VOLUME 18

Financial Rules, Budget, Treasury & Procurement

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GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

* * *

No. 7249 /F, Dated 28.02.2020
FIN-TRY-BT-0001/2020

From

Shri Ashok K. Meena, I.A.S.
Principal Secretary to Government.

To

The Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government
All Heads of Department.

Sub: *Measures to prevent rush of expenditure towards the fag end of the Financial Year, 2019-20.*

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government / all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for financial sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and submission of proposal to Finance Department for release of funds in letter No.4234/F, dated 06.02.2020.

2. The Administrative Departments were also requested to take timely steps for sanction, release, re-appropriation, surrender and drawal of funds by the revised deadlines so as to ensure submission of bills in the Treasuries in time as per the deadlines stipulated therein.

3. Presentation of bills in the Treasuries:-

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department letter No.4234/F, dated 06.02.2020. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised and mentioned below.

Sl. No.	Items	Deadline now prescribed
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	**13.03.2020** No Treasury shall entertain any of these Bills, after **13.03.2020** on any account.
(ii)	Re-submission of bills after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.	**18.03.2020**
(iii)	All other bills except the categories enumerated at (i) above.	**20.03.2020** Extension of this deadline would not be allowed on any account whatsoever.
(iv)	Resubmission of bills after due compliance except those mentioned at (i) which were objected to earlier.	**25.03.2020**
(v)	Presentation of fresh bills relating to :- ▪ Relief expenditure, ▪ Energy charges/ Telephone charges, ▪ House Building/ Vehicle/ Medical Advance, ▪ Old age pension/Disability Pension/ widow Pension, ▪ Pre-Matric/Post Matric Scholarship, ▪ Junior Merit Scholarship to +2 students, ▪ Mid-day meal, ▪ Police /Fire Service / Jails Organization/ Vigilance organization, ▪ Home Election (Department), ▪ State Election Commission and other Election related bills.	**26.03.2020**
(vi)	Claims relating to Central Sector Schemes and Centrally Sponsored Schemes (CSS), the Central Assistance for which is received on or after 20.03.2020	**26.03.2020**
(vii)	Bills relating to PMAY and ITDP etc which are to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ ITDAs and all other bills which are passed for payment by transfer credit to deposit heads.	**26.03.2020**

These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items / claims should be issued on or before the deadlines for submission of bills. **The last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury / Sub-Treasury concerned.**

4. (i) Budgetary funds should not be transferred to Civil Deposit.

(ii) No bill/ claim of any kind should be presented to the Treasury/ Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.03.2020. Where the provision is not likely to be spent by 31.03.2020, the provision shall be surrendered under intimation to Finance Department in time. Un-spent balance of funds drawn out of the Budget Provision for the year 2019-20 should be deposited in Government Account within 31.03.2020. Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.

(iii) Sufficient care should be taken to present the bills relating to Energy Charges, Expenditure on Relief, Externally Aided Projects, Rural Electrification i.e. (Biju Gramya Jyoti, Biju Saharanchala Bidyutikaran Yojana), BKVY, Dietary charges of Hospitals and Jails, Old Age Pension before the deadline.

(iv) Under no circumstances should money be drawn and kept in D.C.R, Term Deposit, Bank Draft or in sealed bag or in any other form. Any such instance coming to notice would be treated as temporary misappropriation except when specifically authorized by Finance Department in writing.

5. (i) The time schedule set out above must be adhered to without any deviation. Under no circumstances, the accounts of any Treasury/Spl. Treasury/Sub-Treasury can be kept open beyond 31.03.2020 with a view to accommodating transactions of the current financial year. Under the Integrated Financial Management System (IFMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and Drawing & Disbursing Officers have access to the System (IFMS) through the Budget Interface, Works and Forest Expenditure Modules of the Treasury Portal (internet).The transactions are made through the System. The IFMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2020, which is technically the end of the current financial year 2019-20, the system would automatically disable all the allotments for 2019-20 across the State for the financial year 2019-20 and it would not be possible at all to carry out any transaction relating to the budget of 2019-20 after that. Besides, the e-kuber payment platform of the R.B.I which is using NEFT for settlement of claims and Core Banking System of Agency Banks will not accept last minute transactions. Hence, the Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st

March, 2020. The Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Odisha.

(ii) In previous financial years, on 31st March, a number of Bills/ Cheques which were passed by the Treasuries/Sub-Treasuries in the late hours and sent to the respective Banks for payment could not be en-cashed as their computerized system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2020 as the centralized and computerized payment Platform of the Reserve Bank of India (R.B.I) and Core Banking System of Agency Banks may not accept the last minute transactions. Besides, the e-disbursement system will also not be able to complete the cash transaction by 31st March, 2020 in such cases. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all electronic cheques sufficiently ahead so that the payment would be processed through the e-Kuber Platform of R.B.I. for settlement through National Electronic Fund Transfer (NEFT) before closure of the Financial Year 2019-20.

(iii) The cash transactions pertaining to the current financial year are to be completed within 31st March, 2020 by all means. Since e-Disbursement is being processed on the e-Kuber Platform of R.B.I. and the payment settlements take place through NEFT, bills and electronic cheques approved by the Treasuries/Sub-Treasuries and the Cheque Drawing DDOs can be encashed till the last cycle of NEFT, which normally ends at 8.00 P.M. in every day. Accordingly, the last advise of Treasuries must be generated by 5.00 P.M. on 31st of March, 2020.

6. As stipulated in Subsidiary Rule 242 of Orissa Treasury Code, Volume - I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Besides, it is stipulated in Rule-6 of O.G.F.R, Volume-I that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Further, Rule-141 (3) of Odisha Budget Manual provides that no money should be drawn from the Treasury unless it is required for immediate payment. It is not permissible to draw money from the Treasury and keep them in Banks without sanction of Finance Department. Money should not be drawn from the Treasury simply on the ground that the charges have been sanctioned by competent authority. Nor is it permissible to draw money from the Treasury and then place it in deposit in order to avoid lapse of allotment. The system of electronic disbursement of Government payments directly to the beneficiary account has

been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, instructions have been issued vide Finance Department letter No.11213/F dated 30.3.2019 that the DDOs must record a certificate on the body of the bills presented after **31st March, 2020** as follows:

(i) "*the money drawn in cash/bank drafts or up to the period 31.03.2020 has been disbursed by now except Rs. _____ which would be disbursed by 30.04.2020 at the latest".*

(ii) Similarly, while presenting the pay bill for April, 2020 to be paid on or after 01.05.2020, the D.D.O. must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03.2020 have been fully disbursed and no amount is lying un-disbursed with him".

(iil) While presenting the pay bill for the month of **May, 2020** onwards, the D.D.O. must record a certificate to the effect that:

"the money drawn in shape of cash/bank draft and by transfer to DDO's Bank Account through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury".

While scrutinizing the bills to be presented during 2020-21, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. **The DDOs shall therefore furnish a cash balance report as on 15.04.2020 in the enclosed proforma (at**

Annexure-'A') to the Collector of the District by 20.04.2020 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2020 but have not disbursed it by 15.04.2020. A copy of such report should also be endorsed to the concerned Heads of Department.

8. Instructions have been issued vide Finance Department letter No.23853/F, dated 10.07.2019 and letter No.32215/F, dated 21.11.2014 that money should not be drawn from the Treasury by the DDOs unless it is required for immediate disbursement. Un-authorized parking of Government money in Bank Account in contravention of financial rules and instructions issued by Finance Department is strictly prohibited. It has been stipulated in the above mentioned circulars of Finance Department that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule – 15 of the OCS (CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No. 32215/F., dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/ Administrative Department. They should take disciplinary action against the concerned sanctioning authority as well as the DDO, committing such irregularity, under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The sanctioning authority and the Drawing & Disbursing Officers shall strictly follow these instructions.

9. The D.D.Os under the administrative control of the Departments may be instructed to strictly follow these instructions.

I would, therefore, request you kindly to take timely steps for drawal of funds by the deadlines stipulated above in the interest of fiscal discipline and effective financial management. It should be noted that there will not be further relaxation in the deadlines indicated above under any circumstances whatsoever.

Yours faithfully,

28/2/2020

Principal Secretary to Government

Memo No. 7250 /F, dated 28.02.2020

Copy forwarded to the Private Secretaries to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

28/2/2020

Under Secretary to Government

Memo No. 7251 /F, dated 28.02.2020

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

28/2/2020

Under Secretary to Government

Memo No. 7252 /F, dated 28.02.2020

Copy forwarded to the Principal Resident Commissioner, Odisha, New Delhi/Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

28/2/2020

Under Secretary to Government

Memo No 7253 /F, dt. 28.02.2020

Copy forwarded to All Revenue Divisional Commissioners/All Collectors/Director of Treasuries and Inspection, Odihsa, Bhubaneswar/Financial Adviser and Chief Accounts Officer, Balimela/ Rengali (Left Bank)/Rengali (Right Bank)/Upper Kolab/ Indravati/ Subarnarekha/ Samal/ Mahanadi-Birupa Barrage Project/ Kanupur Irrigation Project/Lower Indra/ Lower Suktel/ Anandapur Barrage Project/ Asst. Financial Adviser & Chief Accounts Officer, Hirakud for information and necessary action.

28/2/2020

Under Secretary to Government

Memo No. 7254 /F, dt. 28.02.2020

Copy forwarded to Principal, Secretariat Training Institute, Bhubaneswar/ Principal, Odihsa Shorthand & Typewriting Institute, Bhubaneswar/ Director, Madhusudan Das Regional Academy of Financial Management, Bhubaneswar/ Director General, Gopabandhu Academy of Administration, Bhubaneswar/ Director, Revenue officers' Training Institute, Bhubaneswar for information and necessary action.

28/2/2020

Under Secretary to Government

Memo No. 7255 /F, dated 28.02.2020

Copy forwarded to Chief General Manager, State Bank of India, Local Head Office, 111/1, Pandit Jawaharlal Nehru Marg, Bhubaneswar/ Regional Manager, State Bank of India, Bhubaneswar/ Berhampur/ Sambalpur/ Chief Regional Manager, United Bank of India, Zonal Office, 13, Forest Park, Bhubaneswar/Regional Manager, UCO Bank Building, 3rd Floor, C-2, Ashok Nagar, Unit-II, Bhubaneswar/ Regional Manager, Central Bank of India, 94, Janpath, Unit-III, Bhubaneswar/ Zonal Manger, Bank of India, Odisha Zone, Zonal Office, 98 Kharvel Nagar, Ground Floor, Keshari Talkies Complex, Bhubaneswar/ Regional Manager, Indian Bank, Regional Office, 117/118 Station Square, Bhubaneswar/ Chief Managing Director, Allahabad Bank, Regional Office, 3/1B, IRC Village, Nayapalli, Bhubaneswar/ Deputy General Manager, Andhra Bank , Zonal Office, M/14, Baramunda, Bhubaneswar/ Divisional Manager, Canara Bank, Red Cross Bhawan, Sachivalaya Marg, Bhubaneswar/ Regional Manager, Indian Overseas Bank, Regional Office, B/2, West Saheed Nagar Bhubaneswar/Deputy General Manager, Punjab National Bank, Circle Office, Deen Dayal Bhawan, 4th Floor, Ashok Nagar, Bhubaneswar/Regional Manager, Union Bank of India, Regional Office, 3/1A, Civic Centre, IRC Village, Bhubaneswar for information and necessary action.

28/2/2020

Under Secretary to Government

Memo No. 7256 /F, dated 28.02.2020

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

28/2/2020

Under Secretary to Government

Memo No. 7257 /F, dated 28.02.2020

Copy forwarded to all Treasury Officers/Sub-Treasury Officers for information and necessary action. The instructions and stipulations indicated above should be enforced strictly and any deviation noticed will be viewed seriously.

28/2/2020

Under Secretary to Government

Memo No. 7258 /F, dated 28.02.2020

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

28/2/2020

Under Secretary to Government

Memo No. 7259 /F, dated 28.02.2020

Copy forwarded to State Head Portal, Secretariat with a request to upload the copy of the circular in Finance Department website (www.odisha.gov.in/finance).

28/2/2020

Under Secretary to Government

Annexure-'A'

Cash Balance Report of DDOs as on 15.04.2020

Name & Designation of the D.D.O.	Name of the Heads of Department/Administrative Department	Un-disbursed amount out of money drawn before 01.03.2020	Un-disbursed amount out of money drawn in March, 2020	Total amount of un-disbursed money	Break up of the un-disbursed amount i.e. whether kept in cash/B.D./Banker's Cheque/DCR or in unauthorized Bank Account.	Reasons for drawal & retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.
1	2	3	4	5	6	7

Signature

Designation of D.D.O

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GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

* * *

No. 4736 /F, Dated 28.02.2022
FIN-TRY-BT-0001-2020

From

Vishal Kumar Dev, I.A.S.
Principal Secretary to Government.

To

The Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government
All Heads of Department.

Sub: *Measures to prevent rush of expenditure towards the fag end of the Financial Year, 2021-22.*

Sir,

I am directed to say that Finance Department have earlier intimated all Departments of Government / all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for financial sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and submission of proposal to Finance Department for release of funds in letter No.2796/F, dated 07.02.2022. Besides, in view of the difficulties faced by different Departments, Finance Department have further extended these deadlines vide letter No.4643/F, dated 25.02.2022.

2. The Administrative Departments were also requested to take timely steps for sanction, release, re-appropriation, surrender and drawal of funds by the revised deadlines so as to ensure submission of bills in the Treasuries in time as per the deadlines stipulated therein.

3. Presentation of bills in the Treasuries:-

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department letter No. 2796/F, dated 07.02.2022. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines

so fixed for presentation of bills/claims in the Treasuries are now revised and mentioned below.

Sl. No.	Items	Deadline now prescribed
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	09.03.2022 No Treasury shall entertain any of these Bills, after 09.03.2022 on any account.
(ii)	Re-submission of bills after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.	14.03.2022
(iii)	All other bills except the categories enumerated at (i) above.	15.03.2022 Extension of this deadline would not be allowed on any account whatsoever.
(iv)	Resubmission of bills after due compliance except those mentioned at (i) which were objected to earlier.	22.03.2022
(v)	Presentation of fresh bills relating to :- ▪ Relief expenditure/Expenditure on account of natural calamities. ▪ Energy charges/ Telephone charges, ▪ House Building/ Vehicle/ Medical Advance, ▪ Old age pension/Disability Pension/ widow Pension, ▪ Pre-Matric/Post Matric Scholarship, ▪ Junior Merit Scholarship to +2 students, ▪ Mid-day meal, ▪ Police /Fire Service / Jails Organization/ Vigilance organization, ▪ Home Election (Department), ▪ State Election Commission and other Election related bills. ▪ NPS contribution ▪ Bulk disbursement ▪ Online PL cheque ▪ GeM/e-procurement platform	25.03.2022
(vi)	Claims relating to Central Sector Schemes and Centrally Sponsored Schemes (CSS), the Central Assistance for which is received on or after 15.03.2022	25.03.2022
(vii)	Bills relating to PMAY and ITDP etc which are to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ ITDAs and all other bills which are passed for payment by transfer credit to deposit heads.	25.03.2022

These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items / claims should be issued on or before the deadlines for submission of bills. The last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury / Sub-Treasury concerned.

4. (i) Budgetary funds should not be transferred to Civil Deposit.

(ii) No bill/ claim of any kind should be presented to the Treasury/ Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.03.2022. Where the provision is not likely to be spent by 31.03.2022, the provision shall be surrendered under intimation to Finance Department in time. Un-spent balance of funds drawn out of the Budget Provision for the year 2021-22 should be deposited in Government Account within 31.03.2022. Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.

(iii) Sufficient care should be taken to present the bills relating to Energy Charges, Expenditure on Relief, Externally Aided Projects, Rural Electrification i.e. (Biju Gramya Jyoti, Biju Saharanchala Bidyutikaran Yojana), BKVY, Dietary charges of Hospitals and Jails, Old Age Pension before the deadline.

(iv) Under no circumstances should money be drawn and kept in D.C.R, Term Deposit, Bank Draft or in sealed bag or in any other form. Any such instance coming to notice would be treated as temporary misappropriation except when specifically authorized by Finance Department in writing.

5. (i) The time schedule set out above must be adhered to without any deviation. Under no circumstances, the accounts of any Treasury/Spl. Treasury/Sub-Treasury can be kept open beyond 31.03.2022 with a view to accommodating transactions of the current financial year. Under the Integrated Financial Management System (IFMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and Drawing & Disbursing Officers have access to the System (IFMS) through the Budget Interface, Works and Forest Expenditure Modules of the Treasury Portal (internet).The transactions are made through the System. The IFMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2022, which is technically the end of the current financial year 2021-22, the system would automatically disable all the allotments for 2021-22 across the State for the financial year 2021-22 and it

would not be possible at all to carry out any transaction relating to the budget of 2021-22 after that. Besides, the e-Kuber payment platform of the RBI which is using NEFT for settlement of claims and Core Banking System of Agency Banks will not accept last minute transactions. Hence, the Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2022. The Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Odisha.

(ii) In previous financial years, on 31st March, a number of Bills/ Cheques which were passed by the Treasuries/Sub-Treasuries in the late hours and sent to the respective Banks for payment could not be en-cashed as their computerized system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2022 as the centralized and computerized payment Platform of the Reserve Bank of India (RBI) and Core Banking System of Agency Banks may not accept the last minute transactions. Besides, the e-disbursement system will also not be able to complete the cash transaction by 31st March, 2022 in such cases. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all electronic cheques sufficiently ahead so that the payment would be processed through the e-Kuber Platform of R.B.I. for settlement through National Electronic Fund Transfer (NEFT) before closure of the Financial Year 2021-22.

(iii) The cash transactions pertaining to the current financial year are to be completed within 31st March, 2022 by all means. Since e-Disbursement is being processed on the e-Kuber Platform of R.B.I. and the payment settlements take place through NEFT, bills and electronic cheques approved by the Treasuries/Sub-Treasuries and the Cheque Drawing DDOs can be encashed till the last cycle of NEFT. The last advise of Treasuries must be generated by 5.00 P.M. on 31st of March, 2022.

6. As stipulated in Subsidiary Rule 242 of Orissa Treasury Code, Volume - I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Besides, it is stipulated in Rule-6 of O.G.F.R, Volume-I that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Further, Rule-141 (3) of Odisha Budget Manual provides that no money should be drawn from the Treasury unless it is required for immediate payment. It is not

permissible to draw money from the Treasury and keep them in Banks without sanction of Finance Department. Money should not be drawn from the Treasury simply on the ground that the charges have been sanctioned by competent authority. Nor is it permissible to draw money from the Treasury and then place it in deposit in order to avoid lapse of allotment. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the DDOs must record a certificate on the body of the bills presented after 31st March, 2022 as follows:

(i) "*the money drawn in cash/bank drafts or up to the period 31.03.2022 has been disbursed by now except Rs. _____ which would be disbursed by 30.04.2022 at the latest*".

(ii) Similarly, while presenting the pay bill for April, 2022 to be paid on or after 30.04.2022, the D.D.O. must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03.2022 have been fully disbursed and no amount is lying un-disbursed with him".

(iii) While presenting the pay bill for the month of May, 2022 onwards, the D.D.O. must record a certificate to the effect that:

"the money drawn in shape of cash/bank draft and by transfer to DDO's Bank Account through the bills presented during the previous months has been disbursed except the money drawn in A.C. bills and the amount now proposed for withdrawal in this bill in shape of Cash/Bank draft shall be disbursed within a period of 15 days from the date of actual drawal from the Bank/Treasury".

While scrutinizing the bills to be presented during 2022-23, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall therefore furnish a cash balance report as on 15.04.2022 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 20.04.2022 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2022 but have not disbursed it by 15.04.2022. A copy of such report should also be endorsed to the concerned Heads of Department.

8. Instructions have been issued vide Finance Department letter No.23583/F, dated 10.07.2019 and letter No.32215/F, dated 21.11.2014 that money should not be drawn from the Treasury by the DDOs unless it is required for immediate disbursement. Un-authorized parking of Government money in Bank Account in contravention of financial rules and instructions issued by Finance Department is strictly prohibited. It has been stipulated in the above mentioned circulars of Finance Department that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule – 15 of the OCS (CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No. 32215/F, dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/ Administrative Department. They should take disciplinary action against the concerned sanctioning authority as well as the DDO, committing such irregularity, under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The sanctioning authority and the Drawing & Disbursing Officers shall strictly follow these instructions.

9. The D.D.Os under the administrative control of the Departments may be instructed to strictly follow these instructions.

I would, therefore, request you kindly to take timely steps for drawal of funds by the deadlines stipulated above in the interest of fiscal discipline and effective financial management. It should be noted that there will not be further relaxation in the deadlines indicated above under any circumstances whatsoever.

Yours faithfully,

Principal Secretary to Government

Memo No. 4737 /F, dated 28.02.2022

Copy forwarded to the Private Secretaries to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

Joint Secretary to Government

Memo No. 4738 /F, dated 28.02.2022

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

Joint Secretary to Government

Memo No. 4739 /F, dated 28.02.2022

Copy forwarded to the Resident Commissioner, Odisha, New Delhi/Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

Joint Secretary to Government

Memo No. 4740 /F, dated 28.02.2022

Copy forwarded to All Revenue Divisional Commissioners/All Collectors/Director of Treasuries and Inspection, Odisha, Bhubaneswar/Financial Adviser and Chief Accounts Officer, Balimela/ Rengali (Left Bank)/Rengali (Right Bank)/Upper Kolab/ Indravati/ Subarnarekha/ Samal/ Mahanadi-Birupa Barrage Project/ Kanupur Irrigation Project/Lower Indra/ Lower Suktel/ Anandapur Barrage Project/ Asst. Financial Adviser & Chief Accounts Officer, Hirakud for information and necessary action.

Joint Secretary to Government

Memo No. 4741 /F, dated 28.02.2022

Copy forwarded to Principal, Secretariat Training Institute, Bhubaneswar/ Principal, Odihsa Shorthand & Typewriting Institute, Bhubaneswar/ Director, Madhusudan Das Regional Academy of Financial Management, Bhubaneswar/ Director General, Gopabandhu Academy of Administration, Bhubaneswar/ Director, Revenue officers' Training Institute, Bhubaneswar for information and necessary action.

Joint Secretary to Government

Memo No. 4742 /F, dated 28.02.2022

Copy forwarded to Chief General Manager, State Bank of India, Local Head Office, 111/1, Pandit Jawaharlal Nehru Marg, Bhubaneswar/ Regional Manager, State Bank of India, Bhubaneswar/ Berhampur/ Sambalpur/ Chief Regional Manager, United Bank of India, Zonal Office, 13, Forest Park, Bhubaneswar/Regional Manager, UCO Bank Building, 3rd Floor, C-2, Ashok Nagar, Unit-II, Bhubaneswar/ Regional Manager, Central Bank of India, 94, Janpath, Unit-III, Bhubaneswar/ Zonal Manger, Bank of India, Odisha Zone, Zonal Office, 98 Kharvel Nagar, Ground Floor, Keshari Talkies Complex, Bhubaneswar/ Regional Manager, Indian Bank, Regional Office, 117/118 Station Square, Bhubaneswar/ Chief Managing Director, Allahabad Bank, Regional Office, 3/1B, IRC Village, Nayapalli, Bhubaneswar/ Deputy General Manager, Andhra Bank , Zonal Office, M/14, Baramunda, Bhubaneswar/ Divisional Manager, Canara Bank, Red Cross Bhawan, Sachivalaya Marg, Bhubaneswar/ Regional Manager, Indian Overseas Bank, Regional Office, B/2, West Saheed Nagar Bhubaneswar/Deputy General Manager, Punjab National Bank, Circle Office, Deen Dayal Bhawan, 4th Floor, Ashok Nagar, Bhubaneswar/Regional Manager, Union Bank of India, Regional Office, 3/1A, Civic Centre, IRC Village, Bhubaneswar for information and necessary action.

Joint Secretary to Government

Memo No. 4743 /F, dated 28.02.2022

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

Joint Secretary to Government

Memo No. 4744 /F, dated 28.02.2022

Copy forwarded to all Treasury Officers/Sub-Treasury Officers for information and necessary action. The instructions and stipulations indicated above should be enforced strictly and any deviation noticed will be viewed seriously.

Joint Secretary to Government

Memo No. 4745 /F, dated 28.02.2022

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

Joint Secretary to Government

Annexure-'A'

Cash Balance Report of DDOs as on 15.04.2022

Name & Designation of the D.D.O.	Name of the Heads of Department/Administrative Department	Un-disbursed amount out of money drawn before 01.03.2022	Un-disbursed amount out of money drawn in March, 2022	Total amount of un-disbursed money	Break up of the un-disbursed amount i.e. whether kept in cash/B.D./Banker's Cheque/DCR or in unauthorized Bank Account.	Reasons for drawal & retention of the un-disbursed amount in violation of SR 242 of OTC Vol-1.
1	2	3	4	5 (3+4)	6	7

Signature

Designation of D.D.O

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
* * *

No. 7133 /F., Dated 03rd March, 2025
FIN-TRY-BT-0001-2020

From

Saswata Mishra, IAS
Principal Secretary to Government

To

Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government.
All Departments
All Heads of Department

Sub: Measures to prevent rush of expenditure towards the fag end of the Financial Year 2024-25

Madam/Sir,

I am to say that Finance Department has earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for issue of sanction order for release of funds, re-appropriation of funds, issue of allotment, surrender of funds and submission of bills in the Treasuries vide letter No. 5184/F, dt.14.02.2025.

2. The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department letter No. 5184/F, dt.14.02.2025. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised and mentioned as tabled in the next page.

Sl. No.	Items	Deadlines Prescribed
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	10.03.2025 No Treasury shall entertain any of these Bills, after 10.03.2025 on any account.
(ii)	Re-submission of bills after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.	13.03.2025
(iii)	All other bills except the categories enumerated at (i) above.	17.03.2025 Extension of this deadline would not be allowed on any account whatsoever.
(iv)	Resubmission of bills after due compliance except those mentioned at (i) which were objected to earlier.	21.03.2025
(v)	Presentation of fresh bills relating to: • Relief expenditure/ Expenditure on account of natural calamities • Energy charges/ Telephone charges/ Rent, Rates & Taxes. • Medical Advance. • Old age pension/ Disability Pension/ Widow Pension • Pre-Matric /Post-Matric Scholarship • Junior Merit Scholarship to +2 students/ UG & PG Scholarship • Mid-day meal, • Police / Fire Service / Jail Organization / Vigilance Organization • Home Election (Department), • State Election Commission and other Election related bills • Bulk Disbursement • Online PL cheque	24.03.2025
(vi)	Claims relating to Centrally Sponsored Schemes (CSS) which, the Central Assistance for which is received on or after 17.03.2025/Claims relating to CSS under SNA SPARSH	31.03.2025
(vii)	Bills relating to PMAY and ITDP which are to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ ITDAs and all other bills which are passed for payment by transfer credit to deposit heads.	24.03.2025

These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/claims should be issued on or before the deadlines for submission of bills. **The last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury/ Sub-Treasury concerned.**

3. The e-Kuber which is the Core Banking Solution platform of Reserve Bank of India (RBI) for Government and other payments, does not process any Government transactions on global holidays. However, RBI vide DGBA.GBD.No. S770/42-01-029/2024-25, dated 03.01.2025, has decided to mark March 30,2025 (Sunday) as working day in e-Kuber system for Government transactions. Further, RBI, vide DOR.CO.SOG (Leg) No. 59/09.08.024/2024-25, dated 11.02.2025, has advised all the Agency Banks to keep their branches open on March 31, 2025 (Monday- public holiday), which are dealing with Government business.

I would, therefore, request you to kindly to take timely steps for drawal of funds by the deadlines stipulated above in the interest of fiscal discipline and effective financial management. It should be noted that there will not be further relaxation in the deadlines indicated above under any circumstances whatsoever.

Yours faithfully,



Principal Secretary to Government

Memo No. 7134 **/F, dated** 03.03.2025

Copy forwarded to the Private Secretary to Chief Secretary/D.C.-cum-Additional Chief Secretary for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary.

3.3.25

Deputy Secretary to Government

Memo No. 7135 **/F, dated** 03.03.2025

Copy forwarded to the Resident Commissioner, Odisha, New Delhi/Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

3.3.25

Deputy Secretary to Government

Memo No 7136 **/F, dated** 03.03.2025

Copy forwarded to All Revenue Divisional Commissioners/All Collectors/Director of Treasuries and Inspection, Odisha, Bhubaneswar/Financial Adviser and Chief Accounts Officer, Balimela/ Rengali (Left Bank)/Rengali (Right Bank)/Upper Kolab/ Indravati/ Subarnarekha/ Samal/ Mahanadi-Birupa Barrage Project/ Kanupur Irrigation Project/Lower Indra/ Lower Suktel/ Anandapur Barrage Project/ Asst. Financial Adviser & Chief Accounts Officer, Hirakud for information and necessary action.

3.3.25

Deputy Secretary to Government

Memo No. 7137 **/F, dated** 03.03.2025

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

3.3.25

Deputy Secretary to Government

Memo No. 7138 **/F, dated** 03.03.2025

Copy forwarded to Chief General Manager, State Bank of India, Local Head Office, 111/1, Pandit Jawaharlal Nehru Marg, Bhubaneswar/ Regional Manager, State Bank of India, Bhubaneswar/ Berhampur/ Sambalpur/ Chief Regional Manager, United Bank of India, Zonal Office, 13, Forest Park, Bhubaneswar/Regional Manager, UCO Bank Building, 3rd Floor, C-2, Ashok Nagar, Unit-II, Bhubaneswar/ Regional Manager, Central Bank of India, 94, Janpath, Unit-III, Bhubaneswar/ Zonal Manger, Bank of India, Odisha Zone, Zonal Office, 98 Kharvel Nagar, Ground Floor, Keshari Talkies Complex, Bhubaneswar/ Regional Manager, Indian Bank, Regional Office, 117/118 Station Square, Bhubaneswar/ Chief Managing Director, Allahabad Bank, Regional Office, 3/1B, IRC Village, Nayapalli, Bhubaneswar/ Deputy General Manager, Andhra Bank , Zonal Office, M/14, Baramunda, Bhubaneswar/ Divisional Manager, Canara Bank, Red Cross Bhawan, Sachivalaya Marg, Bhubaneswar/ Regional Manager, Indian Overseas Bank, Regional Office, B/2, West Saheed Nagar Bhubaneswar/Deputy General Manager, Punjab National Bank, Circle Office, Deen Dayal Bhawan, 4th Floor, Ashok Nagar, Bhubaneswar/Regional Manager, Union Bank of India, Regional Office, 3/1A, Civic Centre, IRC Village, Bhubaneswar for information and necessary action.

3.3.25

Deputy Secretary to Government

Memo No. 7139 **/F, dated** 03.03.2025

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar/ all Treasury Officers/Sub-Treasury Officers for information and necessary action.

3.3.25

Deputy Secretary to Government

Memo No. 7140 **/F, dated** 03.03.2025

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

3.3.25

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
* * *

No. 8237 /F, Dated 11th March, 2025
FIN-TRY-BT-0001/2020

From

Anil Kumar Purohit
Joint Secretary to Government

To

DC-cum-Additional Chief Secretaries /
Additional Chief Secretaries /
Principal Secretaries/
Commissioner-cum-Secretaries/
All Departments

Sub: Measures to prevent rush of expenditure towards the fag end of the Financial Year 2024-25 – regarding

Ref:- FD Letter No-7133/F, dated 03.03.2025

Madam/Sir,

With reference to the subject cited above, I am directed to say that Finance Department has earlier intimated all Departments of Government/all Heads of Department to adhere to the deadlines fixed for submission of bills in the Treasuries vide Finance Department Letter No. 7133/F, dt.03.03.2025.

2. Now, It has been decided to extend the deadline for the following types of bills/claims as given below :

Sl. No.	Items	Deadline Prescribed
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	17.03.2025

3. The datelines for all other types of bills shall remain same as notified vide Finance Department Letter No. 7133/F, dt.03.03.2025. **It should be noted that there will not be further relaxation in the deadlines indicated above under any circumstances whatsoever.**

It is, therefore, requested to kindly intimate all concerned about the extension of dateline for submission of bill in Treasuries.

Yours faithfully,

11/3/2025

Joint Secretary to Government

Memo No. 8238 **/F, dated** 11.03.2025

Copy forwarded to the Resident Commissioner, Odisha, New Delhi/Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

11/3/25

Deputy Secretary to Government

Memo No 8239 **/F, dated** 11.03.2025

Copy forwarded to All Revenue Divisional Commissioners/All Collectors/Director of Treasuries and Inspection, Odisha, Bhubaneswar/Financial Adviser and Chief Accounts Officer, Balimela/ Rengali (Left Bank)/Rengali (Right Bank)/Upper Kolab/ Indravati/ Subarnarekha/ Samal/ Mahanadi-Birupa Barrage Project/ Kanupur Irrigation Project/Lower Indra/ Lower Suktel/ Anandapur Barrage Project/ Asst. Financial Adviser & Chief Accounts Officer, Hirakud for information and necessary action.

11/3/25

Deputy Secretary to Government

Memo No. 8240 **/F, dated** 11.03.2025

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar/ all Treasury Officers/Sub-Treasury Officers for information and necessary action.

11/3/25

Deputy Secretary to Government

Memo No. 8241 **/F, dated** 11.03.2025

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

11/3/25

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No 5833 /F, Dated 07.03.2026
FIN-TRY-BT-0001-2020

From

Sanjeeb Kumar Mishra, IAS
Principal Secretary to Government

To

Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government/
All Departments
All Heads of Departments

Sub: **Measures to prevent rush of expenditure towards the fag end of the Financial Year 2025-26 - regarding**

Madam/Sir,

I am to say that Finance Department has earlier intimated all Departments of Government/all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for issue of sanction order for release of funds, re-appropriation of funds, issue of allotment, surrender of funds and submission of bills in the Treasuries vide letter No. 3653/F, dt.10.02.2026.

2. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised as per the table provided in the next page.

Sl. No.	*Items*	*Deadlines Prescribed*
I.	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	16.03.2026
II.	Re-submission of bills after due compliance, in respect of items as mentioned at (I) above which were objected to earlier.	19.03.2026
III.	All other bills except the categories enumerated at (I) above.	23.03.2026
IV.	Resubmission of bills after due compliance except those mentioned at (I) which were objected to earlier.	25.03.2026
V.	Claims relating to Central Sector Schemes , Centrally Sponsored Schemes (CSS) and Finance Commission Grants, the Central Assistance/Grants for which are received on or after 23.03.2026/ Claims relating to CSS under SNA SPARSH	31.03.2026

3. These deadlines are to be followed scrupulously. Accordingly, necessary expenditure sanction for these items/claims should be issued on or before the deadlines for submission of bills. **The last date for issue of sanction order for incurring expenditure on these items is the last date for submission of the related bills in the Treasury/ Sub-Treasury concerned.**

It is, therefore, requested to kindly take timely steps for drawal of funds by the deadlines stipulated above in the interest of fiscal discipline and effective financial management. It should be noted that there will not be further relaxation in the deadlines indicated above.

Yours faithfully,

Principal Secretary to Government

Memo No. 5834 **/F, dated** 07.03.2026

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department/ for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

7.3.2026

Deputy Secretary to Government

Memo No. 5835 **/F, dated** 07.03.2026

Copy forwarded to the Resident Commissioner, Odisha, New Delhi/ Registrar, Orissa High Court/ Secretary, Odisha Public Service Commission/ Secretary, Odisha State Election Commission/ Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission/ Registrar, Odisha Administrative Tribunal / Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

7.3.2026

Deputy Secretary to Government

Memo No. 5836 **/F, dated** 07.03.2026

Copy forwarded to all Public Sector Undertakings/Cooperative Institutions for information & necessary action.

7.3.2026

Deputy Secretary to Government

Memo No. 5837 **/F, dated** 07.03.2026

Copy forwarded to all Revenue Divisional Commissioners/all Collectors/all Controlling Officers for information and necessary action.

7.3.2026

Deputy Secretary to Government

Memo No. 5838 **/F, dated** 07.03.2026

Copy forwarded to the Director of Treasuries & Inspection, Odisha, Bhubaneswar / all Treasury Officers / Sub-Treasury Officers for information and necessary action.

7.3.2026

Deputy Secretary to Government

Memo No. 5839 **/F, dated** 07.03.2026

Copy forwarded to all Officers / all Branches of Finance Department for information & necessary action.

7/3/2026

Deputy Secretary to Government

Memo No. 5840 **/F, dated** 07.03.2026

Copy forwarded to Sri Tapan Pattnaik, FID, Finance Department with a request to upload the copy of the circular in Finance Department website (www.odisha.gov.in/finance) under IFMS.

7/3/2026

Deputy Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

***

No. 7727 /F., Date- 24.03.2026
FIN-TRY-BT-0001-2026

From
Anil Kumar Purohit
Joint Secretary to Government

To
DC-cum-ACS to Government/
Additional Chief Secretaries to Government/
Principal Secretaries to Government/
Commissioner-cum-Secretaries to Government/
All Departments

Sub: **Measures to prevent rush of expenditure towards the fag end of the Financial Year 2025-26 - regarding.**

Ref: Finance Department Letter No-5833 dated 07.03.2026 and 7697/F dated 23.03.2026

Madam / Sir,

In continuation of the instructions referred to, I am directed to say that in order to ensure timely processing of Government claims and accounting of the receipts of Government taxes and dues, the following arrangements have been made in Treasuries during the last week of March, 2026 :

1. All Treasuries shall remain open on 28th and 29th of March, 2026 (which are Public Holidays).
2. The support of the Help Desk of IFMS will be available from 09.00 AM to 08.00 PM on all working days in the last week of March, 2026 including the specially declared working days to provide support to the DDOs and other stakeholders (**IFMS Help Desk Number is 18003456739).**

It is, therefore, requested that necessary instructions may kindly be issued to all concerned to submit their bill extension proposals accordingly.

Yours faithfully

24/3/26
Joint Secretary to Government

Memo No 7728 /F, Date 24.03.2026

Copy forwarded to PS to Principal Secretary, Finance Department for kind information of Principal Secretary.

24/03/26

Under Secretary to Government

Memo No 7729 /F, Date 24.03.2026

Copy forwarded to the Director, Treasuries & Inspection, Odisha, Bhubaneswar for information and necessary action.

DTI is requested to ensure that all Treasuries are opened on 28th – 29th March, 2026 to process claims received from DDOs keeping in view the closing of the Financial year 2025-26.

24/03/26

Under Secretary to Government

Memo No 7730 /F, Date 24.03.2026

Copy forwarded to all Budget & Expenditure branches, W & M Branch, Finance Department for information and necessary action.

24/03/26

Under Secretary to Government

Memo No 7731 /F, Date 24.03.2026

Copy forwarded to The Treasury Officer of All Special Treasuries / District Treasuries / Sub-Treasuries for information and necessary action.

24/03/26

Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 7015 /F., Date- 16.03.2024
FIN-TRY-BT-0001-2024

From

Anil Kumar Purohit
Joint Secretary to Government

To

The DC-cum-ACS to Government/
Additional Chief Secretaries to Government/
Principal Secretaries to Government/
Commissioner-cum-Secretaries to Government/
Secretaries to Government/
All Departments

Sub: **Regarding proposal for extension of bill submission date in Treasury for the month of March, 2024.**

Ref: Finance Department Letter No-5295 dated 29.02.2024

Madam / Sir,

In inviting a reference to the subject cited above and in continuation of the instructions referred to, I am directed to say that in order to ensure hassle-free, timely processing of Government claims and accounting of the receipts of Government taxes and dues, the following arrangements have been made in Treasuries for the month of March, 2024:

1. All Treasuries will remain open on 23rd, 24th, 25th, 29th and 31st of March, 2024
2. DDOs can approach the Treasuries for availing any kind of operational support to prepare the bills and Sanction Orders in IFMS.
3. The support of the Help Desk of IFMS will be available from 08.00 AM to 08.00 PM on all working days in the last fortnight of March, 2024 including the specially declared working days to provide support to the DDOs and other stakeholders.

A detailed SOP for submission of request for extension of bill submission date is enclosed at **Annexure-A** for kind reference.

It is, therefore, requested that necessary instructions may kindly be issued to all concerned to submit their bill extension proposals as per the process described in the SOP.

Yours faithfully,

16/03/2024

Joint Secretary to Government

Memo No 7016 /F, Date 16.03.2024

Copy forwarded to PS to Principal Secretary, Finance Department for kind information of Principal Secretary.

16.03.24

Under Secretary to Government

Memo No 7017 /F, Date 16.03.2024

Copy forwarded to the Director, Treasuries & Inspection, Odisha, Bhubaneswar for information and necessary action.

16.03.24

Under Secretary to Government

Memo No 7018 /F, Date 16.03.2024

Copy forwarded to all Expenditure branches, Finance Department for information and necessary action.

16.03.24

Under Secretary to Government

Memo No 7019 /F, Date 16.03.2024

Copy forwarded to The Treasury Officer of All Special Treasuries / District Treasuries / Sub-Treasuries for information and necessary action.

16.03.24

Under Secretary to Government

Memo No 7020 /F, Date 16.03.2024

Copy forwarded to Sri Tapan Pattnaik, FID for information and necessary action. He is requested to upload the circular regarding distribution of Budget Allotment for incurring expenditure for the financial year 2024-25 in the Website (www.Odisha.gov.nic.in/financelindex.htm) of Finance Department for information of all Administrative Departments and Controlling Officers.

16.03.24

Under Secretary to Government

ANNEXURE-A

Detailed Process for Submission of Dateline Extension Proposals:

I. **Transmission & Processing of Request for Approval**

- DDOs who seek dateline extension should send/mail their proposals directly to the linked Treasury in prescribed format (**Excel File only**) from their designated official Mail Id.
- After receipt of such request from DDOs, concerned Treasury will book call in Mantis for further processing of such request. However, such Mantis Call will be booked on the principle of **One DDO-One Call**. One call may accommodate request for dateline extension sought for multiple claims/bills w.r.t. one DDO only.
- For booking of such call in Mantis, Treasury has to choose Project Category as "**Extension of Bill Submission Dateline**".
- There is a newly created field in the Mantis Call Log Screen to enter detailed information on Dateline Extension Requests such as:

- **DDO Code**
- **Select Parent Treasury (District/Special) from Drop Down Menu**
- **Select Treasury (District/Special/Sub Treasury)**
- **No of Bills for which permission is sought**
- **Token No of Bills (Multiple Token Nos. can be entered with , separator)**
- **Total Bill Gross Amount**

- After entering the above mentioned information in the specified field, Treasury should **mandatorily upload** the request proposals received in **Excel File only** from the DDO.
- Such Mantis Call will be landed at DTI User **Sri Dillip Kumar Satpathy, ADTI** who will be the **Nodal Officer** to assign/forward all such calls to one of the Approver (User) of Finance Department (*F.D. User Login* ***akp***). The F.D. Approver will seek approval from the competent Authority and add note to the call as per the approval by the Authority in F.D. Then, the F.D. Approver will revert back the call to DTI User (Sri D.K. Satpathy) who will update the status of Mantis Call as Resolved with a Note indicating the status as "Approved" or "Rejected" as per F.D. approval order.
- The Team in charge of processing Dateline Extension Mantis Calls at DTI will upload the Dateline Extension Order approved by F.D. in IFMS Portal for the information of the concerned DDOs/Treasury
- Treasury after booking a Mantis Call in this regard will have a watch on the resolution status of the Call and allow acceptance of Bill till the approved date of extension which would be reflected in the Mantis Call Resolution Note. The DDO concerned should be immediately intimated for submission of Bills within the allowed dateline.
- In case, F.D. indicates "Rejected" in the status Note, Treasury will communicate to the DDO and take action accordingly.

II. Copy of the Prescribed Format:

SL No	Name of Office	DDO Code	Drawing Treasury	Bill No with Date	Token No with Date	Bill Amount		Nature of Claim	Reason of Non-Submission within the prescribed Dateline
						Gross Amt	Net Amt		

ଓଡିଶା ସରକାର

ଅର୍ଥ ବିଭାଗ

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ସଂଖ୍ୟା 9342 /ଅର୍ଥ, ତାରିଖ 21.03.2025

FIN-TRY-BT-0002-2017

ପ୍ରେରକ

ଶାଶ୍ୱତ ମିଶ୍ର, ଭା.ପ୍ର.ସେ.

ପ୍ରମୁଖ ଶାସନ ସଚିବ

ପ୍ରାପକ

ଉନ୍ନୟନ କମିଶନର-ତଥା-ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବ /

ଅତିରିକ୍ତ ମୁଖ୍ୟ ଶାସନ ସଚିବ /

ପ୍ରମୁଖ ଶାସନ ସଚିବ /

କମିଶନର-ତଥା-ସଚିବ

ସମସ୍ତ ପ୍ରଶାସନିକ ବିଭାଗ

ବିଷୟ: ପ୍ରଶାସନିକ ବିଭାଗ ଠାରୁ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀ (Controlling Officer) ଏବଂ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀଙ୍କ ଠାରୁ ଡିଡିଓ (DDO)/ ଡିଭିଜନ (Division)/ ପ୍ରକଳ୍ପ (Projects) ଗୁଡିକୁ IFMS ମାଧ୍ୟମରେ, 2025-26 ଆର୍ଥିକ ବର୍ଷ ବଜେଟ ଅଟକଳର (Budget Estimate) ଆବଣ୍ଟନ ।

ମହାଶୟା/ ମହାଶୟ,

ଉପରୋକ୍ତ ବିଷୟରେ ଦୃଷ୍ଟି ଆକର୍ଷଣ କରି, ମୁଁ ଜଣାଇବାକୁ ଚାହୁଁଛି ଯେ, ଆର୍ଥିକ ବର୍ଷ 2025-26 ର ପୂର୍ଣ୍ଣାଙ୍ଗ ବଜେଟ୍ ବିଧାନସଭାରେ ଉପସ୍ଥାପିତ ହୋଇଅଛି । ପୂର୍ଣ୍ଣାଙ୍ଗ ବଜେଟ୍ ପାରିତ ହେବା ପରେ, ସମସ୍ତ ପ୍ରଶାସନିକ ବିଭାଗମାନେ ଚଳିତ ଆର୍ଥିକ ବର୍ଷ 2025-26 ର ବଜେଟ ଅଟକଳ (Budget Estimate)ରୁ ଖର୍ଚ୍ଚ କରିପାରିବେ ।

2. 2025-26 ଆର୍ଥିକ ବର୍ଷ ପାଇଁ କରାଯାଇଥିବା ବଜେଟ୍ ଅଟକଳକୁ ଓଡ଼ିଶା ଟ୍ରେଜେରୀ ପୋର୍ଟାଲ (IFMS)ର Budget Interface and Work Expenditure Module ରେ ତା 25.03.2025 ରିଖରୁ ଉପଲବ୍ଧ କରାଯିବ, ଯାହା ଦ୍ୱାରା ପ୍ରଶାସନିକ ବିଭାଗଗୁଡ଼ିକ ସେମାନଙ୍କ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀମାନଙ୍କୁ Budget Allotment ସେହି ଦିନଠାରୁ ବଣ୍ଟନ କରିପାରିବେ। ସେହିପରି ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀମାନେ (Controlling Officers) ତା26.03.2025ରିଖରୁ ସେମାନଙ୍କ ଡିଡିଓମାନଙ୍କୁ Budget Allotment ଆବଣ୍ଟନ କରିପାରିବେ। କିନ୍ତୁ ଗ୍ଲୋବାଲ ଆଲଟମେଣ୍ଟ ସିଷ୍ଟମ (Global Allotment System) ଅଧୀନରେ ଅନ୍ତର୍ଭୁକ୍ତ ହୋଇଥିବା ବଜେଟ୍ ବିନିଯୋଗ ୟୁନିଟ୍ (Budgetary Unit of Appropriation) ଗୁଡିକୁ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀଙ୍କ ଦ୍ୱାରା ଡିଡିଓମାନଙ୍କୁ ଆବଣ୍ଟନ କରିବାର କୌଣସି ଆବଶ୍ୟକତା ନାହିଁ ।

3. ପୂର୍ଣାଙ୍ଗ ବଜେଟ୍ ଆକଳନ 2025-26 ରୁ ପାଣ୍ଠି ମଞ୍ଜୁର ଓ ରିଲିଜ୍ (sanction and release of funds) ଏସଂକ୍ରାନ୍ତରେ ଜାରି ହେବାକୁ ଥିବା ଅର୍ଥ ବିଭାଗର ନିର୍ଦ୍ଦିଷ୍ଟ ନିର୍ଦ୍ଦେଶାବଳୀ ଦ୍ୱାରା ନିୟନ୍ତ୍ରିତ ହେବ ।

4. ତେଣୁ ପ୍ରଶାସନିକ ବିଭାଗ ଓ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀମାନଙ୍କୁ Budget Allotment ର ବଣ୍ଟନ ପ୍ରକ୍ରିୟାକୁ 31.03.2025 ପୂର୍ବରୁ ସୁନିଶ୍ଚିତ କରିବାକୁ ଅନୁରୋଧ କରାଯାଉଅଛି, ଯାହାଫଳରେ ଡିଡିଓମାନେ April ପହିଲାରୁ ଆର୍ଥିକ ବର୍ଷ 2025-26 ପାଇଁ ବଜେଟରେ କରାଯାଇଥିବା ବ୍ୟୟ ବରାଦରୁ ଖର୍ଚ୍ଚ କରିପାରିବେ।

ଦୟାକରି ଏହାକୁ ଅତ୍ୟନ୍ତ ଜରୁରୀ ବୋଲି ବିବେଚନା କରିବେ ।

ଆପଣଙ୍କ ବିଶ୍ୱସ୍ତ,

21.01.2025

ପ୍ରମୁଖ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା. 9343 /ଅର୍ଥ., ତାରିଖ 21.03.2025

ଏହାର ଏକଜିତା ନକଲ ସମସ୍ତ ନିୟନ୍ତ୍ରଣ ଅଧିକାରୀଙ୍କ ଅବଗତି ଓ ବିହିତ କାର୍ଯ୍ୟାନୁଷ୍ଠାନ ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା. 9344 /ଅର୍ଥ., ତାରିଖ 21.03.2025

ଏହାର ଏକଜିତା ନକଲ ନିର୍ଦ୍ଦେଶକ, କୋଷାଗାର ଏବଂ ପରିଦର୍ଶନ, ଓଡ଼ିଶା, ଭୁବନେଶ୍ୱରଙ୍କ ଅବଗତି ଓ ବିହିତ କାର୍ଯ୍ୟାନୁଷ୍ଠାନ ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା. 9345 /ଅର୍ଥ., ତାରିଖ 21.03.2025

ଏହାର ଏକଜିତା ନକଲ ଅର୍ଥ ବିଭାଗର ସମସ୍ତ ଶାଖାକୁ ସୂଚନା ଓ ଆବଶ୍ୟକ କାର୍ଯ୍ୟାନୁଷ୍ଠାନ ନିମନ୍ତେ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

ଜ୍ଞାପକ ସଂଖ୍ୟା. 9346 /ଅର୍ଥ., ତାରିଖ 21.03.2025

ଏହି ସରକାରୀ ପରିପତ୍ରର ଏକଜିତା ନକଲ, ସମସ୍ତଙ୍କର ଅବଗତି ନିମନ୍ତେ ଅର୍ଥ ବିଭାଗର Website (www.Odisha.gov.nic.in/financelindex.htm)ରେ ଅପଲୋଡ୍ କରିବା ନିମନ୍ତେ ଶ୍ରୀ ତପନ କୁମାର ପଟ୍ଟନାୟକ, ସବ୍-ନୋଡାଲ ଅଫିସର, FID, ଅର୍ଥ ବିଭାଗଙ୍କୁ ପ୍ରେରଣ କରାଗଲା ।

ଅନୁ ଶାସନ ସଚିବ

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

OFFICE MEMORANDUM

No. 32686 /F Dated 24.09.2019
FIN-TRY-MISC-0005-2019

Sub: Disbursement of salary and pension in the last working day of the month to which they relate instead of 1st working day of the succeeding month and use of single page salary bill generated in the revised format from HRMS Odisha.

At present, Bill for drawal of salary for the month to which it relates is presented to the Treasuries in the last 5 (five) working days of the month. The payments of such bills are made on or after the 1st working day of the succeeding month. The expenditures made on account of salary disbursement are reflected in the monthly accounts of the State prepared by the Accountant General (A&E), Odisha almost after a gap of 50 (fifty) days from the date of incurring the real expenses. The present stipulations and restriction in drawal of salary has often led to late drawal and payment of salary to the employees causing inconvenience. The delay in drawal of salary affects the returns to be accrued on pension wealth of the employees who are covered under National Pension System.

Though the claims are prepared using HRMS application and processed in the IFMS Odisha application, the present process in drawal of salary consumes a lot of paper as the hardcopy of bills and schedules are required by Treasuries and AG (A&E), Odisha. Approximately more than 15 lakhs of A3 size papers are used for drawal of salary for all Government establishments every month. It also consumes huge amount of manpower resources and time.

Considering the requirement for change in salary drawal and in adherence to the principles of 5T, the State Government is now pleased to decide that the salary of employees will be paid by the Treasury in the last working day of the month and it will be a single page salary bill facilitating efficiency and timeliness in drawal and disbursement of salary. The detailed procedure in this regard is outlined below:

1. **Preparation of salary bill:**

Presently, the salary bills are prepared by the Drawing & Disbursing Officer (DDO) after receipt of absentee statement from the establishment of the office. The absentee statement indicates the presence of the employee from 1st to 25th of the ensuing month. Since, the absentee statement is issued on 25th of the month, the DDO is left with only few days to prepare the claims before closure of the month. As a result, very few establishments manage to ensure that the employees working under them get salary on the last working day of the month.

In order to overcome the difficulty, it is decided that the absentee statement will now be prepared by the establishment from 15th of the previous month to 14th of the current month. The Establishment of the office will submit the absentee statement to the DDO on 15th (if it is a holiday, next working day) of the month for onward preparation of salary bills.

2. **Submission of salary bill:**

DDO will prepare the salary bill using HRMS application from 15thonwards of the salary month to ensure that all employees of their establishment get their salary on the last working day of the month. However, the bills will be signed and forwarded by the DDO to the Treasury at any time not earlier than 5 days before the last working day of the month. If last working day of the month happens to be a Bank holiday, the date of salary disbursement will precede by one day and likewise the bill signing and submission day will also precede. For the month of March also the same principle of 5 days prior to the salary disbursement date will apply, but in case of constraints of Budget and allotment, salary bill can be submitted by the DDO after 31st of March.

3. **Disbursement of salary:**

Disbursement of salary by the Treasuries will be made on the last working day of the month. As already mentioned in the above para, if last working day(s) of the month happens to be Bank holiday(s), the date of salary disbursement will precede by one day or more. On technical grounds, advice to E-Kuber can be made in phases during last three working days prior

to salary date with scheduled date of payment as last working day of the month. However, disbursement of salary for the month of March will be made on or after 1st of April.

4. Drawal of pension and provisional pension:

Disbursement of pension and provisional pension will be made on the last working day of the month to which it relates. The bills will be prepared by the concerned establishments well ahead of the due date and submitted to the Treasuries preferably along with the salary bill to facilitate timely disbursement of pension and provisional pension to the pensioners. However, for the month of March, submission of bill and payment of pension/provisional pension will be made after 31st of March.

5. Presentation of salary bill in single page with single signature:

All salary claims in respect of State Government employees both regular and contractual or otherwise should be prepared only through HRMS. Unless otherwise directed by the competent authority, the Treasuries will not accept any salary bill presented outside HRMS. The format of the salary bill has been redesigned to ensure that the print can be taken in an A4 size paper in a normal printer as per enclosed ***Annexure***.

The establishment will submit print copy of the salary bill in their Book of Drawal under signature of the DDO. The DDO needs to sign once in the bill instead of multiple signatures as practiced earlier. The certificates required to be enclosed in the salary bill should be prepared in one single page and signed by the DDO once at the bottom of the page. DDOs may take print of acquittance roll, all schedules along with salary bill as posted in HRMS and IFMS for the purpose of record keeping and may preserve the softcopies for future reference.

However, in case of arrear drawal involving a calculation of due drawn, bills may be presented in the usual manner as before. Such bills will be in existing format and no single page salary bill prepared and printed from HRMS, which is not submitted through HRMS but presented in manual mode, be passed by any treasury. IFMS will provide a report in AG interface

containing list of manual salary bills having recoveries towards GPF, LTA Principal, Interest etc passed by different Treasuries in a particular month.

6. Publication of electronic acquittance roll, schedules and beneficiary list:

HRMS application will publish digitally signed acquittance roll, schedules of recoveries along with beneficiary list containing the Bank details and the amount to be paid to each individual employee using server based digital signature. Access will be provided to Treasuries and Accountant General (A&E), Odisha to view and download the acquittance roll and schedules both in PDF and electronic form as would be required by them. Digitally signed electronic acquittance roll and schedules will be preserved in the HRMS application for any future reference and would be available to DDOs, Treasuries, Accountant General (A&E), Odisha and any other stakeholder as per the request and extant procedure.

HRMS will take one month time to customize their application for generating digitally signed schedules, acquittance roll and beneficiary list. Until the arrangement for digital signature is in place, the DDO would be required to submit physical copy of the beneficiary list along with the salary bill for this interim period.

HRMS will immediately make a mandatory provision in the system to capture the details of recovery made from the salary under a service major head, other than Festival Advance. In case the short drawal of salary in adjustment of overpayment or advance made in any previous month of the same finance year, the recovery head would be the same in which the overpayment/advance was made. DDO will capture the T.V No. and date of the original drawal alongwith head classification. But if the over payment/advance was made in the previous financial year, the recovery major and sub-major head will be same as the original drawal, but the minor head and below will be 911-1889-49015-000. The recovery head classification validation will be based on the date of original drawal of overpayment/advance. The BT head will flow to IFMS as usual.

DDO will generate a recovery schedule from HRMS, which may contain the TV NO. & Date of original drawal etc. as per Form NO. OTC.46-A and attach the same with the single page salary bill. In the mean time, HRMS will provide a consolidated report to AG in its interface showing major head -wise, treasury -wise and voucher-wise recovery details. Attachment of physical schedule will be dispensed with after the consolidated report is provided in AG log in.

7. Preparation and maintenance of beneficiary list and disbursement details in HRMS:

DDOs are now preparing the salary bill in HRMS, but the Bank details of the beneficiary are maintained and prepared in IFMS. This process requires the DDOs to log into both HRMS and IFMS separately to prepare and submit the salary bills. The current practice is both time and resource consuming.

To streamline the extant process in preparation of salary related claims, the integration between IFMS and HRMS has been strengthened to facilitate preparation of beneficiary list in HRMS. The database of beneficiary master as maintained in IFMS in respect of salary drawals will be transferred and made available in HRMS to the DDOs for preparation of beneficiary list. The above arrangement would be effective in a phase-wise manner from September, 2019 onwards.

The payment details such as Treasury Voucher No., RBI sequence ID in respect of the salary bill and the payment made to individual employees will be shared from IFMS to HRMS after completion of the payment and accounting process. HRMS will make this information available to all DDOs and employees.

8. Processing of salary claims in the Treasury:

The salary claims will be processed in the Treasury on the basis of single page physical bill along with beneficiary list provided through Book of Drawal and electronic data that have been imported from HRMS to IFMS at the time of submission of bills. Treasury will verify the data against the

physical bill in respect of their availability of allotment details, by-transfer details and necessary other checks.

Treasuries will access the HRMS system to verify the correctness of the recoveries made from salary bills. HRMS application will also provide individual as well as consolidated schedule in respect of recoveries made towards LIC and Income Tax from each of the individual salary bills. Monthly drawal of LIC contribution by the Treasuries will be made on the basis of the reports of recoveries towards LIC available in the HRMS Portal. Concerned Income Tax Circles and LIC Circles will be provided access to HRMS to download the relevant Income Tax recoveries and LIC premium schedules in respect of the employees.

The reports from HRMS on Income Tax recoveries will be used by the Treasuries to cross-verify against the reports available in IFMS for preparation and submission of 24G as per the extant procedure in Income Tax portal.

9. Submission of salary vouchers by Treasuries to AG (A&E), Odisha:

Treasuries will submit the salary vouchers in the revised salary bill format as would be generated and printed from HRMS. This format will be applicable for drawal of all regular salary claims.

10. Verification and accounting of recoveries in the Office of the Pr. AG (A&E), Odisha:

Electronic data of recoveries made from salary bills such as: GPF (contribution & advance recovery), long term advances (House Building, Motor Car, Computer Advance etc.) , Professional Tax will be provided by HRMS & IFMS, as the case may be to the Accountant General (A&E), Odisha. Based on the electronic data, office of the Accountant General (A&E), Odisha will maintain the accounts of GPF and LTA. It will have access to HRMS for view and download of the digitally signed PDF copy of a schedule or the pay bill. The fund settlement of recoveries made from salary bills towards Postal Life Insurance (PLI) premium shall be made by Accountant General (A&E), Odisha with the Postal Department. In this regard, Accountant General (A&E) will download the Postal Life Insurance schedules

from HRMS for necessary fund settlement at their end. The GA (Rent) Department will electronically download the quarter license fee recoveries of concerned employees from HRMS for rent settlement . The EIC , PH will be required to integrate the e-municipality application with HRMS within a month and electronically download the recoveries made from salary bills towards Water Tax and Sewerage tax of employees occupying Government Quarters for settlement of dues.

11. Verification and accounting of recoveries in the O/o Controller of Accounts, Odisha:

Drawing Disbursing Officers drawing the salary of employees of Aided Educational Institutions are not required to enclose the physical copy of AEI Provident Fund schedule and Challan at the time of submission of single page salary Bill to Treasury prepared in HRMS. The Controller of Accounts, Odisha will have access to HRMS for view and download the PDF copy of a schedule, Challan or the pay bill for cross verification in line with the facility available for the Accountant General, Odisha.

Teacher Provident Fund (TPF) Module of IFMS will consume the electronic data of recoveries from HRMS made through the salary bills. Based on the electronic data & Schedule available in the HRMS , office of the Controller of Accounts, Odisha will maintain the accounts of the Provident Fund subscribers of Aided Educational Institution (AEI). At the time of submission of monthly Accounts, Treasuries will submit system generated Schedule of Receipt (SOR) in respect of AEI Provident Fund to the Controller of Accounts, Odisha in place of physical Schedule & Challan.

12. Dispensation of Voucher Slip (Form O.G.F.R.-25) & OTC-82 at the time of submission of single page pay Bill :

Rule 318 of O.G.F.R. states that "The Drawing & Disbursing Officer must attach to each bill a slip in Form O.G.F.R. 25 which will be returned by the Treasury Officer, with the cash or cheque, after noting there on the voucher number and the date assigned to the bill." In the present process of e-Disbursement through IFMS, Treasury Voucher Numbers are auto generated in IFMS after confirmation of payment. The information is also available at

the interface of Drawing & Disbursing Officer. Therefore, the physical submission of Voucher Slip & Form in OTC-82 are no more required. Further requirement of the certificate relating to second discharge has also become redundant as the salary is directly disbursed to the Bank Account of employees through RBI without physical movement of Bills.

13. Implementation Plan:

Disbursement of salary and pension on the last working day of the current month instead of 1st working day of the succeeding month shall be effective from salary for the month of September, 2019.

Implementation of the single page salary bill generated in the revised format from HRMS Odisha will be implemented in phases. It has been piloted with the DDOs under Special Treasury No-I, Bhubaneswar. In the 1st phase of implementation, it will be operationalised among all the DDOs under Khurda District from the month of October, 2019. The rest of the District shall be completed by January, 2020.

14. Training:

Necessary training and handholding support on single page salary bill along with preparation & maintenance of beneficiary master in HRMS shall be provided to all DDOs by the CMGI and Directorate of Treasuries and Inspection in coordination with District/Special/Sub-Treasuries.

15. Deemed Amendment:

The existing provision of Odisha Treasury Code and other Codes and instructions from Government time to time is deemed to be amended to operationalise the new process for disbursement of salary and pension. Formal amendment to Odisha Treasury Code will follow.

By Order of Governor

24/9/19

Principal Secretary to Government

Memo No. 32687 /F, dated 24.09.2019

Copy forwarded to the Private Secretaries to Chief Minister / Minister, Finance for kind information of Hon'ble Chief Minister/ Minister, Finance.

Joint Secretary to Government 24/9/19

Memo No. 32688 /F, dated 24.09.2019

Copy forwarded to the Private Secretaries to Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

Joint Secretary to Government 24/9/19

Memo No. 32689 /F, dated 24.09.2019

Copy forwarded to the Principal Resident Commissioner, Odisha, New Delhi/Registrar, Orissa High Court/Special Secretary, Odisha Public Service Commission/Secretary, Odisha State Election Commission/Secretary, Staff Selection Commission/ Secretary, Subordinate Staff Selection Commission, Registrar, Odisha Administrative Tribunal /Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission for favour of information & necessary action.

Joint Secretary to Government 24/9/19

Memo No. 32690 /F, dated 24.09.2019

Copy forwarded to All Departments of Governments/All Heads of Departments/All Collectors/All RDCs for kind information and necessary action.

Joint Secretary to Government 24/9/19

Memo No. 32691 /F., Dated. 24.09.2019

Copy forwarded to Special Secretary, GA Department(In-charge of HRMS/ Director General, Gopabandhu Academy of Administration, Bhubaneswar / Director, Madhusudan Das Regional Academy of Financial Management, Bhubaneswar for information.

Joint Secretary to Government 24/9/19

Memo No. 32692 /F., Dated. 24.09.2019

Copy with two spare copies forwarded to the Principal Accountant General (A&E), Odisha, Bhubaneswar / Deputy Accountant General, Orissa, Puri /Accountant General (G&SSA), Odisha, Bhubaneswar/ Accountant General (F& RSA), Odisha, Bhubaneswar for information and immediate necessary action.

Joint Secretary to Government

Memo No. 32693 /F., Dated. 24.09.2019

Copy forwarded to Directorate of Treasuries and Inspection, Odisha, Bhubaneswar/ Controller of Accounts, Odisha, Bhubaneswar/ All Treasury Officers of District Treasuries and Special Treasuries / Sub-Treasuries for information and immediate necessary action.

Joint Secretary to Government

Memo No 32694 /F, dt. 24.09.2019

Copy forwarded to the Manager, Reserve Bank of India, Public Accounts Department, Pandit Jawaharlal Nehru Marg, Bhubaneswar /DGM, Allahabad Bank, Regional Office, 3/1-B, Civic Centre, IRC Village, Nayapalli, Bhubaneswar-751005/ Regional Head, Andhra Bank, Circle Office, M-14, Baramunda Housing Board Colony, Bhubaneswar-751013 / Regional Head, Union Bank of India, Regional Office, 3/1-A, Civic Centre, IRC Village, Nayapalli, Bhubaneswar-751015 / DGM, United Bank of India, Regional Office, Region-1, A/32, Kharavela Nagar, Unit-3, Bhubaneswar-751001 / AXIS Bank, Plot No. 1,Nandighos Estates, Bapuji Nagar, Bhubaneswar-751009/ Local Head,HDFC, Bank, Plot No. 295/2926, 1st Floor, NH-5, Patrapada, Bhubaneswar-751019/Zonal Office, ICICI Bank, 1st Floor, Bhanjaprava Building, In front of Sriya Talkies/ IDBI Bank, IDBI House, Ground Floor, Unit-IX, Janapath, Bhubaneswar-751002/Oriental Bank of Commerce, Alok Bharati Tower, Saheednagar, Bhunanewar-751007/ DGM-ZM, Bank of India, Zonal Office, Star House, 1/1-D,Jayadev Vihar, Nayapalli, Bhubaneswar-751015 / CGM, LHO, State Bank of India,3/1, Local Head Office, Pandit Jawaharlal Nehru Marg, Bhubanewar-751001 / DGM, Canara Bank, Circle Office, Red Cross Bhawan, 1st Floor, Bhubaneswar-751022 / DGM, Indian Bank, Circle Office, B-2, East Saheed Nagar, Bhubaneswar-751007 / Sr. RM, Central Bank of India, Regional Office, 104, Surya Nagar, Bhubanewar-751001/ GM & Circle Head, Circle, UCO Bank, 3rd Floor, C/2, Ashok Nagar, Unit-II, Bhubaneswar-751009/ DGM, Indian Overseas Bank, Regional Office, B-2, West Saheed Nagar, Bhubaneswar-751007 / DGM, Punjab National Bank, Circle Head, Circle Office, 4th Floor Din Dayal Bhawan, Janapath, Ashok Nagar, Bhubaneswar-751009 / Convenor, SLBC, UCo Bank, 3rd Floor, C/2,

Ashok Nagar, Unit-II, Bhubaneswar-751009 for information and necessary action.

Joint Secretary to Government 24/9/19

Memo No. 32695 /F., Dated. 24.09.2019

Copy forwarded to all Officers and all Branches of Finance Department for information.

Joint Secretary to Government 24/9/19

Memo No. 32696 /F., Dated. 24.09.2019

Copy forwarded to the Director, CMGI, Toshali Plaza, A2, First floor, Satya Nagar, Bhubaneswar for information and necessary action.

Joint Secretary to Government 24/9/19

Memo No. 32697 /F., Dated. 24.09.2019

Copy forwarded to the Head of Portal Group, I.T. Centre, Secretariat, Odisha for information and necessary action.

He / She is requested to hoist this Office Memorandum in the Website (www.orissa.gov.nic.in/ finance/index.html) of Finance Department for General Information.

Joint Secretary to Government 24/9/19

Memo No. 32698 /F., Dated. 24.09.2019

Copy forwarded to the System Administrator, HRMS, CMGI Office for information and necessary action.

Joint Secretary to Government 24/9/19

Annexure

Schedule LIII – Form No. 188 DDO CODE:

Detailed Pay Bill of Permanent/Temporary Establishment of the _____

for the month of _____

Bill No:
(O.T.C. Form No.22)

District:
IFMS Ref No:
Token No. :
HRMS BILL ID:
Voucher No./Date:

DRAFT

Name of detailed heads filled in by the Drawing Officer		Unit-wise Expenditure & Deduction Details			
				Rs	P
Demand No.	-05	Pay of Permanent Establishment			
Major Head	-2040	Pay of Temporary Establishment			
Sub Major Head	-00	136	- PAY	143700	
Minor Head	-001	156	- DA	10059	
Sub Head	-0617	523	- OA	10772	
Detail Head	-01003	403	- HRA	10772	
Plan Status	-11-EON-M-Establishment, Operations and Maintenance (EOM) Expenditure		Total	175303	
Charge/Voted	-Voted	Deduct-			
Sector	-0-NONE	55545	GA	11000	
		55545	GPF	19000	
		58816	IT	3500	
		3043	PT	400	
		Total deductions		33900	
		Net Total		141403	

Category of employees	Number
Group - A	
Group - B	
Group - C	
Group - D	
Contractual	
Consolidated	
Adhoc	

Amount Credited to Beneficiary Account	
Amount Credited to DDO Account	
TOTAL (Net Amount)	

DETAIL OF PAY OF ABSENTEES REFUNDED			
Transaction of Establishment	Name of the Incumbent	Period	Amount

Rupees (in words): .....

Under Rupees: .....

- **Received content**
- **Received payment**

Signature of the DDO

Pay Order of the Treasury Officer

Net payment credited to Bank Accounts Rs. _____

Deductions (Treasury by transfers)

Nature of Deductions	Amount
LIC	
PLI	
Income Tax	
House Rent	
NPS	
Special House Building (interest/principal)	
TOTAL (Treasury Gross)	

Examined and entered Treasury Accountant Treasury Officer

FOR THE USE OF THE ACCOUNTANT GENERAL'S OFFICE

Admitted Rs.
Object Rs.
Auditor **Superintendent** **Gazette Officer**

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

****

No. 11437 **/F., Dt.** 08.04.2021

FIN-TRY-MISC-0015-2020

OFFICE MEMORANDUM

Sub: Process Re-engineering in transfer of P.L. funds from one account to another across the treasury and transfer of funds from P.L. Account to Executing Agencies under Public Works Division of Works and Forest Divisions of Forest & Environment Department.

Banking deposit accounts are maintained in Treasuries and Sub Treasuries by Local Bodies, Zilla Parishads, Panchayat Samitis, State and District level Statutory and Autonomous Bodies as well as State declared Special Purpose Vehicle (SPV) like Odisha Mineral Bearing Area Development Corporation (OMBADC). The Administrators of such banking account known as Personal Deposit/Personal Ledger Accounts make payment to their employees, vendors, suppliers and contractors through electronic cheque using IFMS platform which is guided by Finance Department Office Memorandum No. 32152/F, dated 15.12.2015.

Administrators of P.L. Accounts transmit fund to different Works/forest Divisions for execution of developmental works. Presently, to facilitate such transfer, P.D. Administrators draw money from their P.L Account through electronic Cheques and credit the same to the Bank account of concerned Works/Forest divisions. The concerned Divisions have to again withdraw the money from their Bank Account and deposit the same with Treasury in shape of challan to make the fund available under their Deposit head to carry out the Deposit work.

In this process, due to non-availability of an automated process of fund transfer along with appropriate accounting adjustment cash transactions takes place leading to delay in execution of development work. Further, it also leads to unnecessary cash outgo from Government Account and may remain parked there till not deposited by the concerned authorities in their Deposit head in the Treasury.

To overcome such difficulties, necessary customization has been made in IFMS to facilitate an automated process for transfer of fund from the P.L. Account of an Administrator to respective Executing Agencies under Works and Forest & Environment Department along with accounting adjustment by reflecting the transferred fund in their Consolidated Treasury Receipt (CTR).

Agt.

Henceforth, the PD Administrators shall follow the new automated process for transfer of fund from their P.L. Account to Deposit Account of respective Executing Agencies. The operational process for such automated fund flow along with role and responsibility of PD Administrator and Treasury in the process are outlined and attached as "**Annexure-I**".

Ashok 8/4/2021

(Ashok K. Meena)

Principal Secretary to Government

Dpt.

ANNEXURE- I

OPERATING PROCESS FOR AUTOMATED FUND FLOW FROM P.L ACCOUNT OF P.D ADMINISTRATORS TO DEPOSIT ACCOUNT OF PUBLIC WORKS/ FOREST DIVISIONS.

Role of P.D. Administrator

i. After receipt of approved Detailed Project Report (DPR) and fund requisition statement from respective Executing Agencies, the Administrator will issue sanction order for necessary transfer of fund. Sanction order will contain the details of By Transfer to be made in favour of Public Works/ Forest Divisions.

ii. The Administrator will issue electronic cheques in the online P.L. interface of IFMS for transfer crediting the amount in favour of the respective Executing Agencies.

iii. For online transfer of fund, the P.L. operator will login to the P.L. Application of IFMS and will choose and save the Payment Type/Cheque Type as "Transfer to Work Operator".

iv. Upon saving Payment/Cheque Type along with Scheme Id. from which fund needs to be transferred and amount, concerned Operator will choose the Executing Agency to whom the fund needs to be transferred by selecting Work Operator Details Menu in the system.

v. For the convenience of the Operator in choosing the agency facility for short listing and searching an agency on the basis of its attached treasury is available in IFMS. The operator will first choose Parent Treasury (District/Special Treasury) and Treasury (District/Special/Sub Treasury) to find the desired Executing Agency which is attached to that treasury.

vi. The P.L. Operator will forward the electronic payment request generated at his level in IFMS to the "Approver". The P.L. Approver will approve the payment request and generate electronic cheque for transfer of fund in favour of the desired Executing Agency.

vii. The authorised officer will take a print out of the electronic cheque and submit the same to treasury along with submission of e-Book of Drawal as per the usual process.

viii. After the electronic cheque is approved and advised at the level of treasury, the fund will be seamlessly transferred in favour of the concerned Executing Agency and it will be reflected in the CTR of concerned Executing Agency maintained in the destination treasury.

ix. After the e-cheque is approved for payment by treasury, the fund transferring P.L. Administrator shall log into P.L. Application by using the IFMS User credential and choose the e-Cheque Reference Id. of concerned cheque from the "Task List". He/ She will take a print out of

the Beneficiary Details of that e-cheque reflecting the status of payment as complete.

x. The Administrator will send the print copy along with a forwarding letter to the concerned Executing Agency under Works/ Forest Division confirming the transfer of funds thereby.

xi. IFMS is customized to generate a fund transfer/expenditure report at the level of concerned transferring Administrator showing the details of Beneficiary-wise/Operator-wise status of expenditure. In case of fund transfer to Works/Forest Divisions, the CTR details will also be available for the Administrators in the system generated report.

Role of Treasury

i. The concerned Treasury will receive the P.L. cheques and after due verification, the electronic cheque will be approved in the treasury application as per extant procedure.

ii. The Treasury will generate P.L. advice separately from the treasury application of IFMS

iii. Upon approval and subsequent advice generation w.r.t. the e-Cheque, the concerned P.L. Payment Head of Account (HoA) 8443/8448-00-xxx-yyyy-zzzzz-abc is debited in the initiator treasury where the P.L. Account is maintained. Simultaneously, a virtual Challan worth the e-Cheque amount is generated in the Receipt side of the same initiator treasury under the HoA8782-00-110-xxxx-yyyyy-zzz. The credit entry shall appear in the system generated "Schedule of Receipt". The operation of Head 8782-00-110 is applicable only in case of inter-Treasury transfer. In case of intra-Treasury transfer, the P.L. Account Head 8443/8448 shall be debited and 8782-00-102/103 Head shall be credited.

iv. In the destination Treasury where the concerned Executing agency is mapped, a virtual 'refund of receipt' bill will be generated under the HoA 8782-00-110-xxxx-yyyyy-zzz. The remittance transferred in favour of the Executing Agency will be reflected as deposit under the Head of Account 8782-00-102-1683-91028-690 in case of Public Works Division & under HOA 8782-00-103-1683-91014-000 in case of Forest Division by generating virtual challan in an automated process. Treasury will provide CTR to concerned Public Work/ Forest Division accordingly.

v. The concerned Public work Division/Forest Division will create necessary deposit balance under Part-III Deposit Work using the Works Module of IFMS and WAMIS as per the extant process of "Deposit of Work".

Agnt

Memo No. 11438 /F, dated 08.04.2021

Copy forwarded to the Private Secretary to Secretary to Governor, Odisha for kind information of Secretary to Governor.

Under Secretary to Government

Memo No. 11439 /F, dated 08.04.2021

Copy forwarded to the Private Secretaries to Chief Minister / Minister, Finance & Excise for kind information of Hon'ble Chief Minister/ Minister, Finance & Excise

Under Secretary to Government

Memo No. 11440 /F, dated 08.04.2021

Copy forwarded to the Private Secretaries to Chief Secretary/APC-cum-Additional Chief Secretary / Principal Secretary, Finance Department for kind information of Chief Secretary/D.C.-cum-Additional /APC-cum-Additional Chief Secretary /Principal Secretary, Finance Department.

Under Secretary to Government

Memo No. 11441 /F, dated 08.04.2021

Copy forwarded to the DC-cum-Additional Chief Secretary, Planning & Convergence Department/ Additional Chief Secretary, Forest & Environment Department/ Commissioner-cum-Secretary, Works Department for kind information and necessary action.

Under Secretary to Government

Memo No. 11442 /F, dated 08.04.2021

Copy forwarded to the Secretary Odisha Legislative Assembly/ All Departments of Government/All Heads of Department/All Collectors/All RDCs for kind information and necessary action.

Under Secretary to Government

Memo No. 11443 /F, dated 08.04.2021

Copy forwarded to the Principal Accountant General (A&E), Odisha, Bhubaneswar / Deputy Accountant General, Odisha, Puri / Accountant General

(G&SSA), Odisha, Bhubaneswar/ Accountant General (E & RSAudit), Odisha, Bhubaneswar for information and immediate necessary action.

Under Secretary to Government

Memo No. 11444 /F, dated 08.04.2021

Copy forwarded to Directorate of Treasuries and Inspection, Odisha, Bhubaneswar / All Treasury Officers of District Treasuries and Special Treasuries / Sub-Treasuries for information and immediate necessary action.

Under Secretary to Government

Memo No. 11445 /F, dated 08.04.2021

Copy forwarded to all Branches of Finance Department for information.

Under Secretary to Government

Memo No. 11446 /F, dated 08.04.2021

Copy forwarded to the Head of Portal Group, I.T. Centre, Secretariat, Odisha for information and necessary action.

He / She is requested to launch this Resolution in the Website (www.orissa.gov.nic.in/ finance/index.html) of Finance Department for General Information.

Under Secretary to Government

DIRECTORATE OF TREASURIES & INSPECTION

ODISHA, BHUBANESWAR

***

DT&I(O)-CT-MISC-0004-2019 13233 /DTI, Date 18.10.2022

To,

The Special Secretary,
Revenue and Disaster Management,
Government of Odisha, Bhubaneswar.

Sub: SOP for refund of any erroneous/excess amount deposited to the Govt. Account.

Ref: Your office letter no. 29730 dt.08.09.2022

Sir,

In inviting a reference to the subject cited above, I am directed to say that a meeting was held in your good office on dated 09.09.2022 on different issues relating to e-payment in e-pauti as well as Mutation module of R&DM Deptt. In the said meeting, it was decided to prepare an SOP for smooth processing of refund of any erroneous/excess amount deposited into the Govt. Account under the major Head 0029/0030.

Accordingly, an SOP has been prepared at this end and is enclosed alongwith for necessary sensitization of the field functionaries of R& DM Deptt. which is intended towards expeditious settlement of the refund cases.

Yours faithfully

Dsahoo 18/10/2022

Assistant Director,
Cyber Treasury, DTI(O)

DIRECTORATE OF TREASURIES & INSPECTION
ODISHA, BHUBANESWAR
***

General Procedure of Refund for Revenue & DM Deptt.

(1) As per the prescribed procedure defined under Odisha General Finance Rules and Odisha Treasury Code (Subsidiary Rule SR-347), for any deposit credited to the State Government Account, the departmental officer i.e. the authority who received the original amount is the competent authority for sanction and refund.

(2) Any payment made online through IFMS (Odisha Treasury Portal) with generation of Challan No. and Date denotes that the payment is deposited/ credited into the Consolidated Fund of Odisha.

(3) Cyber Treasury is a platform which facilitates the Govt. Deposits through direct IFMS Application or through different Departmental Applications. Hence, Cyber Treasury is not the competent authority to make refund against a successfully deposited amount.

(4) In case, a payment is received under the **Major Head 0029/0030**, the payment receiving authority is the Revenue and Disaster Management Department.

Hence, the Administrative Department may declare any of its field functionaries to act as the competent authority for the purposes of refund of any erroneous/excess amount deposited into the Govt. Account.

Cases for Refund.

1. **Any deposit to government account which is erroneously made by the depositor and any deposit specially allowed by any statute against which no service has been rendered by the deposit receiving Deptt./Authority, shall qualify for refund.**
2. The payment receiving authority before initiating the process of refund, must examine whether the deposited amount qualifies for refund or not.

Procedure for Refund.

(A) Role of the Payment receiving Authority

1. The depositor shall request the competent authority in writing to refund the deposited amount if he has not received the service for which the amount is deposited.
2. The competent authority shall judge if the deposited amount qualifies for refund or not.
3. As per the prescribed procedure, the claim for Refund of Revenue shall be prepared in Form No.OTC-39.
4. The competent authority shall fill in columns 1 to 5 of the Form No.OTC-39 and sign the certificate at foot.

5. The Officer shall forward the Form No. OTC- 39 to the Cyber Treasury Officer for necessary verification and confirmation of Treasury credit along with the following documents-
    a. Duly filled-in original Form No. OTC- 39.
    b. Forwarding letter from the Competent Authority.
    c. E-Challan as proof of deposit against which the refund claim is made.
    d. Identity Proof of the Depositor.

(B) Role of the Cyber Treeasry

1. The Cyber Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so and return it to the officer from whom the OTC-39 Form so received.

(C) Role of the Payment receiving Authority

1. After receipt of the duly certified OTC-39 Form, from Cyber Treasury the competent authority shall issue a Refund Sanction Order and communicate to the concerned disbursing Treasury from where the salary and other bills of the establishment are being drawn.
2. The DDO of the competent authority shall collect the Bank Account details (Account No and IFSC of the Bank) from the depositor and submit a Refund Bill (**IFMS Bill Type-44** with Depositor /Payee as the beneficiary) to the disbursing Treasury along with the Book of Drawal using his DDO Code and following the usual procedure of submission of bills by the DDOs.

.....

D Satapathy
16/10/2022

Directorate of Treasuries and Inspection, Odisha, Bhubaneswar.

***

Comp-I-83/2022 No. 11727 /DTI, Dt. 20.9.2022

To

All the Treasury officers

(District/Special /Sub-Treasuries)

Sub: Standard Operating Procedure (SOP) on implementation of e-voucher

Ref: Govt. in F.D Letter No.18611/F,Dt.25.07.2022 & This Directorate letter No.Comp-II.74/21 No.9853/DTI, Dt.04.08.2022

Madam/Sir,

Inviting a reference to the subject cited above, I am directed to say that implementation of Paperless processing of financial transactions (e-Voucher) in Treasuries has been the prime objective of Govt. in Finance Department. In this regard,Govt. in Finance Department have instructed for mandatory use of Digital Signature Certificate (DSC)/e-Sign by all DDOs and sanctioning authority approvers vide Letter No. **18611/F dated 25.07.2022.**Further, treasuries will play a crucial role in implementation of this e-Voucher system by sensitizing and providing required support to their respective DDOs in adopting and implementing the new system. To streamline the process and prevent erroneous drawal , systemic validation has been imposed in IFMS w.r.t Mapping of Bill Types with appropriate and corresponding Sanction Order as well as Head of Account with respect to certain Bill Types.

To sensitize the DDOs and sanctioning authorities about the new systemic changes made in IFMS for implementation of the e-voucher system, a Standard operating Procedure has been prepared (**Copy Enclosed**).

Hence, it is requested to strictly follow the instruction as envisaged in the Standard operating Procedure (SOP). It is further requested to issue suitable instructions to all the DDOs/Sanctioning Authorities under your jurisdiction to adhere to the SOP while submitting any claim to the respective treasury for successful implementation of e-voucher.

This may be treated as "**Most Urgent**".

Yours faithfully,

Additional Director

Memo No. 11728 /DTI, Date: 20.9.2022

Copy forwarded to the Joint Secretary to Government (Treasury Branch), Finance Department for kind information and necessary action.

Additional Director

STANDARD OPERATING PROCEDURE ON e-VOUCHER IMPLEMENTATION

Integrated Financial Management System (IFMS) always aims at bringing in process re-engineering for integrating all the financial activities of the state under one platform for offering various services in a time bound and transparent manner. Further, IFMS facilitates smooth migration from a Paper based transaction system to a digital, paperless system through introduction of e-Voucher and e-Accounts in Treasury Functions. In this regard, Government in Finance Department vide Letter No. **18611/F dated 25.07.2022** have instructed for mandatory use of Digital Signature Certificate (DSC)/e-Sign by all DDOs and sanctioning authority approvers.

The objective of such instruction is to initiate implementation of Paperless processing of financial transactions (e-Voucher) in Treasuries. Further, treasuries will play a crucial role in implementation of this e-Voucher system by sensitizing and providing required support to their respective DDOs in adopting and implementing the new system. As per the process, DDOs are required to submit bills online by using DSC/e-Sign through the Integrated Financial Management System (IFMS-2.0) platform.

The following mandatory functionalities have been built into the system to ensure smooth implementation of e-Voucher:

- All the DDOs have been provided with DSC/e-Sign followed by registration of their respective DSC/e-Sign in IFMS application
- Sanction Issuing Authorities are mandatorily required to authenticate the e-sanction order generated from IFMS by using DSC/e-Sign
- Online Bill Format for all frequently used Bill Types is made available in IFMS
- A Common Bill Format is developed and deployed in IFMS to prepare the bill online w.r.t. all those bills for which e-bill format is not presently available except

  i) Bill Type-5 (Refund of Deposit)

  ii) Bill Type-44 (Refund of Revenue Receipt)

  iii) Bill Type-45 (Misc. By Transfer to P.L.)

- IFMS is enabled to accept DSC/e-Sign in respect of e-bill, e-sanction order and all relevant documents (Documents attached/uploaded along with the Bill) relating to a claim submitted online
- Provisions for mandatory use of DSC/e-Sign at the time of approval of Pay Order
- Mandatory use of DSC/e-Sign for closure of Monthly Treasury Account

In view of successful implementation of e-Voucher, Treasuries are hereby requested to take a note of the following Points while doing business in IFMS Treasury Application for e-Voucher implementation:

Role of DDOs in e-Voucher Implementation:

1. Mapping of Bill Types with appropriate and corresponding Sanction Order as well as Head of Account has been made in IFMS with respect to certain Bill Types (***Annexure-I***) to prevent submission of claim by using incorrect information. Further, in respect of these mapped Bill Types and Sanction Orders, Treasury should never receive/accept any manual bill/Sanction Order
2. IFMS will not allow any manual entry of sanction details at the time of preparing a bill for which such mapping is available. The DDO has to simply choose the sanction order from the drop down menu
3. Once a sanction order is selected/choosed and tagged to the bill, it will be automatically available in the attachment section of online bill format. The DDO concerned need not to upload it again in the attachment section`
4. There is a Common Bill Format/Others facility in IFMS w.r.t. the bills for which e-bill format is yet to be developed and deployed in IFMS. These bills should be prepared by using this Others facility (***Annexure-II***)
5. The Bills which can't be prepared by using either online bill format or others facility should be allowed to be submitted manually and Token No. w.r.t. such bills are to be generated at the level of Treasury. Such Bill Types are: **i) Bill Type-5 (Refund of Deposit) ii) Bill Type-44 (Refund of Revenue Receipt) iii) Bill Type-45 (Misc. By Transfer to P.L.)**
6. In case of any bill other than the categories mentioned above require to be submitted manually, Treasury should first **seek clarification from this Head Office before entertaining such Manual Bill.**
7. All the bills (Except the Pay/ Arrear Pay Bills prepared in HRMS) along with the sanction order and other relevant documents submitted by the DDOs must be mandatorily signed digitally by using DSC/e-Sign
8. It is to be ensured that the Sub Vouchers must be cancelled and passed for Payment and the Bill reference no. must be super-scribed in the Sub Voucher before being scanned and uploaded as an attachment in IFMS while preparing the Bill
9. All the Sanction Orders generated from IFMS should be signed/authenticated by using DSC/e-Sign
10. IFMS Application is enabled to accept Digital Signature in Online Bill/ Sanction Order/ Online Pension Application
11. Tagging of Bills to e-Book of Drawal for submission to Treasury has been made mandatory in IFMS and the use of Manual Book of Drawal has been dispensed with
12. Submission of Physical Bills to Treasury is to be continued till further instruction

Role of Treasury in e-Voucher Implementation:

1. Treasury will not entertain any manual Bill in respect of the Bill Types for which Bill Type-sanction Order Tagging facility is available in IFMS.
2. Treasury should continue to maintain the signature guards file of the current DDOs. It is the responsibility of the Treasury to verify that the name of the incumbent DDO reflected in the digitally signed bill must be the same maintained in the guard file
3. The Treasury Front-Desk Clerk should ensure that a bill submitted online must be available in the e-Book of Drawal before receipt of the bill
4. Treasury should sensitize their respective DDOs who used to draw Provisional Pension on the strength of Manual Sanction Order to generate an e-Sanction Order in IFMS in reference to that manual sanction order. Such e-sanction Order is to be generated in IFMS by the competent sanctioning authority of the Office at whose level the manual sanction order was issued previously. In case the sanction order was issued at the level of Controlling Office or Department, the e-Sanction Order is to be generated by the incumbent sanctioning authority of the office ensuring that the information contained in such sanction order must be same with that of the reference, manual sanction order. However, while generating such a sanction order in IFMS, the Sanctioning Authority should mandatorily mention the following lines under Special Terms & Conditions:

   "This Sanction Order is generated in IFMS in reference to the manual Sanction Order No. _____ Dt. _____ issued by _____ against which the Provisional Pension is being drawn. It is generated in order to facilitate drawl of Provisional Pension in an online platform as per the instruction by Government in Finance Department Letter No. 18611/F dated 25.07.2022"

   Further, the drawing DDO should upload the manual sanction order in the attachment section of the online Provisional Pension Bill for necessary verification by Treasury to ensure that information contained in the IFMS generated Sanction Order tagged to the bill is exactly the same to that of the corresponding manual sanction order issued by the competent authority previously.

5. Systemic validations are imposed in IFMS Treasury Application for generation and approval of Pay Orders w.r.t. all bills including Pay/Arrear Pay bills prepared in HRMS by the Treasury Officer using DSC/e-Sign
6. Provisions for mandatory use of DSC/e-Sign by the Treasury Officer while approving and submitting the Monthly Accounts
7. Treasury must ensure that the bill, sanction order and other relevant documents require to be attached to the bill must be available in online format of IFMS for necessary scrutiny. In case of any deviation in this regard or un-availability of a required document in IFMS e-bill application, Treasury should object the bill mentioning the proper ground for re-submission of the same with due compliance by the DDO.
8. Provisions mentioned above are made in IFMS for a smooth migration to e-Voucher

system. However, these systemic interventions are no way an alternative to the scrutiny measures exercised at treasury level. Treasury will continue to verify the bills as per the prevailing provisions and rules.

9. Though DSC/e-Sign is being made mandatory by Government in F.D. from 22nd August 2022 as an endeavor towards e-Voucher mode, Treasury will continue to receive hard copies of bills and other relevant documents from the DDOs until further orders.
10. It is the prime responsibility of the Treasury to ensure that there is no discrepancy between the information captured in hard copies of the bill and attachments with that of the information available in online format of IFMS
11. In case of any discrepancy noticed between the above mentioned two sets of information, Treasury should object the concerned bill immediately
12. Treasury can directly contact with the following IFMS Resource persons for any clarification on the matter:

- **Sri Bidyut Charan Mohanty- 9861040484**
- **Sri Sibasis Mohanty - 9861096939**
- **Sri Deepak Ranjan Tripathy - 8895826212**

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Annexure-I

SL. NO	BILL TYPE	BILL TYPE DESCRIPTION	SANCTION TYPE	HOA
1	10	Withdrawal of GPF/TPF (Temporary)	Temporary	00-8658-00-101-9218-91196-000-0-0-0
2	10	Withdrawal of GPF/TPF (Temporary)	Temporary	00-8009-01-101-1686-91043-000-0-0-0
3	10	Withdrawal of GPF/TPF (Temporary)	Temporary	00-8009-01-104-1652-91027-000-0-0-0
4	10	Withdrawal of GPF/TPF (Temporary)	Temporary	00-8009-60-103-1681-91021-000-0-0-0
5	36	Withdrawal of GPF/TPF/CPF (Part Final)	Part Final	00-8009-01-101-1686-91043-000-0-0-0
6	36	Withdrawal of GPF/TPF/CPF (Part Final)	Part Final	00-8009-01-104-1652-91027-000-0-0-0
7	36	Withdrawal of GPF/TPF/CPF (Part Final)	Part Final	00-8009-60-103-1681-91021-000-0-0-0
8	36	Withdrawal of GPF/TPF/CPF (Part Final)	Part Final	00-8658-00-101-9218-91196-000-0-0-0
9	19	Provisional Pension	Provisional Gratuity	00-8658-00-101-9202-91293-999-0-0-0
10	19	Provisional Pension	Provisional Gratuity	05-2071-01-104-0600-38001-000-11-1-0
11	19	Provisional Pension	Provisional Family Pension	05-2071-01-105-1038-38003-000-11-1-0
12	19	Provisional Pension	Provisional Family Pension	05-2071-01-109-1043-38008-000-11-1-0
13	19	Provisional Pension	Provisional Family Pension	00-8658-00-101-9202-91293-996-0-0-0

14	19	Provisional Pension	Provisional Family Pension	05-2071-01-106-2677-38008-000-11-1-0
15	19	Provisional Pension	Provisional Family Pension	05-2071-01-106-2677-38015-000-11-1-0
16	19	Provisional Pension	Provisional Pension	05-2071-01-101-1040-38008-000-11-1-0
17	19	Provisional Pension	Provisional Pension	05-2071-01-109-1043-38008-000-11-1-0
18	19	Provisional Pension	Provisional Pension	00-8658-00-101-9202-91293-995-0-0-0
19	19	Provisional Pension	Provisional Pension	05-2071-01-109-1036-38010-000-11-1-0
20	19	Provisional Pension	Provisional Pension	05-2071-01-101-2707-38016-000-11-1-0
21	19	Provisional Pension	Provisional Pension	05-2071-01-101-2707-38015-000-11-1-0
22	28	Provisional Gratuity	Provisional Gratuity	05-2071-01-104-0600-38001-000-11-1-0
23	28	Provisional Gratuity	Provisional Gratuity	05-2071-01-109-1036-38010-000-11-1-0
24	31	Provisional Commuted Value	Provisional CVP	05-2071-01-102-1038-38007-000-11-1-0
25	31	Provisional Commuted Value	Provisional CVP	00-8658-00-101-9202-91293-997-0-0-0
26	9	HBA	House Building Advance	05-7610-00-201-0825-48016-000-11-1-0
27	7	Motor Cycle/Moped	Motor Cycle Advance	05-7610-00-202-0020-48001-000-11-1-0
28	6	MCA (Motor Car Advance)	Motor Car Advance	05-7610-00-202-0020-48001-000-11-1-0
29	37	Withdrawal of GIS/GIS Refund	Refund of GIS	00-8011-00-107-1677-91057-820-0-0-0
30	37	Withdrawal of GIS/GIS Refund	Refund of GIS	00-8011-00-107-1677-91057-822-0-0-0
31	37	Withdrawal of GIS/GIS Refund	Refund of GIS	00-8011-00-107-1677-91057-926-0-0-0
32	37	Withdrawal of GIS/GIS Refund	GIS Sums Assured	00-8011-00-107-1677-91057-820-0-0-0
33	37	Withdrawal of GIS/GIS Refund	GIS Sums Assured	00-8011-00-107-1677-91057-822-0-0-0

34	37	Withdrawal of GIS/GIS Refund	GIS Sums Assured	00-8011-00-107-1677-91057-926-0-0-0
35	38	GIS (Obsquies)	GIS Obsequies	00-8011-00-107-1677-91057-820-0-0-0
36	38	GIS (Obsquies)	GIS Obsequies	00-8011-00-107-1677-91057-822-0-0-0
37	38	GIS (Obsquies)	GIS Obsequies	00-8011-00-107-1677-91057-926-0-0-0
38	55	Festival Advance	Festival Advance	05-2052-00-090-0488-01003-560-11-1-0
39	8	Computer Advance	Personal Computer Advance	05-7610-00-204-0825-48057-000-0-0-0
40	8	Computer Advance	Personal Computer Advance	05-7610-00-204-0825-48057-000-11-1-0
41	15	GIS Advance	GIS Advance	05-7610-00-800-0825-48015-000-11-1-0
42	103	Electric Operated Motor Car (EMCA)	Electric Operated Motor Car	05-7610-00-202-3609-48001-000-11-1-0
43	102	Electric Two Wheeler (EMYA)	Electric Two Wheeler	05-7610-00-202-3609-48001-000-11-1-0

Annexure-II

AG BILL TYPE ID	DESCRIPTION
80	Others (Common or Miscellaneous)
82	Fixed TA
83	Abstract TA
84	Other- Adjustment
86	Arrear Salary
87	First Pension
88	L.T.C.
90	EPF Dues (Work Charged)
97	Transfer T.A
71	Travelling Allowance

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

***

No. 18670 /F., Dt 17.07.2026

FIN-TRY-MISC-0007-2016

From

Anil Kumar Purohit

Joint Secretary to Government

To

Director, Treasuries and Inspection, Odisha, Bhubaneswar

Sub: Drawal of funds into DDO's Current account

Ref: DT&I Letter No.8676/F dated 06.06.2026

Madam,

In inviting a reference to the subject cited above and the letter under reference, I am directed to request you to put systemic validation in IFMS so that transfer of Government funds exceeding ₹5,000/- to DDO's current account is not permitted.

In exceptional cases, the DDO/Head of Office concerned shall submit a proposal to Finance Department through the Administrative Department for obtaining relaxation.

Further, DTI is requested to issue necessary instructions to all Treasury Officers/Sub-Treasury Officers not to entertain any order involving transfer of Government funds to the bank account of the DDO / Head of Office.

Yours faithfully,

17/7/26

Joint Secretary to Government

Memo No 18671 /F, Date 17.07.2026

Copy forwarded to PS to Principal Secretary to Government Finance Department for kind information of Principal Secretary.

17/7/26

Joint Secretary to Government

Deposit of Unspent Money
Extremely Urgent
By E-mail

BOARD OF REVENUE, ODISHA, CUTTACK

No.IV-66/2024- 1273 /Audit Dated. 20 .09.2024

From

Sri Ashish Thakare, IAS
Secretary

To

All Revenue Divisional Commissioners
All Collectors

Sub: - ***Deposit of unspent money lying in the DDOs Bank Accounts unauthorisedly into Treasury and information -regarding.***

Ref:- ***Board's Letter No.958/Audit dt.25.07.2024***

Madam/ Sir,

In inviting a reference to the letter on the subject cited above, I am directed to say that as per instruction of Govt. in Revenue & D.M. Deptt. Memo No.22953/R&DM dt.15.07.2024 on the request of Finance Deptt. vide L.No. 19206/F dt. 06.07.2024, you have been requested to ensure deposit of the unspent money parked unauthorisedly by the DDOs of your office/ Offices under your control to the Government account immediately and submit the copy of the Treasury Challans relating to deposit by the specific date positively, which has been passed. Further, Govt. in Finance Deptt. have requested vide their letter as cited supra that for improve of cash balance, all unauthorized Government money must be returned to the State Treasury immediately.

It is unfortunate to say that **only five offices out of 420 DDOs** have submitted the information along with copy Challans under the Controlling Officer i.e. Secretary, Board of Revenue, Odisha, Cuttack. In this regard, Revenue & D.M. Deptt. and Finance Deptt. are pressurizing time to time to transmit the required information along with copy of Treasury Challans.

Further, you have been requested to take disciplinary action against concerned DDOs under rule 15 of OCS (CC&A) Rules, 1962 who have parked unauthorized Government funds outside Public Accounts.

Therefore, it is again requested to instruct to the Head of offices/ DDOs of your offices/ offices under your control to ensure deposits of the unspent money under proper head of account and intimation along with the action taken on the above score may be made to this office **within 7 days from the date of receipt of this letter** for onward transmission to Government. Failure to comply the above orders of Govt. will attract disciplinary action against the persons at default.

This may please be treated as **Extremely Urgent**.

Yours faithfully,

Secretary

Contd.....P....2/-

Memo No. 1274 /Aud. Dt. 20 .09.2024

Copy forwarded to the **F.A.-Cum-Special Secretary** to Govt. in Revenue & D.M. Deptt., Odisha, Bhubaneswar for information and necessary action with reference to Govt. Memo No.22953/R&DM dt.15.07.2024 and this office latest Memo No.959/Audit dt.25.07.2024.

Secretary

Memo No. 1275/Aud. Dt. 20.09.2024

Copy forwarded to **all Sub-Collectors/ All Tahasildars** for information and necessary action with reference to this office Memo No.960/Audit dt.25.07.2024.

Secretary

B.S.//19/09

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. 18560 /F, Dt. 21-06-2025
FIN-PUIF-FININC-0001-2019

From
Saswata Mishra, IAS
Principal Secretary to Government

To
Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/
Secretaries to Government
(All Departments)

Sub: Removal of HDFC Bank, ICICI Bank and Axis Bank from list of banks empanelled for handling business and deposits of State Government Organisations

Madam/Sir,

This is to intimate you that due to persisting poor performance in some flagship government schemes over last two FYs, coupled with discouraging general banking parameters; **HDFC Bank, ICICI Bank and Axis Bank are hereby, with immediate effect, removed from the list of banks empanelled for handling business and deposits of State Government and State Government supported organisations** such as State Government Departments/ Directorates/ HoDs/ Establishments/ Agencies/ PSUs/ Societies/ Universities etc.

All these above mentioned organisations are hereby directed to immediately close their Savings Bank/ Current/ other running accounts maintained in these three banks and transfer the account balance to any new/ existing account opened or maintained in any other empanelled bank. However, Fixed Deposits/Term Deposits, etc. currently maintained in these three banks shall not be closed now as it may lead to loss of interest due to pre-mature closure. But, on maturity of these deposits, the entire deposit along with accrued interest shall be transferred to other empanelled banks.

This instruction will be made effective prospectively from the date of issue of this letter. Non-compliance to these instructions will be viewed seriously. You are, therefore, requested to kindly circulate this letter to all State Government and State Government supported organisations coming under administrative control of your respective department.

Issued with due approval of competent authority of the State Government.

Yours faithfully,

21.06.2025
Principal Secretary to Government

Memo No. 18561 dt 21-06-2025

Copy forwarded to OSD to the Chief Secretary/Principal P.S to DC-cum-ACS for kind information of Chief Secretary and DC-cum-ACS.

Joint Secretary to Government 21/06/2025

Memo No. 18562 dt 21-06-2025

Copy forwarded to P.S to Secretary to Government of India, Department of Financial Services, Ministry of Finance, New Delhi for kind information of Secretary, Department of Financial Services, Government of India.

Joint Secretary to Government 21/06/2025

Memo No. 18563 dt 21-06-2025

Copy forwarded to Director, Treasuries and Inspection (odisha)/ Regional Director, Reserve Bank of India, Bhubaneswar/ CGM, NABARD, Bhubaneswar for kind information and necessary action.

Joint Secretary to Government 21/06/2025

Memo No. 18564 dt 21-06-2025

Copy forwarded to State Controlling Head of HDFC Bank/ ICICI Bank/ Axis Bank for information and necessary action.

Joint Secretary to Government 21/06/2025

Memo No. 18565 dt 21-06-2025

Copy forwarded to CGM, UCO Bank-cum-Convener, State Level Bankers' Committee, Odisha/ Controlling Heads of all banks operating in Odisha for information and necessary action.

If performance of HDFC, ICICI and AXIS banks improve during the current financial year, they may be considered to be included in the list of empanelled banks again. Depending on performance (achievement in flagship government schemes and general banking performance parameters such as CDR, ACP achievement, etc.), poorly performing banks shall be removed from the empanelled list of banks and well performing banks will be added to the empanelled list.

Joint Secretary to Government 21/06/2025

Memo No. 18566 dt 21-06-2025

Copy forwarded to all officers of Finance Department/ all Branches of Finance Department and Portal-in-Charge, FID, Finance Department for information and necessary action.

Portal-in-Charge, FID is requested to upload the letter in the Finance Department website, https ://finance.odisha.gov.in/.

Joint Secretary to Government 21/06/2025

Memo No. 18567 dt 21-06-2025

Copy forwarded to Collector & District Magistrates/ CDO-cum-EOs of all districts for information and necessary action.

Joint Secretary to Government 21/06/2025

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 21033 /F., Dated 25.07.2024
FIN-AA-MISC-0003-2012

OFFICE MEMORANDUM

Sub: Implementation of Odisha Central Audit Management Portal (OCAMP)

In order to overcome difficulties of existing system of manual submission of Audit Reports and compliance thereof and to make the same more efficient and effective, an IT based audit tracking system through Odisha Central Audit Management Portal (OCAMP) was introduced in April 2014 vide this Department Office Memorandum No.14121/F dated 29.04.2014. Introduction of OCAMP has reduced paper works substantially, helped in preserving data of pending audit reports, facilitated monitoring of submission of compliance within stipulated period and helped in timely action for settlement of audit observations. Initially, the OCAMP was implemented in two Departments namely, Panchayati Raj & Drinking Water Department and Finance Department (Commercial Tax Wing). Subsequently, it was implemented in all Departments of the State Government vide this Department Office Memorandum No.20361/F 09.07.2014.

2. In the meantime, a lot of improvements have been incorporated in the OCAMP application module to make it more user friendly. Finance Department has imparted number of trainings on usage of OCAMP application to different stakeholders at Department level and field level and also provided user IDs and log in password to the users.

3. Pr. AG (Audit–I) and AG (Audit-II) Odisha have, in the meantime, intimated confirmation about uploading of all IRs/Paras issued up to March 2023 on OCAMP portal.

4. In view of the above, Government have now decided to make it mandatory for all Departments and all Subordinate Offices of the State Government for online submission of compliances, along with clear copies of supporting documents,to AG IRs/Paras through OCAMP **w.e.f the date of issue of this OM.**

5. No manual submission of compliance will be accepted hereafter.

By order of the Governor

25.07.2024
Principal Secretary to Government
Finance Department

Memo No. 21034 /F., dt. 25.07.2024

Copy forwarded to Principal A.G(A&E), Odisha, Bhubaneswar/ Principal A.G. (Audit-I), Odisha, Bhubaneswar/ Accountant General (Audit-II), Odisha, Bhubaneswar for favor of kind information & necessary action.

25.07.2024

Under Secretary to Government

Memo No. 21035 /F., dt. 25.07.2024

Copy forwarded to all Departments of Government/ All Heads of Departments/ All RDCs/ All Collectors for kind information & necessary action.

They are requested to bring this to the notice of all DDOs/ PSUs under their control for implementation of Odisha Central Audit Management Portal (OCAMP).

25.07.2024

Under Secretary to Government

Memo No. 21036 /F., dt. 25.07.2024

Copy forwarded to the IT advisor, Finance Department/OCAMP Cell, Finance Department for kind information & necessary action.

25.07.2024

Under Secretary to Government

Memo No. 21037 /F., dt. 25.07.2024

Copy forwarded to Tapan Pattnaik, FID, Finance Department with a request to upload the Office Memorandum on the website of Finance Department.

25.07.2024

Under Secretary to Government

Memo No. 21038 /F., dt. 25.07.2024

Copy forwarded to Codes Branch, Finance Department for information & necessary action.

25.07.2024

Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
*****

No. 14121 /F., Bhubaneswar Dated the 29th APRIL, 2014
FIN-AA-MISC-0003/2012

OFFICE MEMORANDUM

Sub: Implementation of Audit Tracking System through Odisha Central Audit Management Portal

At present, increasing number of pendency in Audit Para is a grave concern both for Finance Department as well as to the Accountant General, Odisha. Manual submission of Audit Reports and submission of Compliance thereon is also posing a great problem in management of the Audit Compliance. To address these issues, there is need for an IT based Audit Management System. The Odisha Modernising Economy, Government and Administration Programme (OMEGA) Technical Assistance Support Team in consultation with Finance Department and Accountant General (G&SSA) and Principal A.G(E&RSA), Odisha has designed and developed the Odisha Central Audit Management Portal .The System will facilitate Departments of Government of Odisha to monitor and to take timely action on Audit observations and Public Accounts Committee recommendations. Introduction of the Odisha Central Audit Management Portal will reduce the paper work substantially, preserve data of pending Audit Reports, will help in monitoring and submission of compliance, timely action as well as settlement of Audit observations.

Finance Department being the nodal Department for monitoring compliances of Audit observations and PAC Reports will also be able to know the pendency in each Department through the system generated information. The software already developed needs to be tested through its implementation by the A.G.(G&SSA) and Pricipal A.G.(E&RSA), Odisha as well as by all the Departments of Government. The role of stake holders i.e. the A.G., Odisha, the Administrative Departments, the Heads of Departments and the Field Offices are well defined in the implementation programme of the software.

Role of A.G., Odisha :- As per the structure of the software, Office of the A.G., Odisha will play vital role in uploading the Inspection Reports, Draft Audit Notes, Draft Audit Paras as well as C&A.G. Report into the respective module and transmit it to the concerned authorities/offices for compliance. Replies to the Audit observations will be received by the Office of the A.G., Odisha through the software from the appropriate authorities and action will be initiated by the Office of the A.G., Odisha either to drop it, basing on the replies received or further clarifications can be called for through the software, if the reply is not satisfactory. Draft Audit Notes (DAN), Draft Audit Para (DAP) are confidential in nature involving Legislative Privilege. Hence DAP/DAN will be issued by the A.G. to the Secretary of the concerned Administrative Department for compliance.

Role of Administrative Departments :- All the Draft Audit Notes, Draft Audit Paras and C&AG Reports received from A.G., Odisha will be replied by the Administrative Departments through the software. The Additional Chief Secretary/Principal Secretary/Secretary of the Department shall ensure that DAP/DAN etc are accessed and

processed promptly keeping in mind the rules governing such access/processing.The Departments have the option to transmit the said reports to the Heads of Departments or to the Field Offices for views before preparation of the final compliance. However confidentiality is to be maintained at all levels while processing the DAN/DAP including password protection. In case of C&A.G. Para the compliance will be submitted in hard copy to the OLA for placing it before the Public Accounts Committee but the copy of reply meant for A.G., Odisha will be transmitted through the software only. Till PKI/Digital signature is introduced, a signed hard copy of the reply is to be sent in parallel to indicate its authenticity.

The Administrative Departments will approve replies in case of IRs received from Heads of Departments through the software and transmit it to the Office of the A.G., Odisha. But Inspection Reports relating to the Administrative Department will be replied directly to the A.G., Odisha. They can review pendency position of Audit Observations on Inspection Reports, Draft Audit Notes, Draft Audit Paras and C&A.G. Paras and replies thereon from different offices through the software by generating MIS reports. It is emphasized that audit tracking system through OCAMP shall be used to ensure that timelines as derived from appropriate rules/ regulations issued by C&AG are strictly adhered.

Role of Heads of Departments :- They will play vital role in approving the replies received from the field offices relating to Inspection Reports of the A.G., Odisha. Observations raised on their own Office will be replied through the software by submitting it to the Administrative Department for approval and onward transmission of the same to A.G., Odisha by the Department. They have the option to seek further clarification from field offices before finalising the compliance to be submitted to A.G., Odisha. While preparing the compliance on the Audit Observations, they can read the contents of the report available through the software so that preparation of the reply will be much easier. In case of Draft Audit Notes, Draft Audit Paras and C&AG Reports the compliance will be given to the Administrative Departments for necessary approval and transmission of the approved replies to the Office of the A.G., Odisha as well as to the OLA as applicable. However strict confidentiality is to be maintained while receiving and replying to the Draft Audit Notes and Draft Audit Paras including use of password for accessing to the software.

Role of Field Offices/DDOs :- As per the software module the Field Offices/DDOs can view the contents of the Inspection Reports both as a whole and Para wise. Replies are to be prepared against each para. Those replies will be submitted to the Heads of Departments for their approval and once approved the reply will be transmitted to the Office of the A.G., Odisha through the software. In case there is need of further compliance, the Heads of Department have the option to ask for further compliance from the Field Offices. Cases where Draft Audit Notes or Draft Audit Paras are transmitted to them either by the Administrative Department or by the Head of Departments for their views, they have to maintain strict confidentiality while receiving or replying to it including use of password for accessing to the software. In no case the replies will be sent by other digital mode like e-Despatch etc.

Triangular Committee Meeting :- There is provision for uploading reports of the triangular committee in the software for better appreciation of facts and finalisation of cases by the A.G., Odisha.

Legacy Data Transfer:- The issue of Legacy Data Transfer will be taken up once the software is stabilised through performance testing in two Pilot Departments. But at the time of entry of the Legacy Data into the software it is to be validated by the officials of the A.G., Odisha.

Role of OMEGA Technical Assistance Support Team :- The implementation part of the software will be tested once it is adopted by the different stake holders. The OMEGA Technical Assistance Support Team will :-

(i) help in modification of software, if necessary, to make it more user-friendly.

(ii) make provision in the software for issue of Audit observations to Public Sector Undertakings/Autonomous Bodies.

(iii) Provide training as well as Technical Assistance along with handhold support.

(iv) provide assistance for Legacy Data Transfer.

(v) provide sufficient security measures to maintain confidentiality of the reports, especially DAN & DAP.

Currently the software will be available in OMEGA Test Server but subsequently it will be transferred to the State Data Centre.

Implementation Strategy:-

(i) Presently only in two Departments i.e. Panchayati Raj Department and Finance Department (Commercial Tax Wing) the Pilot Programme will start from 1st May, 2014.

(ii) At present only Inspection Reports will be uploaded through the software relating to the above two Departments.

(iii) Training of Trainers will be completed in both the Departments by 15th of May, 2014 with the help of the OMEGA Technical Assistance Support Team.

(iv) Hosting of software through State Data Centre by August, 2014.

(v) Extension of implementation programme under OCAMP to other Departments will be notified separately on successful implementation of the pilot project.

(vi) All the Departments of Government are to identify at least ten persons to be trained as trainers for implementation of the programme in the Department.

(vii) Training will be given to the trainers in phased manners at Head Quarter level with the help of OMEGA Technical Assistance Support Team and the trainers will impart training to their field functionaries.

By Order of the Governor

26/4/2014.

Additional Chief Secretary to Government
Finance Department.

Memo No. 14122 /F., dt. 29.4.14

Copy forwarded to the Principal A.G.(A&E), Odisha, Bhubaneswar / Principal A.G. (E&RSA), Odisha, Bhubaneswar / Accountant General (G&SSA), Odisha, Bhubaneswar for favour of kind information and necessary action.

28/4/14
Under Secretary to Government

Memo No. 14123 /F., dt. 29.4.14

Copy forwarded to all Departments of Government / All Heads of Departments / All RDCs/ All Collectors for kind information and necessary action.

They are requested to bring this to the notice of all DDOs under their control for implementation of the IT Based System.

28/4/14
Under Secretary to Government

Memo No. 14124 /F., dt. 29.4.14

Copy forwarded to the Private Secretary to ACS, Finance / Private Secretaries to Special Secretary, Finance / Private Secretaries to all Additional Secretary, Finance for kind information of ACS, Finance / Special Secretaries/ all Additional Secretaries.

28/4/14
Under Secretary to Government

Memo No. 14125 /F., dt. 29.4.14

Copy forwarded to FAs/AFAs of all Departments of Government for information and necessary action.

28/4/14
Under Secretary to Government

Memo No. 14126 /F., dt. 29.4.14

Copy forwarded to the Sector Leader, OMEGA Technical Assistance Support Team, SIRD Campus, Unit-VIII, Bhubaneswar for favour of kind information and necessary action.

28/4/14
Under Secretary to Government

Memo No. 14127 /F., dt. 29.4.14

Copy forwarded to the PAS and Portal Head, CCF, Secretariat for information and necessary action.

He/She is requested to launch this Office Memorandum in the web-site (www.odisha.gov.in/Finance/Index.htm) for general information.

28/4/14
Under Secretary to Government

BOARD OF REVENUE, ODISHA CUTTACK

File No. XXVIII-08/2024 980 /Audit Date. 31 .07.2024

From

Sri Subrata Satpathy, IAS
Financial Adviser

To

All Revenue Divisional Commissioners
All Collectors

Sub: **Implementation of Odisha Central Audit Management Portal (OCAMP).**

Ref: **Memo No.21035/F. dated 25.07.2024 of the Under Secretary to Government in Finance Department.**

Madam/Sir,

I am to enclose herewith the copy of the **Office Memorandum No.21033/F. dated 25.07.2024 of Principal Secretary to Government, Finance Department** and to say that the Principal A.G (Audit-1), Odisha, Bhubaneswar have intimated the confirmation about uploading of all Inspection Reports/ Paras issued up to March 2023 on OCAMP. Since, the OCAMP portal has been implemented to reduce paper work and facilitate monitoring of submission of compliance and also help in timely action for settlement of audit observation and a lot of improvements have been incorporated in the OCAMP application module to make it more user friendly, the Government have decided now to make it mandatory to all Departments and all Sub-ordinate Offices of the State Government for online submission of compliance with clear copies of supporting documents to A.G., Odisha, Bhubaneswar through OCAMP portal only.

Further, it is mentioned here that, no manual submission of compliance will be accepted by A.G., Odisha, Bhubaneswar from the date of issue of the above Office Memorandum i.e. dated 25.07.2024.

Therefore, it is requested to intimate all DDO's under your administrative control for implementation of OCAMP in his offices and furnish compliance against outstanding Paras/Sub-paras pending with your office and offices under your control as uploaded in OCAMP by A.G., Odisha, Bhubaneswar within stipulated time.

This may please be treated as **URGENT.**

Yours faithfully,

31/7/24

Financial Adviser

Memo No. 981 /Audit Date. 31 .07.2024
Copy forwarded to **All Sub-Collectors** for information and necessary action.

Financial Adviser
31/7/24

Memo No. 982 /Audit Date. 31 .07.2024
Copy forwarded to **All Tahasildars** for information and necessary action.

Financial Adviser
31/7/24

Memo No. 983 /Audit Date. 31 .07.2024
Copy forwarded to the **Under Secretary to Government in Finance Department** for information and necessary action with reference to his/her **Memo No.21035/F. dated 25.07.2024.**

Financial Adviser
31/7/24

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 21033 /F., Dated 25.07.2024
FIN-AA-MISC-0003-2012

OFFICE MEMORANDUM

Sub: Implementation of Odisha Central Audit Management Portal (OCAMP)

In order to overcome difficulties of existing system of manual submission of Audit Reports and compliance thereof and to make the same more efficient and effective, an IT based audit tracking system through Odisha Central Audit Management Portal (OCAMP) was introduced in April 2014 vide this Department Office Memorandum No.14121/F dated 29.04.2014. Introduction of OCAMP has reduced paper works substantially, helped in preserving data of pending audit reports, facilitated monitoring of submission of compliance within stipulated period and helped in timely action for settlement of audit observations. Initially, the OCAMP was implemented in two Departments namely, Panchayati Raj & Drinking Water Department and Finance Department (Commercial Tax Wing). Subsequently, it was implemented in all Departments of the State Government vide this Department Office Memorandum No.20361/F 09.07.2014.

2. In the meantime, a lot of improvements have been incorporated in the OCAMP application module to make it more user friendly. Finance Department has imparted number of trainings on usage of OCAMP application to different stakeholders at Department level and field level and also provided user IDs and log in password to the users.

3. Pr. AG (Audit–I) and AG (Audit-II) Odisha have, in the meantime, intimated confirmation about uploading of all IRs/Paras issued up to March 2023 on OCAMP portal.

4. In view of the above, Government have now decided to make it mandatory for all Departments and all Subordinate Offices of the State Government for online submission of compliances, along with clear copies of supporting documents,to AG IRs/Paras through OCAMP **w.e.f the date of issue of this OM.**

5. No manual submission of compliance will be accepted hereafter.

By order of the Governor

25.07.2024
Principal Secretary to Government
Finance Department

1922

Memo No. 21034 /F., dt. 25.07.2024

Copy forwarded to Principal A.G(A&E), Odisha, Bhubaneswar/ Principal A.G. (Audit-I), Odisha, Bhubaneswar/ Accountant General (Audit-II), Odisha, Bhubaneswar for favor of kind information & necessary action.

25.07.2024
Under Secretary to Government

Memo No. 21035 /F., dt. 25.07.2024

Copy forwarded to all Departments of Government/ All Heads of Departments/ All RDCs/ All Collectors for kind information & necessary action.

They are requested to bring this to the notice of all DDOs/ PSUs under their control for implementation of Odisha Central Audit Management Portal (OCAMP).

25.07.2024
Under Secretary to Government

Memo No. 21036 /F., dt. 25.07.2024

Copy forwarded to the IT advisor, Finance Department/OCAMP Cell, Finance Department for kind information & necessary action.

25.07.2024
Under Secretary to Government

Memo No. 21037 /F., dt. 25.07.2024

Copy forwarded to Tapan Pattnaik, FID, Finance Department with a request to upload the Office Memorandum on the website of Finance Department.

25.07.2024
Under Secretary to Government

Memo No. 21038 /F., dt. 25.07.2024

Copy forwarded to Codes Branch, Finance Department for information & necessary action.

25.07.2024
Under Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
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Memo No. **FIN-CT1-TAX-0006-2021-__4699__/F,** Dated **09.02.2021**

To

All Departments of Government
All Heads of Department

Sub: **Procurement of goods and services by Government Departments and Government entities/agencies and TDS under GST.**

Government Departments and Government entities/agencies procure goods and services. Goods and services are also procured under different programmes/schemes for which subsidies and reimbursement of net SGST are payable. All such procurements have GST implications as well. In order to safeguard the interest of the State Government revenue, there is a strong need to take proactive measures at the time of procurement of goods and/or services and release of financial incentives in the shape of subsidies and reimbursement of net SGST.

2. Section 51 of the Odisha GST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person responsible for making payment to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. The TDS provision came into force with effect from 1st October, 2018 under CGST/OGST Act, 2017.

3. In order to comply with the provisions of the said Act for TDS, the following steps are required to be taken:

A. Registration of such Government bodies as Tax Deductors in the GST common portal
B. Deduction of TDS amount as per the provisions from the bills to be paid to the suppliers
C. Deposit of the TDS amount in appropriate Government account(s)
D. Filing of Tax Returns for TDS (GSTR 7) within the prescribed time limit

4. As per Section 51 of the Act, the following entities are required to deduct tax at Source and thus are required to get themselves **compulsorily** registered as Tax Deductors under Section 24 (vi) of the OGST Act:

i. Central and State Government Departments / Establishments (*e.g. Departments, Heads of Departments, Collectorates, other sub-ordinate / field offices etc.*)
ii. Local Authority (*e.g. Municipal Corporations, Municipalities, NACs, Panchayati Raj Institutions etc.*)
iii. Governmental Agencies (*e.g. DRDA, ITDA etc.*)
iv. An Authority or Board or Any other Body-

   a. set up by an Act of Parliament or State Legislature or
   b. established by any Government with fifty-one percent or more participation by way of equity or control to carry out any function

v. Society established by Central Government or State Government or a Authority under Societies Registration Act,1860
vi. Public Sector Undertakings (*Central and State*) (*e.g. OMC, OPGC etc.*)

5. For registration as Tax Deductor under GST, the following documents are required:

i. TAN / PAN of the entity
ii. Proof of Address of the place of the entity (Any proof issued by Government Authority / Local Authority / Electricity Bill / Legal Ownership Document / Rent or Lease Agreement etc.) – to be uploaded
iii. PAN of the DDO or Authorised Signatory
iv. Photograph of the DDO or Authorised Signatory – to be uploaded
v. Aadhaar Card / Digital Signature Certificate (DSC) of the DDO (or Authorised Signatory)
vi. Valid email ID (preferably official email ID) of the DDO or Authorised Signatory
vii. Mobile Phone Number of the DDO or Authorised Signatory

The DDO or the Authorised Signatory is required to make an application online through GST REG 7 in the GST Common Portal on behalf of the Tax Dedcutor.

6. Under Section 51 of the Act, the Tax Deductor is required to deduct TDS at the rate of 2% (i.e. 1% Odisha GST + 1% Central GST in case of Intra-State Supply and 2% of IGST in case of Inter-State Supply) from the supplier, where total taxable supply of goods or services or both exceeds Rs. 2.5 lakh or more, excluding GST. Once such deduction is made by the Tax Deductor, the TDS amount is to be deposited by the Tax Deductor in the Government account (OGST / CGST / IGST), within 10 days after the end of the month in which such deduction is made.

7. In order to protect the revenue of the State, it is hereby directed that the following steps shall be taken by all concerned:

i. All Government procurement of goods or services or both may be done from registered GST taxpayers.
ii. It may be ensured that the registration of such suppliers of goods or Services or both is valid on the date of the supply. A brief User Manual on the process of verification of GSTIN is enclosed as **Annexure (Part-A)** for reference.
iii. The return filing status of such taxpayers may also be verified in the GST Common portal to check if the supplier is a compliant supplier. The process for the same is also elaborated in the attached User Manuals **Annexure (Part-B**).
iv. TDS as applicable must be made while making payment to the Suppliers as per the provisions given in the above paragraphs.
v. The GST returns need not be filed for the periods, when there is no TDS made.

8. All subordinate offices under the control of respective Departments of Government may accordingly be instructed to ensure strict compliance of statutory provision of OGST Act, 2017 and Rules made thereunder.

Sd/-
Chief Secretary

ANNEXURE

USER MANUAL FOR VERIFICATION OF GSTIN STATUS AND RETURN FILING STATUS OF TAXPAYERS

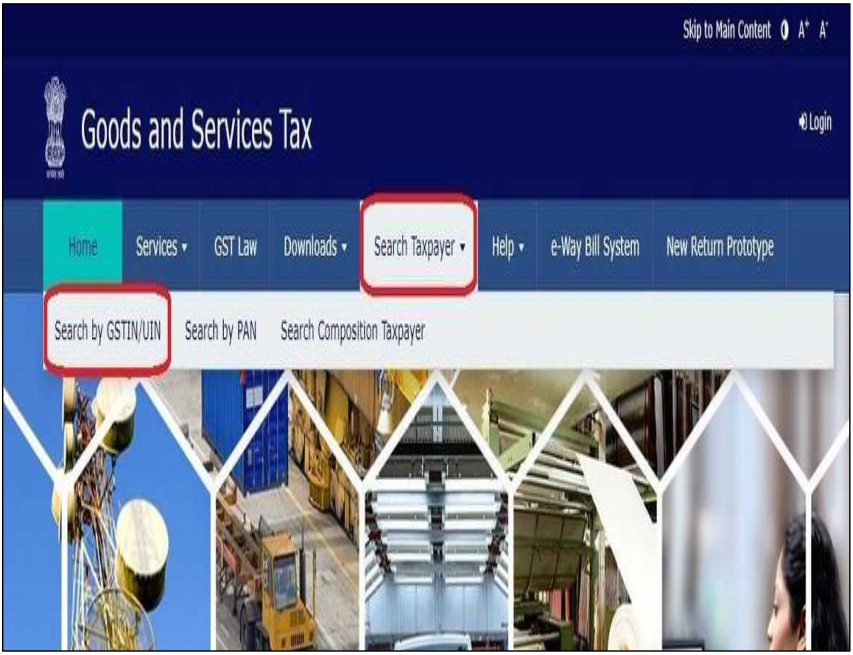
PART A: VERIFICATION OF GSTIN

The GSTIN or GST Identification Number of a registered tax payer can be verified by anyone through the GST Common portal. No login or User ID is required for the same. It can be done through the following steps:

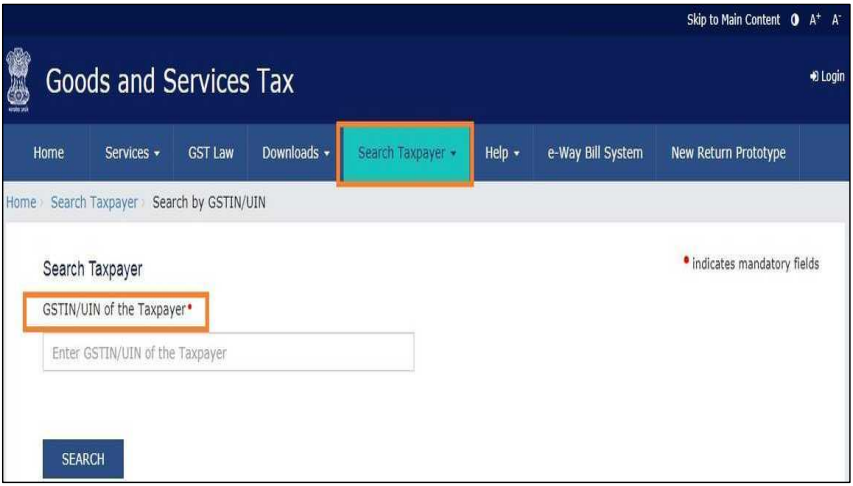
1. Please go to the GST Common portal – **www.gst.gov.in**. The page will open as can be seen from the screenshot below.



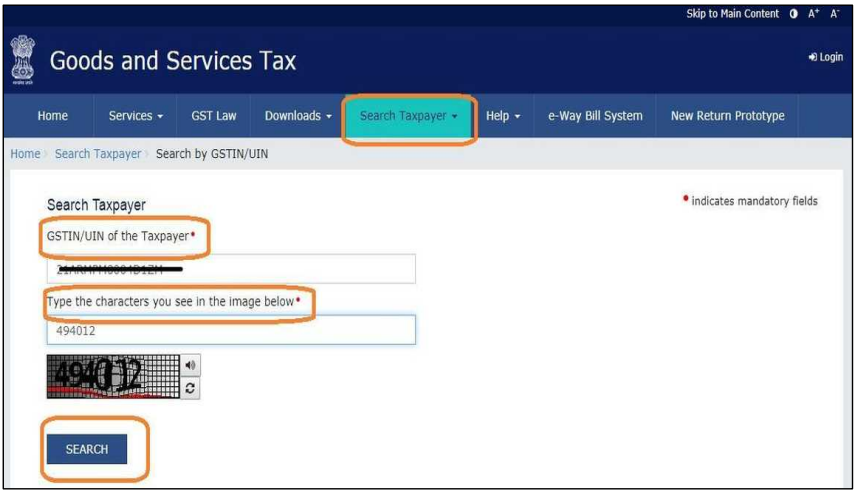
2. Select the Tab – "**Search Taxpayer**", as marked above. The following link will open.



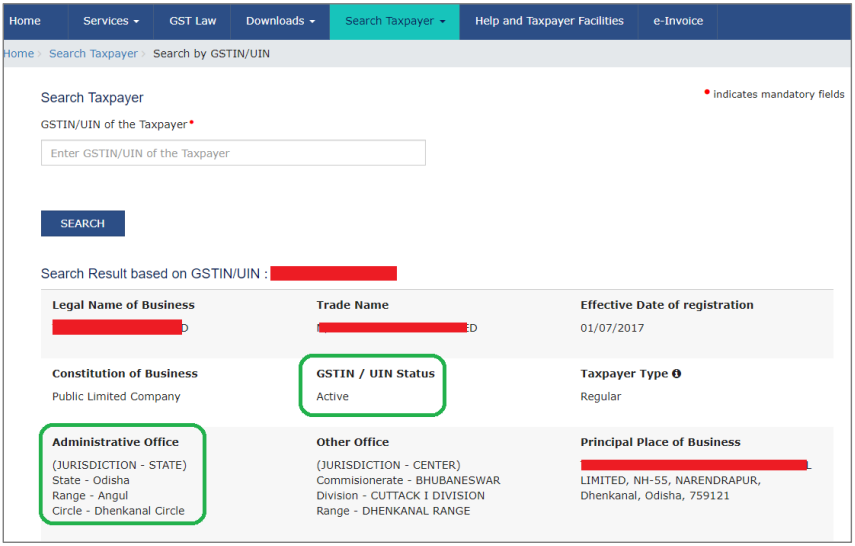
3. Click on the link "**Search by GSTIN/UIN**", the following page will open.



4. In the above page, please enter the GSTIN. After entering the GSTIN, the System will ask to enter a **captcha** (a set of random characters) as can be seen from the screenshot below.



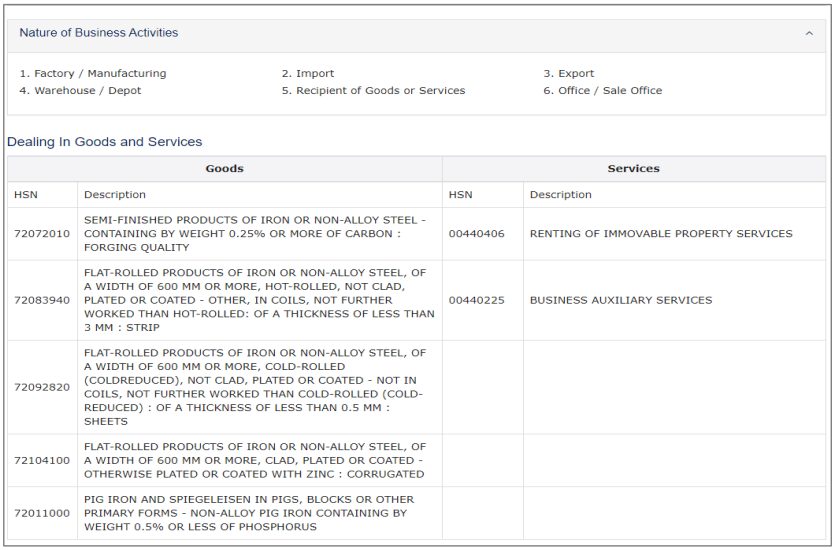
5. Once the GSTIN and captcha are entered, click on the "**Search**" button and the GST Portal will display the details of the tax payer as can be seen from the screenshot below.



6. If the "**GSTIN/ UIN Status**" shows "**Active**", it implies that the registration of the searched taxpayer is **active and valid on that date of search**. If the "GSTIN / UIN Status" is shown as "*Inactive*" or "*Cancelled*" or "*Provisional*" etc. it implies that the registration of the searched taxpayer is not valid on that date of search.

PART B: VERIFICATION OF RETURN FILING STATUS

7. On the same page scroll downwards to see other details about the Tax payer, like "**Nature of Business Activities**", "**Dealing in Goods & Services**".



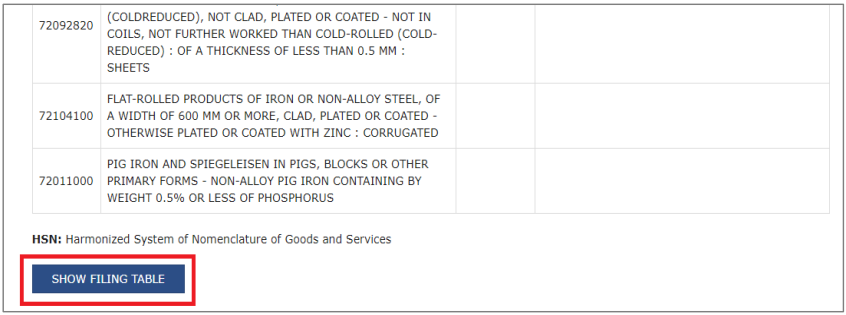
Nature of Business Activities

1. Factory / Manufacturing
2. Import
3. Export
4. Warehouse / Depot
5. Recipient of Goods or Services
6. Office / Sale Office

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
72072010	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL - CONTAINING BY WEIGHT 0.25% OR MORE OF CARBON : FORGING QUALITY	00440406	RENTING OF IMMOVABLE PROPERTY SERVICES
72083940	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED - OTHER, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED: OF A THICKNESS OF LESS THAN 3 MM : STRIP	00440225	BUSINESS AUXILIARY SERVICES
72092820	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLDREDUCED), NOT CLAD, PLATED OR COATED - NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED (COLD-REDUCED) : OF A THICKNESS OF LESS THAN 0.5 MM : SHEETS		
72104100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED - OTHERWISE PLATED OR COATED WITH ZINC : CORRUGATED		
72011000	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS - NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0.5% OR LESS OF PHOSPHORUS		

8. At the bottom of the screen, there is a button namely "**SHOW FILING TABLE**", as can be seen from the image below.

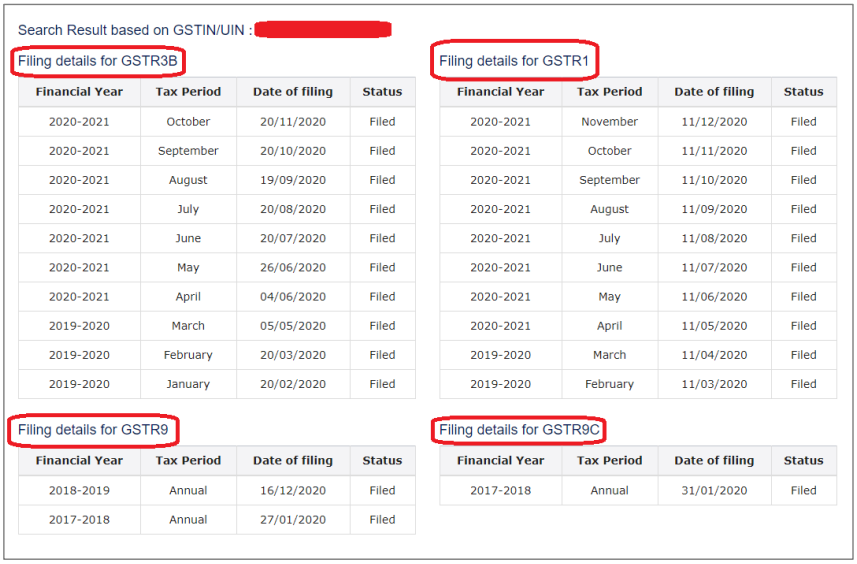


72092820	(COLDREDUCED), NOT CLAD, PLATED OR COATED - NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED (COLD-REDUCED) : OF A THICKNESS OF LESS THAN 0.5 MM : SHEETS		
72104100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED - OTHERWISE PLATED OR COATED WITH ZINC : CORRUGATED		
72011000	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS - NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0.5% OR LESS OF PHOSPHORUS		

HSN: Harmonized System of Nomenclature of Goods and Services

SHOW FILING TABLE

9. By clicking on the button, the return filing status for the last 10 returns will be shown in the same page, as can be seen from the image below.



Search Result based on GSTIN/UIN : [redacted]

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2020-2021	October	20/11/2020	Filed
2020-2021	September	20/10/2020	Filed
2020-2021	August	19/09/2020	Filed
2020-2021	July	20/08/2020	Filed
2020-2021	June	20/07/2020	Filed
2020-2021	May	26/06/2020	Filed
2020-2021	April	04/06/2020	Filed
2019-2020	March	05/05/2020	Filed
2019-2020	February	20/03/2020	Filed
2019-2020	January	20/02/2020	Filed

Filing details for GSTR1

Financial Year	Tax Period	Date of filing	Status
2020-2021	November	11/12/2020	Filed
2020-2021	October	11/11/2020	Filed
2020-2021	September	11/10/2020	Filed
2020-2021	August	11/09/2020	Filed
2020-2021	July	11/08/2020	Filed
2020-2021	June	11/07/2020	Filed
2020-2021	May	11/06/2020	Filed
2020-2021	April	11/05/2020	Filed
2019-2020	March	11/04/2020	Filed
2019-2020	February	11/03/2020	Filed

Filing details for GSTR9

Financial Year	Tax Period	Date of filing	Status
2018-2019	Annual	16/12/2020	Filed
2017-2018	Annual	27/01/2020	Filed

Filing details for GSTR9C

Financial Year	Tax Period	Date of filing	Status
2017-2018	Annual	31/01/2020	Filed

10. The page as shown above will display the returns filed by the taxpayer along with the period of return and the date of filing of different types of return, which are required to be filed by the taxpayer.

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GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No. FIN-CT1-TAX-0005-2025- **10676**/F., Dt. **22.04.2026**

To

All Departments of Government/
All Heads of Department

Sub: Regarding non-deduction of Tax on Professions from April, 2026 onwards

Madam/Sir,

I am directed to state that the Odisha State Tax on Professions, Trades, Callings and Employment Act, 2000, has been repealed with effect from 01.04.2026 as per the Odisha State Tax on Professions, Trades, Callings and Employment (Repeal) Ordinance, 2026 (copy enclosed).

Therefore, it is requested that all Drawing and Disbursing Officers (DDOs) under your administrative control may be instructed to discontinue deduction of Tax on Profession from the salaries of employees with effect from April 2026 onwards.

Yours faithfully

22.4.2026
Additional Secretary to Government

Memo. No. **10677**/F., Dt. **22.04.2026**

Copy forwarded to the Registrar, Orissa High Court/ Secretary, Odisha Legislative Assembly/ Principal Accountant General (A&E), Odisha, Bhubaneswar/ State Chief Information Commissioner, Odisha, Bhubaneswar/ Secretary, Odisha Public Service Commission/ Secretary, Odisha State Election Commission/ Secretary, Staff Selection Commission/ Secretary, Sub-ordinate Staff Selection Commission/Secretary, State Human Rights Commission/ Secretary, Odisha Electricity Regulatory Commission/ Resident Commissioner, Odisha, New Delhi for favour of information & necessary action.

22.4.2026
Additional Secretary to Government

Memo. No. **10678**/F., Dt. **22.04.2026**

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack/ Director of Treasuries & Inspection, Odisha/ Director of Local Fund Audit, Odisha/ Controller of Accounts, Odisha/ Director, MDRAFM/ Registrar, Odisha Sales Tax Tribunal, Cuttack for information and necessary action.

Additional Secretary to Government

Memo No. **10679**/F., Dt. **22.04.2026**

Copy forwarded to all Collectors for information and necessary action.

Additional Secretary to Government

Memo No. **10680**/F., Dt. **22.04.2026**

Copy forwarded to all Public Sector Undertakings/ Cooperative Institutions for information & necessary action.

Additional Secretary to Government

Memo No. **10681**/F., Dt. **22.04.2026**

Copy forwarded to all Branches of Finance Department for information and necessary action.

Additional Secretary to Government

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
***

No____4939____/F, Dt__13.02.2012_____
Codes-27/2011

OFFICE MEMORANDUM

Sub : Guidelines for Procurement of Goods.

There is a need for review of the existing policy of the State Government relating to procurement of goods contained in Rule 96 of Orissa General Financial Rules (OGFR) and Appendix-6 thereof so as to make the procurement process efficient, economic, objective and transparent. Government of India in the meanwhile have revamped their procurement system on these lines which are contained in the General Financial Rules (GFR) 2005 and the "Manual on Policies and Procedure for Purchase of Goods" issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance *(www.finmin.nic.in)*. Pending revision of Orissa General Financial Rules, the State Government have, therefore, decided to lay down the following instructions regarding procurement of goods for use in the public service.

1. These instructions are to be followed in conjunction with the provisions of "Manual on Policies and Procedure for Purchase of Goods" issued by the Department of Expenditure, Ministry of Finance and available in the website of the Ministry of Finance *(www.finmin.nic.in)*. However, procurement of goods for Externally Aided Projects funded by loan oR grant from bilateral/multilateral donor agencies like IBRD, IDA, ADB, DFID, JICA etc. would be guided by the procurement procedures envisaged in the respective loan/ credit agreement.

2. Definition of Goods: The term 'goods' used in this Office Memorandum includes all articles, materials, commodities, livestock, furniture, fixtures, raw materials, spare parts, instruments, machinery, equipment, industrial plant etc. purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals, etc. for a library.

3. Fundamental principles of public buying: Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks:-

(i) the specifications in terms of quality, type etc, as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organisations. The specifications so worked out should meet the basic needs of the organisation without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to

avoid inventory carrying costs;

(ii) offers should be invited following a fair, transparent and reasonable procedure;

(iii) the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects;

(iv) the procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;

(v) at each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.

(vi) Purchases must be made in accordance with the definite requirements of the public service. Periodical indents should be prepared and the goods/ articles as needed as per the Procurement Plan obtained by means of such indents. Simultaneously, care should be taken not to make unnecessary purchase of goods much in advance of actual requirements, if such purchase is likely to be unprofitable to Government, coupled with unwarranted inventory carrying cost. Where sales, consumption or usage limits of goods have been laid down by competent authority, the officer ordering a supply should also certify on the purchase order that the prescribed scales or limits are not exceeded.

4. Authorities Competent to Purchase Goods: The following authorities competent to sanction contingent expenditure and execute contracts and sanction purchases may undertake procurement of goods within the financial limits prescribed below and in accordance with the instructions contained hereinafter.

	Authority	Power to execute contracts and sanction purchases	Power to sanction contingent expenditure
1.	Administrative Departments	Full Power	Full Power
2.	Heads of Department	Rs. 500.00 lakh in each case	Rs. 10.00 lakh in each case (Recurring) Rs. 50.00 lakh in each case (Non-Recurring)
3.	Collectors	-	Rs. 5.00 lakh in each case (Recurring) Rs. 25.00 lakh in each case (Non-Recurring)
4.	Heads of Sub-ordinate Offices	-	Rs. 1.00 lakh in each case (Recurring) Rs. 2.00 lakh in each case (Non-Recurring)

5. Procurement through rate contract system:

In respect of goods for which rate contract has been entered into by the Director of Export promotion and Marketing, purchases of such goods; by all Departments of Government, Quasi-Government agency and State owned corporations should be only from sources with whom such rate contracts have been entered into, by placing

order in accordance with the procedure outlined for the purpose by Industries Department.

6. Registration of Suppliers with Departments requiring Bulk supply of goods:

Administrative Departments requiring bulk supply of goods may prepare and maintain item wise list of eligible and capable suppliers. Such approved suppliers will be known as 'Registered Supplier'.

(i) Other Administrative Departments/Heads of Departments/Agencies may utilise these lists as and when necessary. Such registered suppliers are also prima facie eligible for consideration for procurement of goods through Limited Tender Enquiry. Further, they are ordinarily exempted from furnishing bid security along with their bids. If necessary, a Head of Department, with the approval of Government, may also prepare and maintain list(s) of registered suppliers of goods which are specifically required by that Head of Department.

(ii) Credentials, manufacturing capability, quality control systems, past performance, after-sales service facilities, financial background etc of the supplier (s) should be carefully verified before registration.

(iii) The supplier (s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered supplier (s) willing to continue with registration are to apply afresh for renewal of registration. New supplier (s) may also be considered for registration at any time, provided they fulfil all the required conditions.

(iv) Performance and conduct of every registered supplier is to be watched by the concerned Department. The registered supplier(s) are liable to be removed from the list of approved suppliers, if they fail to abide by the terms and conditions of the registration or fail to supply the goods on time or supply substandard goods or make any false declaration to any Government agency or for any ground which, in the opinion of the Government, is not in public interest.

(v) Directorate General of Supplies & Disposal, Ministry of Commerce, Government of India, New Delhi also prepares and maintain item-wise lists of registered suppliers for various types of common user items. Relevant details in this regard are available in DGS&D's website *(http://dgsnd.gov.in)*. If necessary, a Department may also utilize such lists (as prepared by DGS&D).

7. Purchase of goods without quotation :

(i) Purchase of goods up to the value of Rs. 15,000/- (Rupees fifteen thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I,……, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

(ii) The Central Purchase Organisation and State Purchase Organisation, *viz.* DGS&D and Directorate of Export Promotion & Marketing of the State conclude rate contracts with the registered suppliers, for goods and items

of standard types, which are identified as common user items and are needed on recurring basis by various Departments and Offices of the Central and State Government respectively. Procurement of goods from DGS&D and EPM rate contract holder shall be made without calling for tender.

(iii) In case a competent authority desires to procure directly the DGS&D rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract. The competent authority shall make its own arrangement for inspection and testing of such goods, where required.

8. Procurement of goods through Local Purchase Committee:

ii. Purchase of goods costing above Rs. 15,000/- (Rupees fifteen thousand only) and up to Rs. 1,00,000/- (Rupees one lakh only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of appropriate levels as decided by the **Authorities Competent to Purchase Goods**. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier for the required goods. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

"Certified that we …….., members of the Local Purchase Committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

9. Purchase from exclusive list: List of goods and services reserved for exclusive purchase from Micro & Small Enterprises (MSEs) located within the State of Odisha will be prepared from time-to-time and notified by the Directorate of Export Promotion & Marketing in terms of relevant provisions of Odisha MSME Development Policy. The Government Departments and Agencies under their control will have to procure their requirement of these items exclusively from such registered local MSEs with ISO/ ISI/ EPM certification for the items, by inviting quotations through Limited Tender Enquiry in terms of the relevant provisions of Odisha MSME Development Policy, 2009.

10. Splitting up of demand: A demand for goods should not be unnecessarily divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

11. Purchase of goods by obtaining bids: Except in cases covered under paragraphs 5,7 & 8 of this Office Memorandum**,** Departments shall procure goods under the powers referred to in paragraph 4 above by following the standard method of obtaining bids through:

(i) Advertised Tender Enquiry (ATE);

(ii) Limited Tender Enquiry (LTE), and

(iii) Single Tender Enquiry (STE);

12. Advertised Tender Enquiry

i) Subject to exceptions incorporated under Paragraph 13 (for Limited Tender Enquiry) and 17 (for Single Tender Enquiry) invitation to tenders by advertisement should be used for procurement of goods of estimated value Rs. 5 lakh (Rupees five lakh) and above. A brief advertisement for such purchase should be given in at least in one local and one National newspaper having wide circulation asking for the offers by specified date and time etc and details made available in the website of the competent authority.

ii) If the Department has its own website it should also publish all its advertised tender enquiries on the website. It should also give its website address in the advertisements in the newspaper.

iii) Hardcopies of the bidding documents should be prepared for sale as per normal practice. In addition, if feasible, the Department should also post the complete bidding document in its website and permit prospective bidders to make use of the document downloaded from the website. If such a downloaded bidding document is priced, there should be clear instructions for the bidder to pay the amount by demand draft etc. along with the bid.

iv) Where the Department feels that the goods of the required quality, specifications etc, may not be available in the country and it is also necessary to look for suitable competitive offers from abroad, the Department may send copies of the tender notice to the Indian embassies abroad as well as to the foreign embassies in India through an appropriate forwarding letter. The selection of the embassies will depend on the possibility of availability of the required goods in such countries.

v) Sufficient time should be allowed for obtaining the bids. Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders

13. Limited Tender Enquiry

(i) This method may be adopted when estimated value of the goods to be procured is less than up to Rs. 5 lakh (Rupees five lakh). Copies of the bidding document should be sent directly by speed post/ registered post/ courier/ e-mail to the registered/ approved firms selected for this purpose from the list prepared in terms of the provisions of paragraph 6 and 9 above. The number of supplier firms to be approached for such Limited Tender Enquiry should be more than three. Wherever necessary, efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

ii) Sufficient time should be allowed for submission of bids in Limited Tender Enquiry cases.

(iii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is Rs. 5 lakh (Rupees five lakh) and above, in the following circumstances.

a) The competent authority in the Department/ agency certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Department/ agency should also put on record the nature of the urgency and reasons why the

procurement could not be anticipated.

b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped, is remote.

iv) Wherever felt necessary (for example – number of approved suppliers is not sufficient and all the established sources of supply are not definitely known), Advertised Tender Enquiry may be issued, even if the estimated value of procurement is less than Rs. 5 lakh (Rupees five lakh) only.

14. Two bid system: For purchasing high value plant, machinery etc. of a complex and technical nature, bids may be obtained in two parts as under:

(i) Technical bid consisting of all technical details alongwith commercial terms and conditions; and

(ii) Financial bid indicating item-wise price for the items mentioned in the technical bid.

The technical bid and the financial bid should be sealed by the bidder in separate covers duly superscribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly superscribed. The technical bids are to be opened by the purchasing competent authority at the first instance and evaluated by a competent committee or authority. At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

15. Late Bids: In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e. bids received after the specified date and time for receipt of bids) should not be considered

16. Number of Responsive Bids/ Lack of Competition: Sometimes, against advertised/ limited tender cases, the Department may not receive sufficient number of bids and/or after analysing the bids, ends up with one responsive bid.

In such situations, the Department is first to check whether, while floating/issuing the enquiry, all necessary requirements and formalities like standard conditions, industry friendly specification, wide publicity, sufficient time for bidding, etc. were fulfilled.

If not, fresh enquiry is to be issued after rectifying the deficiencies. However, if after scrutiny it is found that all such aspects were fully taken care of and in spite of that the purchaser ends up with only one responsive bid, contract may be placed on that bidder provided the quoted price is reasonable.

Approval of Government or next higher authority may be obtained for acceptance of the single responsive bid.

17. Single Tender Enquiry: Procurement from a single source may be resorted to in the following circumstances:

(i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.

(ii) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and

approval of Government or next higher authority obtained.

(iii) For standardisation of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the Government or next higher authority), the required item is to be purchased only from a selected firm.

Note: Proprietary Article Certificate in line with the following form is to be provided by the competent authority before procuring the goods from a single source.

(i) The indented goods are manufactured by M/s.....

(ii) No other make or model is acceptable for the following reasons….....……

(iii) Concurrence of Finance Wing to the proposal is available vide ……..

(iv) Approval of the competent authority is available vide: …… ……. .....……

(Signature with date and designation of the procuring officer)

18. Quotation received from Dealers/ Agents for items not manufactured by them: When a firm send quotation for an item manufactured by some different company, the firm is also required to attach in its quotation that manufacturer's authorisation certificate and also manufacturer's confirmation of extending the required warranty for that product (in addition to the tenderers' confirmation to required warranty). If the firm is an authorized agent/ dealer of that manufacturer, certified documentary evidence to this effect is to be attached along with the quotation. This is necessary to ensure quotation from a responsible party offering genuine product, also backed by warranty obligation from the concerned manufacturer.

19. Contents of Bidding Document: All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters. The structure of a sample format for this purpose is indicated below:

Chapter – 1: Instructions to Bidders.

Chapter – 2: Conditions of Contract.

Chapter – 3: Schedule of Requirements.

Chapter – 4: Specifications and allied Technical Details.

Chapter – 5: Price Schedule *(to be utilised by the bidders for quoting their prices).*

Chapter – 6: Contract Form.

Other standard forms, if any, as decided by the Department may be used with the approval of the competent authority.

20. Maintenance Contract: Depending on the cost and nature of the goods to be purchased, it may be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods.

It must be kept in mind that the ordered goods/ items are maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter.

21. Bid Security: To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except those who are exempted from paying bid security. Amount of bid security should generally be between two percent to five percent of the estimated value of the goods to be procured. The exact amount of bid security, as determined by the Department is to be indicated in the bidding documents. The bid security may be obtained in the form of account payee demand draft, fixed deposit receipt, banker's cheque, bank guarantee from any of the commercial banks in an acceptable form etc, safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period. The Model Bank Guarantee Format for furnishing EMD is at Annexure-I.

(i) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity period and latest by the 30th day after the award of the contract..

(ii) The local MSEs registered with respective DICs, Khadi, Village, Cottage & Handicraft Industries, OSIC and NSIC shall pay 25% of the prescribed security deposit while participating in tenders of Govt. Departments and Agencies under its control.

22. Performance Security:

i) To ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five to ten per cent of the value of the contract. Performance security may be furnished in the form of an account payee demand draft, fixed deposit receipt from a commercial bank, bank guarantee from a commercial bank in an acceptable form etc safeguarding the purchaser's interest in all respects. The Model Bank Guarantee Format for Performance Security is at Annexure-II.

ii) Performance security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations. In case of a contract of competitively small value and/ or for simpler stores, Department may decide to scale down the performance security by a suitable amount during the warranty period. If the department decides in this line, then suitable stipulation to this effect is to be incorporated in the bidding document itself.

iii) Bid security should be refunded to the successful bidder on receipt of performance security..

23. (1) Advance payment to supplier : Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance

payments in the following types of case:-

(i) Advance payment demanded by firms holding maintenance contracts for servicing of air-conditioners, computers, other costly equipment, etc.

(ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.

(iii) 100% advance payment for procurement of arms and ammunitions from Ordnance Factories.

(iv) Other security related procurement made by Home Department.

Such advance payments should not exceed the following limits except in case of procurement of arms and ammunitions from Ordnance Factories :

(i) Thirty percent of the contract value to private firms;

(ii) Forty percent of the contract value to a State or Central Government agency or a Public Sector Undertakings; or

(iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

In exceptional cases, Administrative Departments may relax the ceilings mentioned above with prior concurrence of the Finance Department. While making any advance payment as above, adequate safeguards in the form of bank guarantee etc. should be obtained from the firm. However, bank guarantee need not be insisted upon in case of procurement of arms and ammunitions from Ordnance Factories. The Model Agreement for supply of goods and Bank Guarantee Format for Advance Payment are at Annexure-III and Annexure-IV respectively. Further, such advance payments should be generally interest bearing, suitable percentages for which are to be decided on case-to-case-basis.

(2) Part payment to suppliers: Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it dispatches the goods from its premises in terms of the contract.

24. Transparency, competition, fairness and elimination of arbitrariness in the procurement process: All government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:-

i) The text of the bidding document should be self-contained and comprehensive without any ambiguity. All essential information, which a bidder needs for sending responsive bid, should be clearly spelt out in the bidding document in simple language. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. The bidding document should *inter alia* include:

(a) the criteria for eligibility and qualification to be met by the bidders. (The eligibility criteria should take care of the supplier's eligibility to receive such Government contract. The qualification criteria should take care of supplier's past performance, experience, technical competence and production capacity of the subject goods, financial strength to handle the contract successfully etc.)

(b) eligibility criteria for goods indicating any legal restrictions or conditions about the origin of goods etc which may required to be met by the successful bidder;

(c) the procedure as well as date, time and place for sending the bids;

(d) date, time and place for public opening of bids;

(e) terms of delivery

(f) special terms affecting performance, if any.

(g) Criteria for determining responsiveness of bids, criteria as well as factors to be taken into account for evaluating the bids on a common platform and the criteria for awarding the contract to the responsive lowest bidder should be clearly indicated in the bidding documents.

(h) Suitable provision for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.

(i) suitable provisions for enabling a bidder to question the bidding conditions, bidding process and/ or rejection of its bid.

(j) suitable clause mentioning that the resultant contract will be interpreted under Indian Laws.

ii) Some important aspects to be kept in mind while making public purchase are:

a) The specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry. The specification of the required goods stores to be purchased should be precise. The essential technical functions required to be performed by the goods store are to be indicated without including superfluous and non-essential features, which may result in unwarranted expenditure. While inviting competitive bids (i.e., other than Single Tender enquiry), brand name and/ or model number should <u>not</u> be mentioned in the specification and in case the same is unavoidable due to some specific reason, such brand name/ model number should be qualified with "<u>or equivalent</u>". Standard specifications, which are widely known to the industry, should be utilized to the maximum extent possible. Mandatory/ statutory regulations, if any, applicable for the goods store in question should also be indicated.

b) The bidders should be given reasonable time for sending their bids

c) The bids should be opened in public and authorised representatives of the bidders should be permitted to attend the bid opening

d) Late bids are not be considered

e) Pre-bid conference: In case of turn-key contract (s) or contract (s) of special nature for procurement of sophisticated and costly equipment, a suitable provision is to be kept in the bidding documents for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding

document. This date should be sufficiently ahead of bid opening date.

f) Bids should be evaluated in terms of the conditions already incorporated by the Department in the bidding documents, which were issued/ sold to the bidders No new condition, which was not incorporated in the bidding documents should be brought in for evaluation of the bids. Similarly, no condition, already incorporated in the bidding document should be ignored during the bid evaluation process. Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence.

g) Bidders should not be permitted to alter or modify their bids after expiry of the deadline for receipt of bids

h) Negotiation with bidders after bid opening must be severely discouraged. However, in exceptional circumstances where price negotiation is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.

i) If a special situation arises, where the lowest evaluated responsive bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered on the next higher responsive bidder (s) at the rate offered by the lowest evaluated responsive bidder, after obtaining specific approval from the competent authority on the specific recommendation of the respective purchase committee.

j) The name of the successful bidder(s) receiving the contract should be mentioned in the Department's notice board and/or its bulletin and/ or its website.

25. Efficiency, Economy and Accountability in Public Procurement System: Public procurement procedure is also to ensure efficiency, economy and accountability in the system. To achieve the same, the following key areas should be addressed –

i) The Departments should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.

ii) To ensure achieve placement of contract within the original offer validity period, the required offer validity period (which must not be too long) for processing the case should be decided in the planning stage and the same is to be incorporated in the bidding document.

iii) Further, to avoid delay in procurement process, appropriate time frame for each stage of procurement (from bid opening to placement of contract) should be prescribed by the Department. Such a timeframe will also make the concerned purchase officials more alert.

iv) The State Purchase Organisation (e.g., Directorate of Export Promotion & Marketing) should bring into the rate contract system more and more common user items which are frequently needed in bulk by various Government departments. The State Purchase Organisation should also ensure that the rate contracts remain available without any break.

26. **Buy-Back Offer:** When it is decided to replace an existing old item(s) with a new/better version, the Department may trade the existing old item while purchasing the new one by issuing suitable bidding document for this purpose. The condition of the old item, its location and the mode of its handing over to the successful bidder are

also to be incorporated in the bidding document. Further, the bidder should be asked to quote the prices for the item (to be offered by them) with rebate for the old item and also, without any rebate (in case they do not want to lift the old item). This will enable the Department either to trade or not to trade the old item while purchasing the new one.

27. E-Procurement :

(i) Government may from time-to-time, prescribe adoption of e-procurement for different stages of procurement and different types of procurement, and to the extent thereof, the procedure prescribed herein, shall be deemed to be modified for substituting written communication by e-communication in a manner that improves completion, efficiency and transparency without affecting the sanctity, security and recording of such communication and the information contained therein.

(ii) Government shall create one or more websites for posting all matters which are required to be brought to the attention of the public in accordance with prescribed procurement procedure viz. Tender enquiries, corrigenda thereon and details of bid awards etc. The website(s) will provide an electronic platform for e-invitation, e-bidding and e-payment for all stages and types of procurement as well as an interface with all stakeholders. It will provide all services such as registration of vendors, accessing details of procurement made, tenders awarded, tenders advertised etc. It will function as an IT-enabled exchange linking the various Government agencies in need of procurement of goods and services on the one hand and the vendors/service providers and the e-procurement service providers on the other. Operational Guidelines would be issued in this regard as soon as the Portal is ready to function.

28. These instructions shall be deemed to be a part of Orissa General Financial Rules & Delegation of Financial Power Rules.

By Order of Governor

Sd/- J. K. Mohapatra

Principal Secretary to Government

Annexure–I

Model Bank Guarantee Format for furnishing EMD

[Ref. Para 21]

Whereas ……(hereinafter called the "tenderer") has submitted their offer dated…… for the supply of …… (hereinafter called the "tender") against the purchaser's tender enquiry No. ……

KNOW ALL MEN by these presents that WE …….. of …… having our registered office at …… are bound unto ……. (hereinafter called the "Purchaser) in the sum of …… for which payment will and truly to be made to the said Purchaser, the Bank binds itself, its successors and assigns by these presents.

Sealed with the
Common Seal of the said Bank this…… day of ……20……

THE CONDITIONS OF THIS OBLIGATION ARE:

(1) If the tenderer withdraws or amends, impairs or derogates from the tender in any respect within the period of validity of this tender.
(2) If the tenderer having been notified of the acceptance of his tender by the Purchaser during the period of its validity:-
   a) If the tenderer fails to furnish the Performance Security for the due performance of the contract.
   b) Fails or refuses to accept/execute the contract.

WE undertake to pay the Purchaser up to the above amount upon receipt of its first written demand, without the Purchaser having to substantiate its demand, provided that in its demand the Purchaser will note that the amount claimed by it is due to it owing to the occurrence of one or both the two conditions, specifying the occurred condition or conditions.

This guarantee will remain in force upto and including 45 days after the period of tender validity and any demand in respect thereof should reach the Bank not later than the above date.

Our _____ branch at _____* (Name & Address of the _____* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _____* branch a written claim or demand and received by us at our _____* branch on or before Dt._____ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

……
(Signature of the authorized officer of the Bank)
……
Name and designation of the officer
……
Seal, name & address of the Bank and address of the Branch

** Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.*

Annexure-II

Model Bank Guarantee Format for Performance Security

[Ref. Para 22(a)]

To

The Governor of Odisha

WHEREAS…… (name and address of the supplier) (hereinafter called "the supplier") has undertaken, in pursuance of contract no…… dated ……. to supply …… (description of goods and services) (herein after called "the contract").

AND WHEREAS it has been stipulated by you in the said contract that the supplier shall furnish you with a bank guarantee by a scheduled commercial bank recognized by you for the sum specified therein as security for compliance with its obligations in accordance with the contract;

AND WHEREAS we have agreed to give the supplier such a bank guarantee;

NOW THEREFORE we hereby affirm that we are guarantors and responsible to you, on behalf of the supplier, up to a total of …… ……. (amount of the guarantee in words and figures), and we undertake to pay you, upon your first written demand declaring the supplier to be in default under the contract and without cavil or argument, any sum or sums within the limits of (amount of guarantee) as aforesaid, without your needing to prove or to show grounds or reasons for your demand or the sum specified therein.

We hereby waive the necessity of your demanding the said debt from the supplier before presenting us with the demand.

We further agree that no change or addition to or other modification of the terms of the contract to be performed thereunder or of any of the contract documents which may be made between you and the supplier shall in any way release us from any liability under this guarantee and we hereby waive notice of any such change, addition or modification.

This guarantee shall be valid until the ….. day of ……, 20……

Our _____ branch at _____* (Name & Address of the _____* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _____* branch a written claim or demand and received by us at our _____* branch on or before Dt._____ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

…….
(Signature of the authorized officer of the Bank)
…….
Name and designation of the officer
…….
…….
Seal, name & address of the Bank and address of the Branch

** Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.*

Annexure–III

Model Agreement for Supply of Goods

[Ref. Para 23(1)]

THIS AGREEMENT made this ……..... day of ..... 20..... BETWEEN M/s..... & Co Ltd having registered office at in the State of……..... (hereinafter called the 'Supplier' which expression shall, unless excluded in the subject or context, include the heirs, successors, legal representatives, and permitted assigns) of the one Part.

AND

the Governor of Odisha (hereinafter called the 'the Governor' which expression shall, unless excluded in the subject or context, include the heirs, successors, legal representatives, and permitted assigns) of the other Part.

WHEREAS the Governor wants to purchase the goods mentioned in the schedule .

NOW THESE PRESENT WITNESSES AND IT IS HEREBY AGREED AS FOLLOWS:

(1) That the time shall be the essence of the contract and the contractor shall supply the goods in the schedule completely so as to make delivery..... (place) on or before the date ..... failure to do which will entitle the Governor to rescind the contract immediately.

(2) That the goods shall be of the specifications and price mentioned against each. Any variation on inspection will entitle the Governor to refuse the consignments either in whole or in part, as the case may be, the whole, if the part renders it useless.

(3) That the goods shall be inspected at..... (place) in the presence of the officers of both parties duly authorized in that behalf on a day fixed in a notice by either of the parties, provided such day is not postponed for more than a period of two months after the date given in the notice. Default by the Supplier shall disentitle him to raise any objection subsequently to the result of inspection made by the Governor in his absence and claim any compensation on that account.

(4) That the Supplier shall guarantee durability of the goods for a period of..... from the date of completion of supplies and installation in the case of machineries and any damage, done to the goods in the usual course of use or any deficiency, detected in them subsequent to such completion and installation and during the period aforesaid shall be made good to render due service at the cost of the Supplier within a period of two months from the date of receipt of the notice in that behalf and no decision shall be taken by the Supplier or any person on his behalf as to the defects or deficiency without notice to the Governor failure to do so shall be deemed that the Supplier has no intention to discharge the obligation and thereupon the amount of security, deposited separately or withhold from his bill, shall stand forfeited to the Governor. The Supply of goods other than machineries shall be deemed to be complete only after final approval by the officer duly authorised on inspection whose decision shall be final and in case of machineries exactly in the same manner and installation which would include test working for 7 days.

(5) The Goods shall be duly packed and insured by the Supplier for transit and be despatched as the risk of the carriers and the Governor shall not be responsible for any loss or damage during the transit or at any time prior to inspection and approval.

(6) That the price of goods shall be paid in advance or on the completion of supplies and installation as the case may be in agreed instalments on bills submitted, provided the Governor may withhold payment of…..... per cent of the total amount payable as security for the period of guarantee if no amount equal thereto has already been deposited as such.

(7) That any damage or deficiency if not removed during the stipulated period by the Supplier may be removed by the Governor at his cost to be reimbursed by the Supplier. Any amount payable to the Governor hereunder shall be recovered as public demand under the Orissa Public Demand Recovery Act, 1963 and shall bear 6% interest per annum till certificate for recovery is filed.

(8) That the Supplier shall deposit Rs……..... towards earnest money at the time of acceptance of tender for due performance of the covenants hereof and such money shall be forfeited to the Governor in case of breach of all or any of the covenants.

(9) That any dispute arising hereunder shall be resolved in the following manner:

_____

_____

(10) That Sri……is duly authorised in the order No..... dated…….by the Governor and Shri……on behalf of the company to execute the deed.

(11) The cause of action hereunder shall always be deemed to arise at.....

(12) That the stamp duty shall be borne by.....

SCHEDULE OF GOODS

Name of the Goods	Specification with number and make etc	Price agreed

Mode of Payment	% of Price	Condition precedent for payment	Remarks
Advance Payment			
Payment against Supply / installation			

IN WITNESS WHEREOF the parties hereto have signed this deed this day..... of..... mentioned against the signature of each in the presence of.....

Witness

Annexure-IV

Model Bank Guarantee Format for Advance Payment
[Ref. Para 23(1)]

THIS DEED OF GUARANTEE made on …… day of ……20…… BETWEEN …… Bank a Banking Company incorporated under the Banking Companies Act, 19…. And having its registered office at …… In the State of …… (hereinafter called the 'Guarantor') of the ONE PART AND the Governor of Odisha (hereinafter called the 'Government') of the OTHER PART.
WITNESS AS FOLLOWS:-
In consideration of the Governor of Odisha (hereinafter called the 'Government') having agreed to advance a sum of ` …….. (……) to (name and address of the supplier) (hereinafter called "the supplier") against supplies of articles concerned by and under the terms and conditions upon agreement dated made between supplier and the Governor of Odisha on the production of a bank guarantee for ` …….. (……) we hereby guarantee the payment of sums of money that may be due to the Government on account of any breach of the terms and conditions contained in the aforesaid contract on demand with interest at 15% per annum till payment.

2. We hereby further agree that we are aware of all the terms and conditions of the said contract and shall abide by the decision of the Secretary to Government of Odisha, …… Department as to whether there has been any breach of the terms and conditions of the said contract and as to whether the supplier is liable to pay any sum as so determined.
3. Any demand made us for payment of any sum in discharge of this guarantee shall be conclusive proof of the fact that there has been a breach of said contract by the suppliers which warrants the enforcement of this guarantee and is binding on the Bank without prejudice to the claims and counter claims of the parties in the proper court of law.
4. This guarantee shall continue to be enforceable till all dues of the Government under or virtue of the said contract have been fully and paid and its claims are satisfied or discharged or till the …….. Department or the ……. Government certifies the terms and conditions of the said contract have been fully and properly carried out by the said suppliers and accordingly discharges the guarantee subject however that the Government has no right under this bond after the expiry of ……. From the date of its execution, unless the said Government choose to further extend the said period or extended period of guarantee by giving reasonable notice in writing to the bank on account of any special circumstances of which the Government shall be the sole judge.
   This guarantee shall be valid until the ….. day of ……., 20……
   Our _____ branch at _____* (Name & Address of the _____* branch) is liable to pay the guaranteed amount depending on the filing of claim and any part thereof under this Bank Guarantee only and only if you serve upon us at our _____* branch a written claim or demand and received by us at our _____* branch on or before Dt._____ otherwise bank shall be discharged of all liabilities under this guarantee thereafter.

…….
(Signature of the authorized officer of the Bank)
…….
Name and designation of the officer
…….
…….
Seal, name & address of the Bank and address of the Branch

** Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.*

****

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
****

No. 14214 /F., Date 28.04.2017
FIN-CODE-MISC-0005/2016

From

Sri Tuhin Kanta Pandey, IAS
Principal Secretary to Government

To

The Additional Chief Secretary to Government/
Principal Secretary to Government/
Commissioner-cum-Secretary to Government/
All Heads of Departments

Sub: **Procurement of Goods in Government e-Marketplace (GeM) –reg**

Ref: **Letter No. 22439/F Dated 11.8.2016**

Sir,

Instructions have been issued to the Secretaries of all Departments in the letter under reference to utilize online DGS & D portal for making online procurement against Rate Contract – concluded by DGS&D with stipulation that procurement guidelines in Para-5(ii) of Finance Department Office Memorandum No. 13290/F dated 2.4.2013 shall be strictly followed while deciding the purchase.

In the meanwhile, it has come to the notice of Finance Department that some Departments/Organizations have started using GeM portal for procurement of goods available on GeM. It is hereby clarified that the existing procurement procedures of the State government have no enabling provision for procurement of goods through GeM.

Government Departments and their subordinate offices are advised to undertake procurement of goods following the process prescribed in the guideline for Procurement of Goods contained in FDOM No. 4939 dated 13.2.2012 as amended from time to time. All Government Offices should refrain from using GeM portal till the detailed working procedures on purchase from GeM for State Government offices and detailed instructions are issued in this regard.

Yours faithfully,

Principal Secretary to Government

Memo No 14215 /F. Dt 28.4.2017

Copy forwarded to all RDCs, Odisha / all Collectors for information and necessary action.

Deputy Secretary to Govt. 28/4/17

Memo No 14216 /F. Dt 28.4.2017

Copy forwarded to the Private Secretaries to Chief Secretary/ D.C-cum-Additional Chief Secretary/ Principal Secretary, Finance Department for kind information of Chief Secretary/D.C-cum-Additional Chief Secretary/Principal Secretary, Finance Department.

Deputy Secretary to Govt. 28/4/17

Memo No 14217 /F. Dt 28.4.2017

Copy forwarded to the Private Secretaries to all Special Secretaries/Additional Secretaries of Finance Department for kind information of the Special Secretaries/Additional Secretaries.

Deputy Secretary to Govt. 28/4/17

Memo N 14218 F. Dt 28.4.2017

Copy forwarded to all Officers/all Branches of Finance Department for information & necessary action.

Deputy Secretary to Govt. 28/4/17

Memo No 14219 /F. Dt 28.4.2017

Copy forwarded to State head portal, Secretariat with a request to upload the above circular in finance Department website(www.odisha.gov.in/finance).

Deputy Secretary to Govt. 28/4/17

GeM - FAQS

BUYER (GOVT. ORGANIZATION)

1. Who can buy/purchase through GeM?

All Central government and State Government Ministries/Departments including its attached/subordinate offices, Central and State autonomous bodies, Central and State Public Sector Units and local bodies etc. are authorized to make procurement through GeM portal.

2. Who is authorized to register as Primary User on GeM?

Authorized officers of the rank of Deputy Secretary/Equivalent or Head of the Office at Sub Center / Unit / Branch of Government Organisation / PSU / Autonomous Bodies / Local Bodies / Constitution Bodies / Statuary Bodies can register as Primary User on GeM.

3. How HoD/Primary user can register on GeM?

HoD/primary user is required to fill Online registration form after clicking the following link to get registered on GeM portal.https://gem.gov.in/register/org/signup.

4. Is there a difference between HoD and Primary User?

No. Both are the same. They are just separate nomenclatures. The HoD/Primary User is a representative of Buyer Organization. HoD is not to be confused with Head of Department in Government parlance. HoD / Primary user registration is meant for registration of that organization on GeM portal and for creation of roles and monitoring of activities of all secondary users of that organization.

5. What are the Requirements to utilize the GeM portal?

For Using GeM portal first a Primary User needs to register on GeM portal. Requirement of Registration on GeM are as follows:
Aadhaar linked with mobile no. (To receive OTP for e-sign):
Official Email ID (Preferably .nic.in OR .gov.in Email):

6. Is Aadhaar number mandatory for registration on GeM?

Yes, Aadhaar No. is a must for using GeM for primary and secondary users. All online documents in GeM are e-signed through an OTP received on mobile no. linked with Aadhaar.

7. Do GeM portals fetch/use any personal detail from Aadhaar database?

Aadhar details collected by GeM are solely for user verification and to apply e-signing on the documents. The e-sign is at par with digital signatures as per Information Technology Act Amendment 2008 and it

works based on details available in Aadhar database of UIDAI and there is no interference / intrusion in their personal details.

8. Can Gmail/Yahoo/Rediff etc. personal email ids be used for registration on GeM?

No, only official email id provided by government organizations can be used for registering on GeM

9. Is Biometric attendance ID mandatory for using GeM?

No, Biometric attendance ID is not mandatory for using GeM. Applicant can fill their office ID/employee ID in the field of Biometric attendance ID in case they are not having BAS

10. Who can be Verifying/authenticating officer?

Any officer from administration of the organization who is authorized to verify the details of primary user can be the Verifying/authenticating officer. He must be at the level of Under Secretary/Equivalent or above.

11. What is the Role of HoD/Primary user in GeM?

Role of HoD/Primary User in GeM is to create Secondary users for his organization i.e. Buyer, consignee, DDO/ Paying Authority. He can add secondary users after clicking on Manage Users tab after logging in the GeM portal. HoD/Primary User cannot perform Buying functions on the portal

12. How Secondary user will get user ID and password?

Once the Primary user has added the secondary user, User ID and password of Secondary user will be sent to the secondary user's Email ID and mobile number respectively.

13. Can HoD/Primary user make some purchase on GeM?

No, HoD/Primary user cannot make any purchase activity on GeM. He can only authorize other officers as Secondary users who in turn can make procurement for their organization. He can see the various purchase activities being made by Secondary users.

14. Who can be Secondary user?

Any officer of the organization can be made Secondary user. Secondary user should not be below the rank of Section Officer.

15. What are the roles played by Secondary users?

Four types of roles are performed by Secondary users in GeM portal.

Buyer: Buyer will select the item for purchase and will place the order on behalf of his organization.

Consignee: Consignee will receive the item and will generate the PRC and CRAC certificate.

- DDO (only for PFMS payment mode users): DDO will forward the bill to PAO of PFMS.
- (NOTE:-In case of PFMS payment method, there is no role of Paying Authority / PAO in GeM. PAO from PFMS just needs to login to PFMS portal to make the payment after the bill has been forwarded by DDO to PFMS portal. PAO from PFMS can see and verify on-line the various documents related to the procurement before making payment.)
- Paying Authority / PAO (for other than PFMS payment mode users): Paying Authority / PAO will make the payment to supplier/vendor.

16. How to make purchase on GeM?

Procedure to make purchase on GeM:

1. Login as Primary user/HoD in GeM portal and create secondary users (Buyer/Consignee/PAO/DDO) after clicking on Manage users tab available in Dashboard.
2. Buyer to login to GeM portal.
   - Select and cart the product as per the requirement through application of various filters. Buyers should apply filters carefully to define their requirement without adversely affecting competitiveness.
   - Select the proper buying method as per the GFR-149.
   - Create demand » Generate Sanction order »Generate contract.
3. Once order is placed, Seller to deliver the Goods/ Services to consignee within stipulated delivery date and generate on-line invoice on GeM portal.
4. Consignee to login after receipt of Items.
   - Generation of Provisional receipt Certificate (PRC) within 48 hrs of receipt of stores.
   - Generation of Consignee Receipt and Acceptance Certificate (CRAC) within 10 days of receipt of stores.
5. Bill processing by buyer (within 2 days of generation of CRAC by consignee)
6. »Bill to be forwarded to PFMS by DDO within 1 day of on-line receipt of bill from Buyer against e-signed Consignee's Receipt and Acceptance Certificate (CRAC) (In case of central government organizations paying through PFMS) » Payment to be made by PAO from PFMS within 2 days of receipt of bill from DDO (total

time limit for payment is 10 days from date of generation of CRAC).

Or

Buyer to forward all documents for payment to Paying Authority and Payment to be released by Paying Authority / PAO within 10 days of generation of Consignee's Receipt (In case of users paying through SBI e-pay or Other mode of Payment.

17. What is the difference between role of PAO and DDO?

DDO role is to forward the bills to PFMS, which is finally paid by Paying Authority of PFMS after logging in PFMS portal. DDO role in GeM is restricted to the central government users using payment through PFMS.

For users Other than PFMS, Paying Authority / PAO role is to make payment for the bill processed by Buyer through online banking OR other methods

18. Can all Secondary users role i.e Buyer, Consignee, DDO, PAO be given to same person?

No, Only Buyer and Consignee role can be given to same person. PAO/DDO role can be given to a person other than Buyer / Consignee only.

19. Can Primary user and Secondary user role be performed by same officer?

No, Primary user and Secondary user roles cannot be performed by same officers. Secondary user always needs to be different from Primary user.

20. Whether the buyer can select products on GeM as per their choice or are there restrictions?

The procuring authorities will satisfy themselves that the price of the selected offer is reasonable. GeM may be utilized by Government buyers (at their option) for direct online purchase. Ensuring Reasonability of Prices for procurement is the responsibility of the Buyer Organization.

21. Goods up to what value can be purchased on GeM?

Please refer Rule 149 of GFR 2017 The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under :-

- Up to Rs.50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery

period. The procuring authorities will certify the reasonability of rates.

- Above Rs.50,000/- and up to Rs.30,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority. The procuring authorities will certify the reasonability of rates.
- Above Rs.30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM. The procuring authorities will certify the reasonability of rates.

22. Whether the purchase made on GeM is as per GFR?

Yes, the purchases made on GeM are governed by Rule 149 of GFR 2017.

23. Whether the prices on GeM for any item are fixed or dynamic?

The prices on GeM are dynamic. Sellers' can add or remove any product and change their offer price any time. However in case of Direct Purchase, during carting period of 5 days, rates for carted quantity, for that buyer, are frozen for five days against any upward revision by seller.

24. Whether a purchase can be made from a Vendor offline who quotes prices lower than online GeM prices?

The GeM prices cannot be taken for comparison for offline purchase as the prices are dynamic. The GeM prices are only valid for procurement through the GeM portal. Further the Market Prices of various Goods and Services as offered by sellers on GeM are offer prices. For getting best competitive rates, GeM recommends use of the bidding tool available on the portal.

25. Whether approval of competent authority is required for procuring goods from GeM?

Yes, the purchase officer has to take necessary approvals of competent authority of their department in accordance with GFR and other Government instructions applicable to them.

26. What is the safeguard, if the prices change during the process of approval?

In case of Direct Purchase, during carting period of 5 days, rates for carted quantity, for that buyer, are frozen for five days against any upward revision by Seller.

27. In how many days delivery will be made?

In case of Direct Purchase, the items will be delivered as per delivery period notified by the supplier on GeM for particular item. In case of Bidding /RA, Delivery Period will be as per stipulations made by the buyer in the bid document.

28. What if deliveries are not made in time?

Standard LD clause of GeM will apply.

29. What is PMA Compliant and SSI Compliant filter on GeM?

On GeM, the filters for selecting goods which are Preferential Market Access (PMA) compliant and those manufactured by Small Scale Industries(SSI), enables the Government buyers to procure Make in India and SSI goods very easily. Easily accessible MIS also enables the administrators and policy makers to easily and effectively enforce the Government regulations on PMA and SSI sourcing.

30. How can Buyer add additional specifications which are not there in E Bid parameter?

While creating e-bid, Additional parameters field have been given to the buyer to indicate the special requirements of the product.

31. Can Buyer cancel the E Bid before finalization?

Yes, Buyer can cancel the ongoing E-bid any time.

32. Is it possible to open E-bid on a holiday?

Yes, technically it is possible and depends on Buyer when he wants to open the Bid. However Buyers are advised against keeping bid opening dates on holidays because it may result in causing inconvenience to prospective bidders and curtailing competition.

33. Can Buyer select multiple consignee locations at the time of E bid creation?

Yes, Buyer can select multiple consignee locations at the time of e-bid creation.

34. Whether it is mandatory for government Buyers to use GeM?

For Central Govt. Ministries or Departments, the procurement of Goods and Services available on GeM is mandatory.

35. What are the facilities available for documentation for post contract management on GeM?

- Once the Buyer confirms availability of Budget/block budget (applicable for PFMS buyers only), he shall be able to generate sanction and contract on GeM Portal.
- Once on line order is placed on GeM, the Seller is required to deliver the Goods/perform Services to consignee within stipulated delivery date.
- After dispatch of the ordered Goods/performs ordered Services, the Seller generates online e-signed Invoice on GeM portal.
- Once the Goods/ Services are received, consignee to issue online e-signed Provisional Receipt Certificate (PRC) on GeM portal on said to contain basis indicating actual date of receipt of supplies.
- Consignee exercises his right for inspection and Acceptance/Rejection and generates Consignee Receipt and Acceptance Certificate (CRAC) within 10 days of receipt of Goods, else supplied Goods are deemed accepted for which GeM portal itself generates CRAC.
- For accepted supplies Buyer generates Bill Advice on GeM Portal. After receipt of Bill Advice DDO/ Paying Authority (PAO) (as applicable) are required to generate Bill and process the same for time bound release of payment to Seller. Total 10 days time after generation of CRAC has been prescribed for release of payment for accepted supplies against GeM contract.

SELLER

36. What are the facilities/ features of GeM? Why should I sell on GeM?

GeM is the Govt. Public Procurement Portal with maximum online reach and highest credibility, with many registered Govt. customers across the Country. It has the following features and benefits:

- Direct access to all Govt. departments registered
- One stop marketing place with minimal marketing efforts.
- No need to watch for tenders of different Govt. departments.

- Freedom from Product registration: No need to run for product and model registration etc.
- Products accepted against supplier's guarantee/warrantee and generally free from pre-dispatch inspection testing and evaluation procedures.
- Freedom from fixed specifications: No need to customize to given specifications. Market your product with all features defined by you. Update and upgrade products as soon and as many times as you find it necessary.
- Dynamic pricing – price can be changed based on market conditions – no fixed price for whole year – no fear of fluctuation of raw material prices or exchange rate variations.
- Dynamic product listing – no need to run for model up-gradation/changes. List your latest products and market them based on features and your competitive prices.
- Get complete information of all Govt. requirements through Annual Procurement Plans.
- Timely payment.
- Consistent and uniform purchase procedures.

37. Who can sell on GeM?

The "Seller(s)" on GeM will be the OEMs (Original Equipment Manufacturers) and/or their authorized channel partner(s)/ resellers (having any general authorization / dealership of the OEM to sell their product in open market) and e- Marketplaces.

38. How do I sell on GeM?

To sell on GeM

- Register yourself on the GeM portal.
- List your products under specific product categories.
- Once an order is received, deliver the product to the Consignee duly entering its details on the portal.
- Once an order is successfully delivered, Consignee shall inspect / test the product for its conformity with contract specifications and issue acceptance / rejection through on-line CRAC.
- After CRAC, buyer will process the bill and forward to paying authority for time bound payments.

39. Can I offer both Products/Goods & Services on GeM?

Yes, you can sell both Goods as well as Services on GeM; however you need to register separately for the two categories.

40. Who decides the price of the products?

As a seller, you will set the price of your products. However, it is upto the Purchaser to select the product as per his requirements. Contract shall be placed by buyer only if he is satisfied with reasonableness of price offered by you.

41. Will I get charged for listing products on GeM?

Not at present. However, the modalities are being worked out.

42. Who takes care of the delivery of my products?

It is the Seller's responsibility to deliver the product safely to the consignee.

43. How and when will I get paid?

The payment will be made directly to your bank account by the paying authority of the buyer ideally within 10 days after receipt and acceptance of the Goods/ Services

44. How many listings are required to start selling?

You can start with even one listing and can gradually increase number of listings.

45. Why is the AADHAAR No .mandatory for registration on GeM?

AADHAAR No. is must for using GeM for Buyers and Sellers for; verification of identity of individuals using the portal and also for e-signing of online GeM contract documentations, using verification of One Time Password (OTP) received on mobile no linked with AADHAAR

46. Can I talk to someone about selling on GeM?

Yes. Helpdesks/ Call Centre on working days basis are functional who would address the issues raised by the stakeholders.

47. What is listing?

Listing a product refers to filling out all the necessary information and adding images of the product so that a customer can make an informed buying decision.

48. How do I price my products?

While pricing the products on GeM, please include for logistics, packing & forwarding, all taxes, duties including Excise Duty, Service Tax & CST/VAT and all local taxes such as octroi, entry tax etc. as applicable for specific delivery location to arrive at the Selling Price on ALL INCLUSIVE basis, with free delivery at Consignee site basis.

49. How do I manage my order on GeM?

Through seller dashboard, GeM will make it really easy for you to manage your orders. Wherever a customer places an order, GeM will send you an e-mail alert. You need to deliver within the time frame to the Consignee as prescribed in the Contract/SO/PO.

50. Would I get compensation if the customer has returned damaged products?

No. The decision of the Buyer/Consignee will be final and binding in this regard. It is Seller's responsibility to safely deliver goods at consignee destination.

51. Would I get compensation if the goods are damaged or lost in transit?

No, it is the Seller's responsibility to deliver the products safely to the consignee.

52. How to offer additional specifications which are not there in RA and E Bid?

While putting offer in RA and e bid, Additional parameters have been given to the vendor to indicate the speciality / superiority of the product.

53. Who can participate in Reverse Auction / E Bid?

Any Vendor, who has registered their product in that particular category of product and services, can participate in Reverse Auction and E bid so long he has registered his product 48 hours prior to closing of RA / E Bid.

54. What is minimum time to participate in E-bid?

It is 7 days from date of creation of bid only if Seller is already registered in particular category of product and service for which E-bid is created.

55. Can all sellers/vendors see all ongoing bids?

Yes, all seller/vendor can see all ongoing E- bids on their dashboard.

56. Who will get final order after evaluations of E-bid?

From the eligible supplier having lowest price among the participated suppliers on the GeM, meeting the requisite quality, specification and delivery period.

57. Is there need of any physical documents?

Registration process is online and no physical document is required.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

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No. 22252 /F., Bhubaneswar the 26th July, 2017
FIN-CODE-MISC-0005/2017

From

Sri R.Balakrishnan, IAS,
Dev. Commissioner cum Addl. Chief Secretary to Government.

To

All Additional Chief Secretaries/
Principal Secretaries/
Commissioner-cum-Secretaries/Secretaries/
Special Secretaries to Government/
All Heads of Departments/All Collectors.

Sub: **Completion of vendor registration and other formalities for procurement of Goods and Services through the Government e-Marketplace (GeM- https://gem.gov.in/).**

Sir,

I am directed to say that the Government e-Marketplace (GeM-**https://gem.gov.in/.**) has been developed by DGS&D, with technical support of National e-Governance Division of (NeGD), Ministry of Electronics & Information Technology (MeitY), Government of India which enables procurement of common use goods and services by Government Departments/PSUs/Autonomous bodies etc. which has become operational from 9th August, 2016 and procurement through GeM has been authorized by way of amendment of GFR.

2. The portal facilitates public procurement with minimal human interface and no entry barrier to bonafide suppliers who wish to do business with the Government and facility for seamless processes and on-line time bound payment to vendors so as to reduce their administrative costs in pursuing payments. The portal also provides preferential market access to small scale industries through filters for selecting goods produced by them. The transparency, efficiency and ease of use of GeM portal will result in substantial reduction in prices in comparison to tender, rate contract and direct purchase rates. The State Government, are therefore, contemplating to resort to procurement of common use goods and services from GeM shortly.

3. In order to provide a level playing field to the local suppliers and manufacturers to take part in Government procurements, it is incumbent of the State Government to take suitable measures to create awareness among them and help them in getting registered in the GeM since the "Seller(s)" on GeM will be OEMs and/or their authorized channel partner(s)/reseller(s) having any general authorization/dealership of the OEM to sell their product in open market and e-Marketplaces.

4. Besides, the current procurement guidelines of the State Government aligned with the MSME Development Policy and Industrial Policy Resolutions issued from time to time envisages price preference, purchase of goods through rate contract system and exclusive purchase of goods from MSEs located in the State. Such suppliers are also to be made eligible to get themselves registered in GeM for which request has been made to the Director General of Supplies and Disposals (DGS&D) in the Ministry of Commerce and Industry.

5. Integration of GeM with the payment systems of State Governments is also another requirement for ensuring time bound payment to the vendors so as to inspire confidence in the system. Accordingly, it has been suggested to the DGS&D for facilitating integration of IFMS with GeM for ensuring timely payment to the vendors.

6. In view of the above, the following preparatory steps are required to be taken by all the stakeholders in the process of procurement of goods and services within 15th August, 2017 : –

i) MSME Department will facilitate, promote and enhance competitiveness of MSMEs of the State as they have a State-wide presence through the network of District Industries Centres. Similarly, the Panchayati Raj and Drinking Water Department has a larger outreach through the 314 Blocks which are also major procurement agencies. Therefore, Panchayati Raj and Drinking Water Department will also act as one of the Nodal Departments to undertake a special campaign for spreading awareness about the market potential of GeM among the Micro Small and Medium Industries and SHG Federations etc. to get registered in the GeM for their products through intensive campaign including advertisement in newspapers / radio and hold camps at district/block level for registration of suppliers. (**Action** : MSME Department, Panchayati Raj and Drinking Water Department)

ii) All Departments of Government, Heads of Department, Subordinate Offices under their control are required to create awareness about the benefits of GeM to the Government, sellers and the local industry and the economy among their current suppliers as well as empaneled/registered suppliers and persuade them to get registered as a Seller in the GeM Portal. (**Action** : All Departments of Government, Heads of Departments and Sub-ordinate Offices)

iii) Departments procuring specific/specialize goods including medicines and medical equipment for hospitals, clothing and other equipment for the State Police Force may also educate their regular/registered suppliers to get registered as a seller of the specific products required by them (**Action** : Home, Health & Family Welfare Department).

iv) The technical integration of State Treasury Portal (IFMS) with the GeM Portal should be completed so as to enable the Departments to undertake procurement of goods and services and make payment to the vendors through IFMS. The Director of Treasuries and Inspection is required to obtain the technical requirement from DGS&D and complete the process. (**Action** : Finance Department and Director of Treasuries and Inspection).

v) Registration of buyers is an equally important task to be completed in a time bound manner with adequate support from agencies handling e-governance applications. The E&IT Department with their Technical Directorate, OCAC are to provide handholding support in training of prospective buyers in the Government Departments (**Action** : E & IT Department).

vi) Existing procurement procedure of the State Government also needs to be amended to provide for procurement through GeM. (**Action** : Finance Department, Codes Branch)

I would, therefore, request you to all the stakeholder agencies to complete these preparatory steps by 15th August, 2017 so as to enable the State Government Departments to start procurement of goods and services through the GeM thereafter.

Yours faithfully,

Additional Chief Secretary to Government

Memo No. 22253 /F., Dt. 26.07.2017

Copy forwarded to the Private Secretaries to Chief Secretary/Development Commissioner-Cum-Additional Chief Secretary for kind information of Chief Secretary/Development Commissioner-Cum-Additional Chief Secretary.

Deputy Secretary to Government

Memo No. 22254 /F., Dt. 26.07.2017

Copy forwarded to the all Officers and Branches of Finance Department. These instructions may be uploaded in the website of Finance Department and posted in the Social Media by the Social Media Cell for wider circulation.

Deputy Secretary to Government.

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
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No. 1492 /F., Dated 13.01.2021
FIN-COD-MISC-0008-2017

From

Shri Ashok Kumar Meena, IAS
Principal Secretary to Government

To

The D.C-cum-A.C.S to Government
All A.C.S to Government
Principal Secretary to Government
Commissioner-cum-Secretary to Government
All Departments

Sub: Procurement of Goods and Services in electronic Marketplace.

Sir/Madam,

Finance Department vide Letter No.5972/F Dated 20.02.2019 have advised all Departments to make maximum procurement through GeM Portal. In case, the procurement is inevitable through open bidding, a certificate is to be furnished by the officer responsible for procurement to the effect that the items procured either is not available on GeM or the price discovered in open bidding is less than the price available at GeM portal.

2. In the meantime, instances have come to the notice of the State Government where following difficulties are faced while procuring through GeM:

i. The price discovered in open bidding is less as compared to price discovered on GeM;
ii. In case of procurement of large quantity or if the L1 bidder is incapable of supplying the full quantity, splitting of bid among bidders at L1 price beyond a certain limit is not possible on GeM;
iii. Bidders accept the order and fails to supply the goods/services in time;
iv. Difficulty faced by local MSEs in on-boarding their product and services on GeM;

3. **The fundamental principle of public procurement aims at bringing efficiency, economy and transparency and for fair and equitable treatment of suppliers and promotion of competition in public procurement. Besides the above principle, procuring authority should satisfy itself that the price is reasonable and consistent with the required quality as per Para-3 (iv) of FD OM No.4939/F Dated 13.02.2012.**

4. In view of the above, it is now clarified that the procuring authority shall either procure goods or services through open tender or any authorised electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. **without compromising the above fundamental objective of public procurement and after ascertaining that the price is reasonable and consistent with the required quality**.

5. **Keeping in view the above objectives, the procuring authority shall decide the mode of procurement i.e open tender or e-procurement platform viz. e-procurement portal of the State, GeM platform, MSTC platform etc. as follows:**

i. **If the goods or services are to be procured from e-platform, Reverse Auction (RA) and Analytics tools available on such platform shall be mandatorily used to ensure reasonableness of price.**

ii. **In case the procuring authority decides to procure the goods or services through open tender, simultaneous bidding on e-platform may be made to ascertain the reasonableness of price.**

However, simultaneous bidding on e-platform may not be resorted to in case the procurement is urgent in nature or if the procuring authority is of the view that simultaneous bidding will not add value to the price discovery process. In such cases approval of next higher authority is mandatory.

6. Notwithstanding anything contained in Para-5 above, the procuring authority shall satisfy itself that the price is reasonable.

These Instructions shall be deemed to be a part of **Odisha General Financial Rule** (OGFR).

Yours faithfully,

13/11/2021

Principal Secretary to Government

Memo No 1493 /F Dated 13.01.2021

Copy forwarded to the Secretary to Governor / P.S to Chief Minister / P.S to Minister, Finance & Excise / OSD to Chief Secretary for kind information of Governor / Chief Minister / Minister, Finance & Excise / Chief Secretary.

13/1/2021

Deputy Secretary to Government

Memo No 1494 /F Dated 13.01.2021

Copy forwarded to all Departments / Secretary OLA / Accountant General (G&SSA), Odisha, Bhubaneswar / Accountant, General (E&RSA), Odisha, Bhubaneswar / Deputy Accountant General (Works), Odisha, Puri / Advocate General, Odisha, Cuttack / all Heads of Department/ All Revenue Divisional Commissioners / All Collectors / All Financial Advisors / All Assistant Financial Advisors / Director, Gopabandhu Academy of Administration, Bhubaneswar / Principal, short Hand and Type Writing Institute, Bhubaneswar / all Treasury Officers / All Special Treasury Officers / All Sub-Treasury Officers for information and necessary action.

13/1/2021

Deputy Secretary to Government

Memo No 1495 /F Dated 13.01.2021

Copy forwarded to P.S. to Principal Secretary / P.S. to all Special Secretaries / P.S. to all Additional Secretaries of Finance Department for kind information of Principal Secretary / Special Secretaries / Additional Secretaries.

13/1/2021

Deputy Secretary to Government

Memo No 1496 /F Dated 13.01.2021

Copy forwarded to Commissioner of CT & GST, Odisha, Cuttack / Director, Madhusudan Das Regional Academy of Financial Management, Chandrasekharpur, Bhubaneswar / Director, Small Savings, Odisha / Director of Treasuries and Inspection, Odisha, Bhubaneswar / Director, Local Fund Audit, Odisha, Bhubaneswar / Controller of Accounts, Odisha, Bhubaneswar / Chairman, Sales Tax Tribunal, Odisha, Bhubaneswar for information and necessary action.

13/1/2021

Deputy Secretary to Government

Memo No 1497 /F Dated 13.01.2021

Copy forwarded to all Officers / all Branches of Finance Department for information and necessary action.

13/1/2021

Deputy Secretary to Government

Memo No 1498 /F Dated 13.01.2021

Copy forwarded to the Head, Portal Group, Lok Seva Bhawan, Bhubaneswar, Odisha for information and necessary action. It is requested to hoist this Office Memorandum in the website of Finance Department (www.odisha.gov.in / finance).

13/1/2021

Deputy Secretary to Government

-4-

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT
*****

No. 8484 **/F., Dt.** 05/04/2022
FIN-COD-MISC-0007-2019

OFFICE MEMORANDUM

Sub: Bid Security / Earnest Money Deposit (EMD).

The State Government, after careful consideration of the difficulties faced by the vendors and to facilitate competition in wake of slowdown of the economy due to the COVID-19 pandemic, have decided that no provision regarding "Bid Security" should be kept in the bid documents and only provision for "Bid Security Declaration" shall be kept vide FDOM No. 8943 dated 18.03.2021. The aforesaid provision has been extended further up to 31st March, 2022 vide FDOm No 281/F Dated 05.01.2022.

Now, the State Government, after careful consideration, have been pleased to extend the dateline, as prescribed in FDOM No 8943 dated 18.03.2021 up to **31st December, 2022**.

By Order of the Governor

(Vishal Kumar Dev)

Principal Secretary to Government

Memo No 8485 /F Dated 05/04/2022

Copy forwarded to the Principal Secretary to Hon'ble Governor / Private Secretary to Hon'ble Chief Minister / P.S to Hon'ble Minister, Finance & Excise for kind information of Hon'ble Governor / Hon'ble Chief Minister / Hon'ble Minister, Finance & Excise.

05/04/2022

Joint Secretary to Government

Memo No 8486 /F Dated 05/04/2022

Copy forwarded to OSD to Chief Secretary for kind information of Chief Secretary.

05/04/2022

Joint Secretary to Government

Memo No 8487 /F Dated 05/04/2022

Copy forwarded to all Departments / Secretary OLA / Accountant General (A&E), Odisha, Bhubaneswar / Accountant General (G&SSA), Odisha, Bhubaneswar / Accountant, General (E&RSA), Odisha, Bhubaneswar / Deputy Accountant General (Works), Odisha, Puri / Advocate General, Odisha, Cuttack / All Financial Advisors / All Assistant Financial Advisors / Director, Gopabandhu Academy of Administration, Bhubaneswar / Principal, short Hand and Type Writing Institute, Bhubaneswar / all Treasury Officers / All Special Treasury Officers / All Sub-Treasury Officers for information and necessary action.

05/04/2022

Joint Secretary to Government

Memo No 8488 /F Dated 05/04/2022

Copy forwarded to all Heads of Department/ All Revenue Divisional Commissioners / All Collectors for information and necessary action.

05/04/2022

Joint Secretary to Government

Memo No 8489 /F Dated 05/04/2022

Copy forwarded to P.S. to Principal Secretary / P.S. to all Special Secretaries / P.S. to all Additional Secretaries of Finance Department for kind information of Principal Secretary / Special Secretaries / Additional Secretaries.

05/04/2022

Joint Secretary to Government

Memo No 8490 /F Dated 05/04/2022

Copy forwarded to Commissioner of CT & GST, Odisha, Cuttack / Director, Madhusudan Das Regional Academy of Financial Management, Chandrasekharpur, Bhubaneswar / Director, Small Savings, Odisha / Director of Treasuries and Inspection, Odisha, Bhubaneswar / Director, Local Fund Audit, Odisha, Bhubaneswar / Controller of Accounts, Odisha, Bhubaneswar / Chairman, Sales Tax Tribunal, Odisha, Bhubaneswar for information and necessary action.

05/04/2022

Joint Secretary to Government

Memo No 8491 /F Dated 05/04/2022

Copy forwarded to all Officers / all Branches of Finance Department for information and necessary action.

05/04/2022

Joint Secretary to Government

Memo No 8492 /F Dated 05/04/2022

Copy forwarded to the Head, Portal Group, Lok Seva Bhawan, Bhubaneswar, Odisha for information and necessary action. It is requested to hoist this Office Memorandum in the website of Finance Department (www.odisha.gov.in / finance).

05/04/2022

Joint Secretary to Government