat Analysis Report shall include suggestive protection measures and accordingly designated officials/Witness Protection Cell shall immediately take appropriate action depending on urgency of the matter.

7. The District SPs / SDPOs, as the case may be, shall prepare threat perception report of witness(es) and suggest protection measures basing on which quantum of expenditure to be incurred shall be estimated.

Estimation, Operation, Accounting, Audit & Maintenance of the Fund:

8. The estimation of quantum of expenditure to implement suggestive protection measures should be Realistic, Economical and Just.

9. The Witness Protection Fund shall be operated through a Personal Deposit account kept at the Treasury being in the nature of a Bank deposit account. A Banking account is to be opened in the Public Account of the State under the Head of Account 8443-Civil Deposits-00-106-Personal Deposits.- 3520-Bank Account of Witness Protection Fund-91362- .

10. The IG/ADG of Police; CID, CB, Odisha/ IGP (Operation) shall be Administrator for the fund and responsible for accounting of receipt into the fund and the payments to be made out of the fund. The detailed accounting procedure will be as below:

11. The contribution to the Witness Protection fund from sources other than the State Budget will be credited to the Personal Deposit account under the Head of Account 8443-Civil Deposits-00-800-Other Deposits.- 3520- Banking Account of Witness Protection Fund-91363-Costs imposed/ordered to be deposited by the Court/Tribunals-

electronically received through Odisha Treasury Portal. The Cyber Treasury will provide a MIS of the fund received to the Treasury where the Banking deposit account (PL Account) of the Witness Protection Fund is operated. To ensure the credit of the receipt in the PL Account and passbook of the Witness Protection Fund, the attached Treasury (Treasury where the PL Account is maintained) would account for virtual withdrawal under the Head in which the receipt has been booked in Cyber Treasury i.e. 8443-Civil Deposits-00-800-Other Deposits.- 3520- Banking Account of Witness Protection Fund-91363-Costs imposed/ordered to be deposited by the Court/Tribunals and credit the virtually withdrawn account to the PL Account under the Head 8443-Civil Deposits-00-106-Personal Deposits.- 3520- Bank Account of Witness Protection Fund-91362-Implementation of Odisha Witness Protection Scheme. The Administrator of the fund will do reconciliation against the MIS received from Cyber Treasury with that of the credit posted in his/her Personal Ledger account passbook.

12. In the event of budgetary allocation necessary provision shall be made in the Budget by State Government in Demand No.01-2075-MISCELLANEOUS GENERAL SERVICES-PROGRAMME EXPENDITURE - STATE SECTOR SCHEMES - STATE SECTOR- 800- OTHER EXPENDITURE-3407- Witness Protection Fund- 29024-Transfer to Banking account of Witness Protection Fund. Then for transfer of fund from the Budget to the Witness Protection Fund (WPF), the DDO of the IG/ADG of Police, CID, CB Odisha will submit a bill along with the Sanction Order and a credit Challan to the Treasury for drawal from the Budgetary head and subsequent credit to the Personal Ledger account of Witness Protection Fund under the head 8443-Civil Deposits-00-106-Personal Deposits.- 3520- Bank Account of Witness Protection Fund-91362-Implementation of Odisha Witness Protection Scheme. Since, the bank transfer takes place within the same Treasury (Accounting unit), there will be no need for virtual transfer.

13. Similarly, any fund received by IG/ADG of Police, CID, CB, Odisha/ IGP (Operation) from the Court, Tribunal or any other sources for credit into the Witness Protection Fund, the Administrator of the fund will deposit the money directly in the PL Account through Treasury Challan in the attached Treasury.

14. The Administrator of the Personal Deposit account will use electronic cheque for direct payment to the designated Bank account of the SPs and SDPOs who shall handle such fund. They shall maintain separate Cash Book for all the receipts and expenditure towards Witness Protection Fund and if required any other subsidiary register.

Deposit of Recoveries:

15. In the event of recovery of the amount spent out of Witness Protection Fund for protection of a witness under the Odisha Public Demand Recovery Act, 1962 (Odisha Act. 1 of 1963) in case a witness has availed any benefit of the witness protection orders by furnishing false information, the amount so recovered shall be deposited under the Head of Account 8443-Civil Deposits-00-800-Other Deposits- 3520-Banking Account of Witness Protection Fund-91061-Miscellaneous Deposits **preferably, through Cyber Treasury**. The same procedure as mentioned in rule 11 shall be applied to transfer the amount to the PL Account of the 'Witness Protection Fund.

Maintenance and submission of monthly accounts and Annual Balance Certificate:

16. The Administrator of the Personal Deposit account shall furnish the monthly compiled accounts of receipts and withdrawals supported by original vouchers of the said account to the Accountant General (A&E), Odisha in the form prescribed under Subsidiary Rule 479A of Odisha Treasury Code Volume-I. The Administrator of the Personal Deposit Account shall also furnish the statement of balances at the credit of the fund at the end of the year just close and sent it to the Treasury Officer for verification and submission to the Accountant General (A&E), Odisha as required under Subsidiary Rule 479 of Odisha Treasury Code Volume I.

Audit of Accounts:

17. The accounts in respect of the funds so kept in the Personal Deposit Account and utilization of the same would be audited by the Comptroller & Auditor General of India.

18. The Witness Protection Cell assigned with the duty to implement the witness protection order, IG/ADG of Police, CID, CB, Odisha/ IGP (Operation) shall act as Nodal Officers and release quantum of assistance, either fully or partly to District SPs/SDPOs at first instance and on submission of requisite bills in support of the expenses; the entire amount.

19. The official Bank account of SPs and SDPOs shall handle such fund. They shall maintain separate Cash Book for all the receipts and expenditure towards Witness Protection Fund and if required any other subsidiary register.

20. Records either in soft form/hard form containing details of expenditure made, Vouchers, Bills, Information Sheet duly attested by Competent Authority shall be maintained for verification.

21. The SP, CID, CB, Cuttack shall act as DDO in respect of this fund.

22. The witness concerned for protection of whom expenditure is to be borne out of this and shall not be entitled to TA & DA etc.

23. The excess amount sanctioned for a case but not utilized shall be deposited through Treasury challan under the Head of Account 8443-Civil Deposits-00-800-Other Deposits- 3520-Banking Account of Witness Protection Fund-91061-Miscellaneous Deposits **preferably, through Cyber Treasury** and the same procedure as stated earlier shall be applied for transfer of amount to the Fund. The challan shall have reference regarding original drawal amount and expenditure there from (vouchers) in the column 'Full particulars of remittance

Other General conditions:

24. All the District SPs/SDPOs shall submit a quarterly report to SP (HQ) regarding quarterly status of the funds reflecting receipts, expenditure and balances in the fund.

25. A record of any permanent or semi-permanent asset created out of the funds should be maintained in a prescribed format as prepared by IG/ADG of Police, CID, CB, Odisha, Cuttack.

By Order of the Governor
P.C.PRADHAN
Special Secretary to Government