

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> to 25<sup>th</sup> of the ensuing month. Since, the absentee statement is issued on 25<sup>th</sup> 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 15<sup>th</sup> of the previous month to 14<sup>th</sup> of the current month. The Establishment of the office will submit the absentee statement to the DDO on 15<sup>th</sup> (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 15<sup>th</sup> onwards 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 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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.

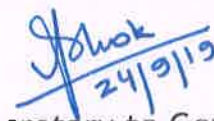
**14. Training:**

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.

*Impatus 24/9/19*  
Joint Secretary to Government

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.

*Impatus 24/9/19*  
Joint Secretary to Government

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.

*Impatus 24/9/19*  
Joint Secretary to Government

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.

*Impatus 24/9/19*  
Joint Secretary to Government

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.

*Impatus 24/9/19*  
Joint Secretary to Government

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.

*Impat 24/9/19*  
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.

*Impat 24/9/19*  
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, 1<sup>st</sup> Floor, NH-5, Patrapada, Bhubaneswar-751019 / Zonal Office, ICICI Bank, 1<sup>st</sup> 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, Bhubaneswar-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, Bhubaneswar-751001 / DGM, Canara Bank, Circle Office, Red Cross Bhawan, 1<sup>st</sup> 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, Bhubaneswar-751001 / GM & Circle Head, Circle, UCO Bank, 3<sup>rd</sup> 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, 4<sup>th</sup> Floor Din Dayal Bhawan, Janapath, Ashok Nagar, Bhubaneswar-751009 / Convenor, SLBC, UCo Bank, 3<sup>rd</sup> Floor, C/2,

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

*24/9/19*  
Joint Secretary to Government

Memo No. 32695 /F.,

Dated. 24.09.2019

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

*24/9/19*  
Joint Secretary to Government

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.

*24/9/19*  
Joint Secretary to Government

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](http://www.orissa.gov.nic.in/finance/index.html)) of Finance Department for General Information.

*24/9/19*  
Joint Secretary to Government

Memo No. 32698 /F.,

Dated. 24.09.2019

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

*24/9/19*  
Joint Secretary to Government

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		
Demand No.	-05	Pay of Permanent Establishment Pay of Temporary Establishment 136 - PAY 156 - DA 523 - OA 403 - HRA Total Deduct- 55545 GA 55545 GPF 58816 IT 3043 PT Total deductions Net Total	Rs	P
Major Head	-2040		143700	
Sub Major Head	-00		10059	
Minor Head	-001		10772	
Sub Head	-0617		10772	
Detail Head	-01003		175303	
Plan Status	-11-EON-M-Establishment, Operations and Maintenance (EOM) Expenditure			
Charge/Voted Sector	-Voted -0-NONE			
			33900	
			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	
<b>TOTAL (Net Amount)</b>	

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)	
<b>TOTAL (Treasury Gross)</b>	

Examined and entered

Treasury Accountant

Treasury Officer

FOR THE USE OF THE ACCOUNTANT GENERAL'S OFFICE

Admitted Rs.  
Object Rs.  
Auditor

Superintendent

Gazette Officer