ODISHA TREASURY RULES

A brief Note on preparation of the present Treasury Rules to be known as Odisha Treasury Rules.

1. In exercise of the powers conferred under Section 151 of the Govt. of India Act, 1935, His Excellency, the Governor has promulgated the Treasury Rules, Orissa which formed Part-I of the Odissa Treasury Code.

2. The Odisha Treasury Code consisting of two volumes, first volume containing the text of the code and the second volume containing the appendices and forms came into operation w.e.f. 1st April 1937.

3. Part-III of the code were executive instructions issued from time to time for smooth working of the Treasuries and implementation of the Treasury Rules.

4. The constitution of India, Article 283(2) authorises the Governor of Odisha to frame rules relating to the custody etc. of consolidated fund, Contingency fund and money credited to the public account of the State.

5. Till such time rules are framed under Article 283(2) of the Constitution of India, the rules framed in 1937 continued to operate.

6. In exercise of the powers conferred by Clause (2) of Article 283 of the Constitution of India, present Treasury Rules are framed to replace the Treasury Code promulgated under the provisions of Section 151 of the Govt. of India Act, 1935.

A Concept Note for preparation of present Treasury Rules.

1. With the progress of time many changes have taken place. Therefore many Rules in different chapters and Sections of the Orissa Treasury Code has become redundant now.

2. At the time of preparation of the present Treasury Rules this aspect has been taken into consideration and those rules and chapters does not find place in the present rule.

3. The concept of Orissa Treasury Rules and subsidiary Treasury Rules has been dispensed with. Now every rule will be known as Odisha Treasury Rules.

4. Short title and commencement of the Odisha Treasury Rules has been defined in Chapter-I along with the definitions as detailed below.

5. Due to introduction of e-receipts and e-payments new procedure has been introduced in the Treasuries for receipt and payment of Government money and dues respectively. Manual system of presentation of claims and deposit through challans has been mostly dispensed with. Therefore, it is not possible to provide one to one analysis against the existing rules with reference to the present Rules. New Rules have been framed basing on the guidelines and executive instructions issued for the same and old, obsolete rules have been left out while framing the present rules.

(Draft Rule for discussion)

THE ODISHA TREASURY RULES

Preamble: - In exercise of powers conferred by Clause (2) of Article 283 of the Constitution of India, the Governor of Odisha do hereby make the following basic rules relating to the custody etc. of consolidated fund, contingency fund and money credited to the public account of the State.

Chapter-I

Short title and commencement

Rule 1 These rules may be called “The Odisha Treasury Rules” and they shall come into force on the date to be notified by Government.

Rule 2 If the Government considers it necessary and expedient to do so, for avoiding any hardship or removing any difficulty that may arise as a result of the application of these rules, it may, subject to such restrictions and conditions, if any, as it may think fit, impose / dispense with or relax the provisions of any of these rules in any case or class of cases.

Definitions.

Rule 3 In these rules unless the context otherwise requires, the following expressions have the meaning as assigned to them hereby:-
(i) Accountant General- “Accountant General” means Accountant General, Odisha, subordinate to the Comptroller and Auditor General of India.

(ii) Bank- ‘Bank’ means any schedule bank declared as such by the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934), and authorized by Govt. of Odisha to transact Government business.

(iii) Collector- “Collector” means the Head of a District in-charge of Revenue Administration and includes any other officer for the time being authorized to discharge the duties of the Collector for the purpose of these rules.

(iv) Consolidated Fund- “Consolidated Fund” means the consolidated fund of Odisha as referred to in clause (1) of Article 266 of the Constitution of India.

(v) Contingency- “Contingency Fund” means the Contingency Fund of Odisha as referred to in clause (2) of Article 267 of the Constitution of India.

(vi) Controlling Officer- “Controlling Officer” means the Head of Department or other officer, who submits estimates to Government and is responsible for the control of the receipts or expenditure.

(vii) CRA -“CRA” means the Central Record keeping Agency appointed by Pension Fund Regulatory and Development Authority (PFRDA) New Delhi to maintain the accounts of employees covered under National Pension System.

(viii) DTI - “Director of Treasuries and Inspection” is the Head of the Department in respect of Treasury Administration of the State.

(ix) DDO- “Drawing and Disbursing Officer” means any officer declared as such by the Administrative Department or by the Head of the Department under their control in respect of specific establishment in terms of Rules-2(ix-a) of OGFR Vol-I.

(x) E-receipt- “E-receipt” is an electronic mode of payment of the Government taxes, fees, dues etc.

(xi) E-Challan- “E-Challan” means an instrument generated electronically through the Odisha Treasury Portal by which payment of revenue into the Government Account is accomplished.

(xii) Electronic Clearing Service(ECS)- “Electronic Clearing Service” (ECS) means a method of bulk disbursement which obviates the need for issue and handling paper instruments and thereby facilitate improved customer service by bank / Government Departments effecting payments.

(xiii) Electronic Bill- “Electronic Bill” means the electronic version of a bill and its related information sent electronically by a Drawing and Disbursing Officer.

(xiv) Finance Department- “Finance Department” means the Finance Department of the Government of Odisha.

(xv) Financial Year-“Financial Year” means the year commencing on the 1st April and ending on the 31st March following.

(xvi) Governor- “Governor” means the Governor of the State of Odisha and includes an acting Governor.

(xvii) Government Account-“Government Account” means the account relating to all receipts of and payments made out of the Consolidated Fund, the Contingency Fund and the Public Account of the Government of Odisha.

(xviii) HOD- Head of Department means an Officer as declared.


(xx) NEFT- “NEFT” means National Electronic Fund Transfer, that facilitates electronic transfer of funds from any bank branch to any individual, firm or corporate having an account with any other bank branch in the country.

(xxi) NPS- “NPS” means the National Pension System introduced by Government of India and adopted by the State Government as a defined Contributory Pensions Scheme.

(xxii) Public Accounts- “Public Accounts” means the Public Accounts of Odisha constituted under clause (2) of Article 266 of Constitution of India.

(xxiii) Pension Disbursing Authority- “Pension Disbursing Authority” means the Treasury Officer or the Bank which disburses the pension.
(xxiv) PFRDA- “PFRDA” means Pension Fund Regulatory and Development Authority, an autonomous body set up by Government of India to develop and regulate pension market in India.

(xxv) Real Time Gross Settlement- “Real Time Gross Settlement” is an electronic system by which funds are transferred from one branch of any Bank to another branch of any Bank which are identified by means of a code developed for the purpose.

(xxvi) Reserve Bank of India- “Reserve Bank of India” means the Reserve Bank of India constituted under the Reserve Bank of India Act 1934 (2 of 1934).

(xxvii) Re-appropriation- “Re-appropriation” means transfer of funds from one unit of appropriation to another such units under orders of the Competent Authority as per the procedures prescribed in the Budget manual.

(xxviii) Superintendent of stamps-“Superintendent of stamps” refers to Director of Treasuries and Inspection, Odisha declared as such by the Revenue Department, Govt. of Odisha.

(xxix) State Government -“State Government” refers to Government of Odisha.

( xxx) Treasury Portal- “Treasury Portal” refers to the system developed under the authority of Finance Department to provide an electronic platform to undertake various Treasury functions of the State of Odisha.

( xxxi) Treasury- “Treasury” means any Treasury of the State and includes Special Treasury and Sub-Treasury.

( xxxii) Treasury Officer- “Treasury Officer” means any officer appointed by the Finance Department to perform such functions as mentioned in these rules and includes the Additional Treasury Officer and Sub-Treasury Officer.

( xxxiii) Trustee Bank- “Trustee Bank” is the Bank appointed under the NPS for facilitating fund transfers across various entities under NPS.

( xxxiv) Voucher- “Voucher” means the bill or a cheque when it is duly paid.

[Office Notes-
Treasury Rule-3 in Section III is no more relevant now as all the receipts and payments are categorised either as Reserve Bank receipts and payments on behalf of Govt. of Odisha.]

[Office Notes –
General system of control over Treasury has been dealt in separately in Chapter-II of the present Treasury Rules named as general organisation and working of Treasuries.]

[Office Notes-
Payment of Revenues of the state into the public account has been dealt in separately in Chapter-III of the present Treasury Rules and the concept of Public account mentioned here in Section-V of the Treasury Rules of OTC Volume-I is actually relates to Government account. Most of the rules are now redundant.]

[Office Notes-
Provisions of Section-VI is not relevant now.]

[Office Notes-
The manner of withdrawal from Govt. account of the state is dealt in separately in Chapter-V of the present rule as most of the provisions in the Section- VI are now redundant.]

[Office Notes-
Section- VIII is not relevant now. ]
Chapter II
General Organisation and Working of Treasuries

Rule 4
Management - The Director of Treasuries and Inspection, Odisha shall be the Head of the Department in respect of Treasury Administration of the State and he shall be responsible for the proper management and working of the Treasuries.

Rule 5
Field Organisation:
(a) Unless the Government after consultation with the Accountant-General, otherwise direct in any special case there shall be a treasury in each district. Finance Department in consultation with Accountant General may issue orders to open one or more Special Treasury in a district depending on the workload and these Special Treasuries shall function as independent Treasuries and render accounts to the Account General independently. There shall be no Sub-Treasury under the Special Treasury.
(b) If the requirement of public business necessitate, the establishment of one or more Special Treasuries on specific functional need, they shall be established by the Finance Department in consultation with the Accountant General and such Special Treasuries shall have the same status and responsibility as that of a Special Treasury.
(c) The Treasury Officer, District Treasury shall be in-charge of Executive control of the Treasuries of the District excluding the Special Treasury. He shall be responsible for smooth working of the Treasuries subordinate to the District Treasury and for the stamps and valuables kept in the Treasury. He shall follow the rules and guidelines issued by Government or by the Director of Treasuries and Inspection, Odisha for smooth conduct of Treasury business in the District.
(d) Where more than one officer is posted in a Treasury, one of them will be function as the Treasury Officer and others as Additional Treasury Officer. The powers and duties of the Additional Treasury Officer shall be such as may be declared by the Director of Treasuries and Inspection, Odisha or by the Treasury Officer as the case may be.
(e) If the requirements of the public business necessitate, the establishment of one or more Sub-Treasuries under a District Treasury for proper conduct of Treasury business, such Treasuries shall be established by the Finance Department in consultation with the Accountant General.

Rule 6
Function of the Treasuries:-
(a) The Treasury Officer shall see that prompt action is taken on all objections and orders issued by the Accountant General, Odisha communicated to or through him to the Treasuries under his/her administrative control.
(b) The Treasury Officer shall be responsible for keeping of the Accounts of the Treasury strictly in accordance with the directions contained in the Account Code issued by the Comptroller and Auditor General of India, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Treasury.
(c) The form and procedure with regard to the initial account kept in Treasury and the methods and principles in accordance with which the accounts are to be kept, are covered by the directions contained in Account Code Volume-II issued by the Comptroller and Auditor General of India and any subsidiary instructions issued by Government.
(d) The Treasury records are to be preserved for such periods as given in Appendix-17 of Odisha Treasury Code Vol-II. On the expiry of the prescribed period a list is to be prepared indicating the proposed record to be destroyed and such list shall be furnished to the Director of Treasuries and Inspection, Odisha for his concurrence before destruction of the records. A register is to be maintained to indicate the details of records destroyed indicating the date of destructions, approval letter and date of the Director of Treasuries and Inspection, Odisha and the details of records destroyed.
(e) Irrespective of the completion of reservation period as mentioned in Sub-Rule(d) above, no records should be destroyed if any item of the discrepancy figuring in it is under correspondence, or under departmental enquiry or under investigation by the Police or any other investigating agency, or held under objection by the Accountant General.
(f) A complete list of Treasury accounts and returns to be rendered on different prescribed dates to the Accountant General and other authorities shall be kept at each Treasury. The prescribed accounts and returns with complete schedules and vouchers shall be despatched punctually on the due dates.
(g) The daily accounts of the Sub-Treasury are incorporated in the accounts of the District Treasury in accordance with the directions contained in the Account Code Volume-II issued by the Comptroller and Auditor General of India. The accounts of the Sub-Treasury are to be scrutinized at the level of District Treasury before incorporation of the same in the Treasury accounts.

Rule 7
Treasury Inspection:-
(a) By the Director of Treasuries and Inspection- Each Treasury/Sub-Treasury shall be inspected by the Director of Treasuries and Inspection, Odisha or by his authorized officers at least once in a year. Copies of inspection report shall be sent to the Government in Finance Department as well as to the concerned Treasury/Sub-Treasury after completion of the inspection. Concerned Treasury/Sub-Treasury shall submit the compliance report to the Director of Treasuries and Inspection, Odisha within one month from the date of receipt of the report.
(b) The Director of Treasuries and Inspection, Odisha shall report to the State Government serious irregularity, if any, found during inspection without waiting for the compliance from the concerned Treasury.
Rule 8
Treasury Inspection by Collector:-(a) The Collector of the District shall exercise overall supervision over the Treasury Administration of the District.
(b) Collector shall inspect the District Treasury/Special Treasury once in a year and copy of the Inspection report shall be sent to the concerned Treasury and to the Director of Treasuries and Inspection, Odisha.
(c) The Treasury Officer shall submit the compliance report to the Collector with a copy to the Director of Treasuries and Inspection, Odisha within a period of one month from the date of receipt of the Inspection report.

Rule 9
Inspection by Officers of the Indian Audit and Accounts Department:-
(a) Each Treasury/Sub-Treasury shall be inspected by the Indian Audit and Accounts Department.
(b) The copy of Inspection report relating to the District Treasury/Sub-Treasury shall be submitted to the concerned Treasury as well as to the Director of Treasuries and Inspection, Odisha.
(c) Compliance report to the Inspection reports relating to the Treasury shall be furnished to the Accountant General through the Director of Treasuries and Inspection, Odisha.
(d) The Accountant General may refer any matter to the Director of Treasuries and Inspection, Odisha which he considers should receive attention of the DT&I and in respect of which they consider that the action taken by the Treasury is not adequate.

Rule 10
Inspection by the Treasury Officer:-
(a) The District Treasury Officer/ Special Treasury Officer shall inspect his own office once in a year.
(b) After completion of inspection of different branches functioning under the Treasury, necessary compliance shall be called for from the Ministerial officer-in-charge of the branch and any serious irregularity noticed should be addressed with promptness under his personal supervision.
(c) Every Sub-Treasury is to be inspected by the District Treasury Officer at least once in a year.
(d) Copies of the Inspection report shall be sent to the concerned Sub-Treasury and to the DT&I(O).
(e) The Sub-Treasury Officer shall send compliance to the concerned Treasury Officer within one month from the date of receipt of the Inspection report and endorse a copy of compliance to the DT&I(O).

Chapter III
Receipt of Government Moneys and Payment of such money into the Government Account. General Rules

Rule 11
A person may tender money for payment of Government dues either:-
(a) to the concerned Departmental Officer by bank Drafts, banker’s cheques or in cash by obtaining due receipts for that either in O.T.R-3 or any other Departmentally prescribed Form. In all cases the Form should contain the mandatory information namely, Name, Address, purpose of deposit, amount& Head of Account.
(b) By E-Payment through generation of online challan from the Govt. portal with due validation.
After payment, e-challan shall be generated by the payer in support of the e-payment. Various modes of online payments will be available in the Odisha Treasury Portal as provided by authorised agency Banks and their partners Gateways.

(c) Online and offline payment through other payment gateways.

**Rule 12**

(i) Save as hereinafter provided in this chapter –
(a) all moneys received by or tendered to Government employees on account of the revenues of the State,
(b) all moneys received by the Government in repayment of loans, and
(c) all moneys received for deposit in the Government account,
shall be paid into Government account by generation of e-challan through the Treasury Portal latest within next working day.

(ii) In case there is no banking facility/internet access and it is not possible to adhere to the time limit, the payment shall be made within next three working days.

(iii) Money received in shape of banker cheque/demand draft shall be deposited within seven working days.

(iii) Moneys received as stated in Sub-rule (i) above shall not be appropriated to meet departmental expenditure, nor otherwise be kept apart from the Government Account.

**Rule 13**

Notwithstanding anything contained in Rule 12(iv) of these rules, direct appropriation of departmental receipts for departmental expenditure may be authorized by the Finance Department in following cases, after due scrutiny in each case and keeping in view the need of the concerned Department/ Organization as the case may be.

(a) moneys received on account of the service of summons, diet money of witnesses etc. and utilized for payment of similar charges in the civil, revenue and criminal courts.

(b) fees received by the Government servants appointed as Notaries Public, under the negotiable Instruments Act, 1881, and utilized to defray legal expenses incurred by them in discharge of their duties as such Notaries Public.

(c) cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by the Jail Superintendents under departmental regulations of similar sums due to other prisoners, on their release.

**Rule 14**

In all cases where appropriation of departmental receipts for departmental expenditure has been permitted, the gross receipts and payments should be included in the account of the receipts into and the withdrawals from the Government Account. For this purpose each challan accompanying a remittance of net receipts under any of the items specified in this rule should indicate the gross receipts and the payments made there from; if no remittance is made, a periodical statement showing the gross receipts and the payments made therefrom should be furnished to the treasury at such times as may be prescribed by the proper authority in each case.

**Rule 15**

No Government employee shall open a bank account in any bank for depositing Government money after withdrawal from the Government Account/unless authorized by the State Government with express permission from Finance Department.

**Rule 16**

Save as otherwise expressly provided in these Rules or in any other authorised code or manual, the following rules shall be observed by all Government servants, who are required to receive and handle cash.

(i) Every Government servant receiving money on behalf of the Government shall maintain a cash book in Form O.T.R-2 for recording in separate columns, all moneys received by him on behalf of Government and their subsequent remittance to the Banks as well as moneys withdrawn from the Treasury/Bank either by Bills or Cheques and their subsequent disbursement.

(ii) All monetary transactions shall be entered in the cash book as soon as they occur and duly attested by the Head of Office in token of check.

Note: 1- To watch the encashment of Demand drafts/Bankers Cheques etc., a separate register shall be maintained in Form O.T.R-36 to indicate the date of receipt of the demand drafts/cheques,
date of submission of those instruments to Bank for encashment and actual date of encashment. This register be called as “Register of Demand Drafts/Cheques”.  

Note: 2- To enter details of Cash receipts from or disbursement to large number of entities, subsidiary cash book may be maintained for convenience. In such cases only the totals of the receipts and disbursement is to be entered in the main cash book with reference to the subsidiary cash book name or number. 

Note: 3 - To watch the disbursement of Demand Drafts received by the DDO for payment shall be maintained in a Register in Form O.T.R-37.  

(iii) The cash book shall be closed daily by the Cashier and thoroughly checked and signed by the Head of Office with reference to the receipt and disbursement as well as the closing balance of the Cash book. The totaling of the cash book shall be checked by the Head of Office or get it done by a responsible sub-ordinate other than the Cashier. Provided that the Head of Office may authorize any other officer sub-ordinate to him, but not below the rank of a Group-B Officer, to be in-charge of cash transactions of his office, who will supervise and sign the cash book on his behalf. Such authorized officer shall be responsible for any omissions or commissions.  

(iv) At the end of each month the Head of Office should verify the cash balance of the cash book (the cash in hand and cash in bank) and record a dated certificate about the correctness of the closing balance of the cash book. There should be bill wise and date wise analysis of the closing cash balance at the end of each month. In case of any mismatch with the closing balance of the cash book (Cash at bank) with that of the closing bank balance, the bank reconciliation statement shall be prepared.  

(v) Any erasure of over-writing on the entry made in the cash book is strictly prohibited. If a mistake is detected, it shall be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of office shall initial every such correction with dated initial.  

(vi) A Government servant who handles Government money, shall not except with the special sanction of the Government, be allowed to handle any money which does not belong to the Government. Where under any special sanction, a Government servant deals also in his official capacity, both Government and non-Government money, the Government money shall be kept in a cash box separate from the non-Government money and the transactions relating to the later shall be accounted for in a separate set of books and kept entirely out of the Government account.  

(vii) It is the duty of each HOD to satisfy himself that adequate precaution are taken by officers under his control for fetching or carrying of money and he may issue such instructions in the matter as he considers necessary.  

(viii) All disbursement should be included in the cash book including those which have to be advanced wholly or partly to other officers. The amount so advanced should be treated as forming part of the cash balance of the Drawing Officer until proper accounts of the payments are made (supported by necessary paid voucher)/ are rendered by the officers receiving the advance. As the advance given to the officials are not final payments, they should be written in red ink in the right hand side of the inner column of the cash book and should also be noted in a separate register named as “Register of Advances” showing therein all the particulars regarding the date, the name and designation of the officer receiving the advance, the amount of the advance, the purpose for which it is given. On submission of accounts, the advance register will be updated with utilization of the advance (supported by necessary vouchers), the total amount adjusted and the balance amount refunded. The account so rendered should be checked and passed by the Drawing and Disbursing Officer and the transaction incorporated in the cash book as final payment by clearing the outstanding advance position.  

Note:1- Where accounts are already maintained in accordance with the departmental manuals or orders, the head of the office may authorize their continuance, if he considers them more suitable and convenient than the cash-book prescribed in this rule.  

Note:2 –The use of a cash book prescribed above may be dispensed with offices where no money is collected on behalf of Government and where the payments for pay and allowance etc. are directly credited to the bank accounts of the employees/beneficiaries without any physical cash
transaction in the office.
(ix) The transactions relating to permanent advance should be passed through a separate cash 
book to be named as “permanent advance cash book”.
(x) The cash book should be bound in convenient volumes and its page shall be machine 
numbered. Before bringing a cash book into use the Head of the Office or the officer authorized by 
the him, should count the number of pages and record a certificate of count on the first page of the 
cash book.
(xi) The cash books maintained by the DDO under the above rule should be preserved as a 
permanent record.

Rule 17
Financial instruments tendered for payment of Government dues
(a) Cheques issued by private party shall not be honoured for settlement of Govt. dues, other 
transactions.
(b) Bank Drafts/Banker’s Cheques tendered for payment of Government dues shall be accepted 
and money receipt will be issued. Payment shall be deemed to have been made on the date of 
receipt of the instrument.

Rule 18
Grant of receipt to the payer
(i) A Government servant or the authorized person/agency receiving payments on behalf of the 
Government shall give the payer proper receipt. The receipt shall be signed by the Head of Office 
or any Gazetted Government servant duly authorised by him. The person issuing the receipt shall 
ensure that the amount has been properly entered in cash book/register of demand drafts and 
cheques.
(ii) Where the money is realized not in cash but by recovery from payment made on a bill stating 
full particulars of the deduction, a certificate of deduction may be granted only if specially desired 
by the person/organization from whom the recovery is made. Before granting the receipt, it is also 
to be ensured that bill from which deduction is being made should have proper endorsement by 
concerned departmental/authorised officer.
(iii) All receipts issued to the payer must indicate the amount of payment received from him both in 
words and figures in the original copy as well as in the duplicate copy of counterfoils.
(iv) Subject to provision of this rule, the detail procedure adopted in any particular Department of 
the Government with regard to realization of the Government dues and granting of receipt for the 
money realized, may be regulated by the departmental code/manual if any.
(v) No Government officer may issue duplicate copy or money receipt to the payer on the 
allegation that the originals have been lost. If any necessity arises for such a document, a 
certificate may be given that on a specific day, a certain sum on a certain account was received 
from a certain person.
(vi) The Treasury Officer shall not issue more than one copy of the receipted challan to any person 
on any ground. The Treasury Officer may, however, issue a certificate of credit in the following 
form to the tenderer on request received in writing. A fee of Rs.10 shall be charged for each 
certificate issued to private parties subject to revision of rates of fee from time to time by the 
government in Finance Department.

Certificate of Credit
Certified that a sum of Rs. ...................(Rs.............) only has been credited to the 
Government of Odisha under the head of Account......................by Challan 
no....................dated .............................in favour of 
..............................................................
Station ..............................
Dated.............................. T.O./A.T.O.

Rule 19
Form & custody of Receipt Book
(1) Receipts books in the prescribed form with machine number shall be used in all Government 
offices receiving money on behalf of Government, unless any special form of receipt is
prescribed by departmental regulations to suit the convenience of any particular department or office.

(2) The blank receipt book shall be kept under lock and key in personal custody of the officer authorised to sign the receipt on behalf of the Government.

(3) Before a receipt book is brought into use the number of forms contained therein shall be counted and the result is to be recorded in a conspicuous place in the book duly signed by the Government Officer in charge/custody of the book. Counterfoils of the used receipt books shall be kept in his personal custody.

Rule 20
Procedure for paying money into Government account.

(a) Payment to Government account is to be made in the designated Bank authorized by Government in Finance Department. While making payment to the Government account in a Bank through cash, bankers cheque, bank drafts etc. it must accompany e-challan prescribed for the purpose.

(b) The Departmental Officers authorized to collect Government dues are also required to deposit it to the Government account through the prescribed challan in a periodical manner.

(c) Departmental Officers can make inter departmental payments of Government dues by transfer adjustments on presentation of bill in the Treasury enclosing a prescribed challan Form O.T.R- 4 or generated online, indicating details of reasons of remittance/payments on it.

(d) In case of amounts to be credited into Government account by foreign employers on account of Leave Salary and Pension Contribution and recoveries relating to House Building Advance, Motor or other conveyance advance and General Provident Fund, etc. in respect of Government Servants in foreign service, the foreign employer shall follow the electronic payment method of deposit. While depositing they should ensure the correctness of the classification, correctness of the account number, name of the employee to ensure proper credit.

Electronic payment of Government dues

Rule 21
Electronic payment through Odisha Treasury Portal.

(a) For collection of Government dues through the mechanism of e-receipt, the Odisha Government Treasury Portal shall provide facility through various Banks/payment gateway to enable the citizens and tax payers for seamless remittance of Government taxes and dues in the electronic platforms.

(b) A payer will log-on to the Odisha Treasury Portal and generate e-challan by filling in the information required in the e-challan form provided in the portal.

(c) For some departments engaged in collection of major Government receipts, Specific links will be available in the Odisha Treasury Portal for online payment taking into account the information required by such departments.

(d) The online challan form shall be filled in by the depositor which is required to be validated by the system on the basis of the chart of accounts available in the data base and also depositor specific information details, if available.

(e) After the challan is filled in, the system will generate a Treasury Reference Id which can be used for future reference. The depositor has the option of making payment through online/offline mode through the banks so authorized by the State Governments in Finance Departments to transact the business of e-receipts on behalf of the State Government.

Rule 22

(a) The Bank/Payment gateway service shall provide facilities for: -
  i.  Payment on debit cards and credit cards
  ii.  Payment by Internet banking
  iii.  Payment by Mobile Banking/immediate payment service (IMPS)
  iv.  Interactive Voice Response System (IVRS) enable payments
  v.  United Payment Interface (UPI)
  vi.  Payment by National Electronic Fund Transfer (NEFT)/Real Time Gross Settlement
vii. Any other mode of payment to be notified by Finance Department.

(b) **Payment over the counter** - The depositor who intends to make the payment over the counter will take a print out of the challan generated after opting for such mode of payment. He shall make the payment in any of the Core Banking System enabled branches of the authorised Bank. The bank shall verify the details of the challan form with the help of challan reference ID. After receiving the payment from the taxpayer. The bank official shall issue the receipt in support of the payments made.

(c) In case of payment over the counter, the bank shall issue an acknowledgement by embossing the seal of the Bank Branch with signature along with the Bank transaction ID on the body of the challan form submitted by the taxpayer and return the same to the depositor. The bank shall retain the counterfoil of challan form submitted by the depositor.

**Rule 23**

(a) The e-challan shall be generated by Cyber Treasury once the Bank reports the successful transaction to Reserve Bank of India and the same is reported to Cyber Treasury by RBI.

(b) E-Challan means the copy of the challan generated by the Banks/Depositor from the computer on successful completion of the online payment transaction and it shall always bear the unique transaction Reference number for future reference.

(c) To undertake the transaction through the payment gateway service, the depositor may be required to pay interchange fee in addition to taxes/dues payable to the Government as per the rate to be prescribed by the Finance Department.

(d) The accredited Banks of Cyber Treasury and payment gateway service providers of the Banks shall nominate one of their Branch as the e-focal point branch (e-FPB) for reporting transaction which are made using their system. The Branch will provide necessary MIS to the Reserve Bank of India in respect of Government receipts.

(e) The accredited Banks of Cyber Treasury shall follow the instructions of Reserve Bank of India on permissible period of remittance to Government account for successful transactions.

(f) In case of transactions which contain Government as well as agency receipts/commissions, the Bank will make a multi account settlement. It will involve splitting up of the transacted amount and reporting of receipts to Government account through Reserve Bank of India and the designated bank account of the Agencies.

**Rule 24**

**Role of Cyber Treasury**

(a) There shall be a virtual treasury (Cyber Treasury) headed by a Treasury Officer to be located at Headquarters, apart from the treasuries and sub-treasuries situated in various districts, to manage the functions of electronic receipt of Government dues.

(b) Cyber Treasury Officer shall be responsible for proper administration of e-payment of Government Receipt both tax and non-tax revenue and its accounting system.

**Rule 25**

(i) The Cyber Treasury shall receive the e-Scrolls from Reserve Bank of India.

(ii) After verification of the e-Scroll, the Cyber Treasury shall prepare its accounts and submit the accounts to the A.G (A & E), Odisha as prescribed along with Bank wise RBD statement.

(iii) The Cyber Treasury shall tally the gross monthly e-Receipts with the gross amount shown in the Date wise monthly Statement (DMS) of e-Receipts sent by the Reserve Bank of India. The total of the month’s e-Receipt (bank wise and Major-head wise) will be verified against the Date wise monthly Statement (DMS) and the DMS shall be signed and returned to the authorities concerned.

(iv) The Date wise monthly Statement (DMS) shall also be received both in the electronic form and in the hard copy as per the prescribed format.

(v) The Cyber Treasury shall modify/rectify the errors in electronic data relating to the Chart of Account as per the correction procedure prescribed and amended from time to time.

(vi) An interface to Agencies/Departments shall be provided to download the electronic receipt data.
(vii) The Cyber Treasury shall also provide to the concerned Agencies/Departments, if they so require, the details of the receipt for any other purpose.

(viii) In case, any mistake is detected by either of the agencies in reporting of tax/payment of Government dues, either suomoto or on being brought to its notice by the depositor, the Cyber Treasury and the bank will promptly take steps for rectification.

(ix) The business process for making any e-payment shall be modified by Govt. in Finance Department from time to time as and when required.

Rule 26
Role of the Banks for e-receipt of tax

(i) All the authorized public and private sector banks integrated with the Odisha Treasury Portal and accredited to Cyber Treasury shall collect the Government taxes and dues.

(ii) The Authorized Banks participating in e-Receipt System will designate a Focal Point Branch called e-FPB, who is authorized to collect all e-Receipts (both online as well as offline). Each such branch will act as the Receiving branch and Focal Point Branch notwithstanding the fact that the tax payer might have debited his account in any of the bank's branches while making payment.

(iii) All the e-FPB shall be treated as Treasury Link Bank for Cyber Treasury.

(iv) “E-Focal Point Branch” (e-FPB) of the participating bank shall be responsible for the prompt and accurate accounting and transmission of the collection reported to it daily.

(v) The e-FPB shall collect the challan data in respect of all e-payments major head-wise and report to cyber treasury.

(vi) The e-FPB shall be responsible for providing the digitally signed electronic date-wise monthly statement (e-DMS) for each major head to the cyber treasury for all e-receipts. The e-FPB shall also send a physical copy of DMS duly authenticated by the bank to the cyber treasury.

(vii) In every successful e-Payment, the Odisha Treasury Portal shall generate an e-Challan having challan reference ID and bank transaction ID. The bank transaction ID is linked to the e-FPB and the web portal of the said Bank. The bank transaction ID indicates that the account of the payee has been debited and the same is credited to the bank’s account for the purpose of crediting the money to the Government account.

(viii) The challan reference ID is generated after the challan information is validated in the Odisha Treasury Portal and before the payment is made in the bank’s portal. This will be a unique identification number.

(ix) The challan reference ID No. can be quoted by the payee for generation of challan No. which shall be available only after the payment is accounted by the Cyber Treasury.

(x) The challan number shall be generated after the e-Scroll (verified with the physical scroll) is imported into the receipt module of authorized IT platform. The challan number will be normally available in the Portal after a gap of one or two days from the date of transaction. The challan reference ID or the bank transaction ID can be quoted in the link called Online Challan Status of the Odisha Treasury Portal to retrieve the challan number.

(xi) The Banks will take steps to settle the funds received on 31st March of the year under a special arrangement. The detailed arrangement may be made by Bank separately in consultation with the Reserve Bank of India.

(xii) For the purpose of the depositor, the date of payment shall be reckoned as the date on which money has been debited from the account of the depositor.

Rule 27
Electronic receipt of Central Assistance and other State Government dues.

(a) For receipt of Central Assistance and other State Government dues, Government in Finance Department shall open a deposit account with Reserve Bank of India, Banking Department, Bhubaneswar.

(b) This account will be earmarked for all electronic receipts of the State Government funds when the transfer of fund is made through other instruments by the Central Government than the usual method of transfer of funds through RBI Advice procedure.

(c) A copy of the sanction order of the line Ministry of Central Government or Central Government Agency will be made available to Finance Department about release of
Central Assistance to the designated account opened by the State Government with the Reserve Bank of India. Finance Department will make available a copy of the sanction order to the Accountant General (A & E) Odisha for verification and correctness of classification.

(d) Finance Department will generate an off-line challan for crediting the amount of Central Assistance released by the line Ministry/Agency of Central Government under the Head of Account: 1601-Grant-in-Aid from the Centre-02-Grants for the States/Union Territories Plan Schemes-101-Block Grants.

(e) The Off-line challan so generated shall be presented in the Reserve Bank of India, Banking Department – Bhubaneswar along with the advice received from Ministry/Central Government Agency for recording the receipt of Central Assistance through the designated account and generation of e-scroll.

(f) Reserve Bank of India, Banking Department, Bhubaneswar shall furnish original challan to Finance Department and transmit the duplicate and triplicate copy of the challan to the Cyber Treasury along with the electronic scroll for accounting. The Reserve Bank of India, Banking Department, Bhubaneswar shall report these receipts to the Reserve Bank of India, Central Accounts Section, Nagpur and the Accountant General (A & E), Odisha along with other receipt transactions of the State Government originating from the State Government Treasuries.

(g) Government in Finance Department in consultation with Accountant General(A&E), Odisha and the Reserve Bank of India may modify/alter the procedure for e-receipt of Central assistance and other Govt. dues.

Rule 28
Reconciliation of e-receipts
For proper reconciliation of e-receipts, all the departments shall periodically login to the system and check the status of payments received under respective heads and obtain the Consolidated Treasury Receipts for a defined period after reconciliation.

Rule 29
Procedure for deposit of Goods and Services Tax in the Treasury and its accounting process
(i) Uniform procedure shall be followed in respect of receipts of State Goods and Service Tax (SGST).

(ii) Each Tax Payer having a GSTIN (Goods and Service Tax Identification Number) shall access the GSTN Portal and fill up a challan. A Common Portal Identification Number (CPIN) will be generated.

(iii) Multiple payments i.e. Central Goods and Service Tax (CGST), Integrated Goods and Service Tax (IGST), State Goods and Service Tax (SGST), CESS etc. can be made through single Bank transaction and single challan.

(iv) After successful payment either offline or online, a Challan Identification Number (CIN) shall be generated. Where tax is paid through RTGS/NEFT directly to RBI, CIN will be generated by the RBI.

(v) The information regarding generation of CIN either at the Bank level or at the RBI level shall be furnished to GSTN for reconciliation between the CIN receipt and payment details received from Banks.

(vi) Any mismatch identified shall be shared with the concerned Banks and the State Accounting Authority for compliance.

(vii) Reserve Bank of India shall consolidate Goods and Service Tax (GST) Revenue and credit it to the CFS (Certified Fund Specialist) and provide e-scroll containing CIN to State Accounting Authority as well as to GSTN.

(viii) GSTN also share the CIN data to the State Accounting Authority for reconciliation with the e-scroll received from the RBI.

(ix) If there is any mismatch for any reason then memorandum of Errors (MoE) shall be generated by the State Accounting Authority (e-Treasury/Cyber Treasury) to the RBI for necessary settlement of the discrepancies.

(x) Detailed procedure in this regard shall be outlined by the Comptroller and Auditor General.
Rule 30
Role of Cyber Treasury (e-Treasury) for accounting of GST receipts:-
(i) State Accounting Authority (e-Treasury)/Cyber Treasury shall receive the Common Portal Identification Number (CPIN) and Challan Identification Number (CIN) data from GSTN.
(ii) Reserve Bank of India will furnish e-scroll to the e-Treasury/Cyber Treasury as well as to the GSTN.
(iii) The account of the e-Treasury shall be based on RBI Scroll and the GST receipts shall be booked under major head "0006-SGST".
(iv) e-Treasury will make head wise classification up to object head and generate challans for each distinct chart of account starting from major head to object head ensuring a single chart of account in a single challan.
(v) Accounts to the office of the AG (A&E), Odisha shall be submitted in the month end by electronic mode.
(vi) All MoE resolutions during the month shall be incorporated in the accounts before submitting it to the office of the AG (A&E), Odisha and CIN against each challan will be provided by the e-treasury/Cyber Treasury.
(vii) In case, any MoE resolution for transaction of a month received after submission of account to AG, e-Treasury/Cyber Treasury would rectify the accounts at its own end and pass on the same to AG for necessary action.
(viii) AG (A&E), Odisha would integrate the data received from e-treasury in VLC database through interface in usual manner and also needs to make provision in the database to receive additional data like CIN.

[Office Notes-
The provisions of this Chapter-III from SR 69 to SR 86 are no longer relevant now hence dispensed with while framing the present Treasury Rules.]

Chapter-IV
Custody of valuables relating to or standing in the Government Account
Rule 31
General Rules:-
(i) Moneys received by a Government Servant on behalf of Government and not immediately remitted to the Government Account shall be lodged in a cash chest which shall be kept in the Government servant's office.
(ii) When large amount of cash is frequently kept in the chest, it shall be fitted with double locks of different patterns and the keys of the two locks shall be kept in the custody of two different Government Servants, unless Government have given special permission to dispense with this procedure.
(iii) The chest should not be opened without both custodians of the keys being present. When a cashier is attached to an office, the keys of the one of the locks of the chest shall necessarily remain in his possession.

Rule 32
(i) The Transfer of charge in respect of Strong Room shall take place between Treasury officers instead of Collectors at the time of Govt. transfer. This should form part of the OGFR. The stamps stock register shall be generated from IFMS and the valuables will be handed over in the physical "Register for valuables" maintained in the Treasuries till the same is developed and captured in IFMS. The Form shall have details of deactivation of IFMS user Ids in respect of strong Room in form O.T.R-1.
(ii) The duplicate keys of the office chests shall be placed in the custody of the Treasury Officer under the seal of the Head of Office/Officer-in-charge, in a sealed packet super scribed on it, “The packet contains the duplicate keys only of the office".
(iii) The Government Offices those are following the practice of placing the duplicate keys in the custody of the Treasury shall maintain a duplicate key register and once in a year in the month of April, the keys should be obtained from the Treasury for verification and to be returned to the Treasury under fresh seal, with the note in the duplicate key register that the keys have been verified and found correct.

(iv) In case any depositor does not take the duplicate keys for verification in the month of April, the Treasury Officer shall intimate the concerned office to take back the sealed packet said to contain duplicate keys for necessary verification as per the rules.

Rule 33

(i) The Treasury shall also maintain a “Register for valuables”, to record the receipt of duplicate keys of different offices for custody.

(ii) The register shall contain following columns: (1) letter number and date of the Collector of the District authorizing the deposit in the Treasury (2) Date of receipt of the sealed packet (3) office from which received (4) Articles said to contain in the packet (5) Estimated value or actual value of the articles indicated by the depositor (6) Serial number of the packet assigned by the Treasury (7) Initial of the Treasury Officer as proof of receipt of the packet (8) Date of return to the depositor (9) Signature of the official receiving the sealed packet from the Treasury.

Rule 34

The Treasury Officer shall acknowledge receipt of the sealed packet by issue of a receipt in the following form to the office/officer presenting the sealed packet to the Treasury for safe custody. The depositor/depositing Officer shall be entirely responsible for the contents of the sealed packets/bags/sealed chests deposited in the Treasury.

“Received a sealed packet from_____________ said to contain the property/articles indicated in the letter number ____ dt.______ of the office________.”

Seal and Signature of the Treasury Officer

Rule 35

The packet shall be kept in the Treasury Strong Room and should not be returned without a written order from the officer/office from whom it was received. At the time of return, the concerned office is required to surrender the original receipt issued by the Treasury Officer at the time of receipt of the sealed packet.

Rule 36

The Collector of the District may, if he thinks fit, direct that valuables other than the duplicate keys can be deposited in the Treasury in sealed chests/packets/sealed bags for safe custody.

(a) Such sealed chests/sealed packets/sealed bags may be deposited in the Treasury for safe custody for a maximum period of three years for the first time and if necessary the deposit can be renewed by a written order from the Collector of the District for a further period of two years after which it shall be returned to the depositor.

Provided that in cases where further retention is considered absolutely necessary, special orders of the Director of Treasuries and Inspection is to be obtained indicating the reasons for such retention.

(b) The Depositing Officer or his Authorized Representative shall once in a year in the month of April verify the presence of the sealed chests/sealed bags/sealed packets deposited in the Treasury and shall satisfy himself that the seals are intact.

(c) Wherever there is a change in the incumbency in the Treasury the outgoing officer in-charge of the Treasury Strong Room shall personally handover the charge of the sealed chests/sealed bags/sealed packets to the incoming officer to take over the charge and both of them shall sign in the register maintained for the valuables.

(d) After the end of month of April, the Treasury Officer will review the position of deposits of sealed chests/sealed bags/sealed packets which are not verified by the Depositing Officers and in such cases, a notice shall be issued to the Depositing Officers to take back the same for verification.

(e) If there is no response to the notice and it is found on enquiry by the Treasury Officer that the office has become defunct from which sealed packets/sealed chests/sealed bags have been received, this matter shall be brought to the notice of the District Collector as well as to the
Director of Treasuries and Inspection, Odisha for taking further action in those cases.

(f) If the Collector is satisfied after such enquiry that there is no claimant for the valuables deposited in the Treasury in sealed bags/sealed chests/sealed packets, the matter will be brought to the notice of the Director of Treasuries and Inspection, Odisha as well as to the concerned Head of the Department/Administrative Department as the case may be.

(g) On receipt of such information from the Collector of the District or from the Treasury Officer, the Director of Treasuries and Inspection, Odisha shall take appropriate action in consultation with the concerned Heads of Department/Administrative Department as the case may be.

Rule 37

(i) All the duplicate keys belonging to the locks used in the District Treasury shall be kept in the District Treasury Strong Room under double locks, except the duplicate keys of the locks used in the District Treasury Strong Room.

(ii) One key of the double locks shall be with the Treasury Officer/Officer in-charge of the Strong Room and the other key of the double lock shall be with the Stamp Clerk/Accountant or any other person kept in-charge of the Strong Room duty.

(iii) The duplicate keys of the Strong Room shall be deposited in a local Branch of a Nationalized Bank preferably the link branch of the Treasury or such other place as the Government in Finance Department may direct.

(iv) Each year in the month of April, the Treasury Officer shall verify the duplicate keys and after verification re-submit it for safe custody, within a reasonable period not exceeding fifteen days from the date of taking out the duplicate keys for verification.

Rule 38

Strong Rooms for the Treasury

(a) For establishing a Strong Room in a Treasury special permission of Govt. in Finance Department is necessary.

(b) For using any building/room for Strong Room purpose, it must be certified to be secured and fit for use as such by an officer of the Public Works Department not below the rank of an Executive Engineer.

(c) In certifying the suitability of the room for the purpose, the Inspecting Officer of the Public Works Department must specially examine the condition of the enclosing walls and the surroundings to make it a secured place.

(d) Existing Strong Rooms should be inspected annually by the Executing Engineer or by a Senior Officer holding charge of the Sub-division deputed by the Executive Engineer for the purpose.

(e) The Inspecting Officer of the Public Works Department shall grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(f) The doors and windows of the Strong Room must remain permanently closed and locked except during the time of opening for any work inside the Strong Room. At the time of opening of the Strong Room, the Treasury Officer or the officer in-charge of the Strong Room must be personally present.

(g) The outer door locks of the Strong Room should be sealed in wax when the transaction of the strong room is completed for the day. The Treasury Guard, if provided, should be present at the time of sealing and satisfy himself about the locks having been properly locked before the seal is affixed.

(h) Where sentries are provided to guard the Strong Room, the District Superintendent of Police should give an order prescribing the position of the sentries and may also require any additional precautions to be taken at the time of change of guards/duties of the sentries.

(i) Treasury Officer shall take necessary steps to provide fire-fighting equipment’s inside the Strong Room to meet any eventuality at the time of need. He shall follow the prescribed rules for fire safety measures where valuables are kept.

Supply of Stamps and Stamped papers

Rule 39

Introduction

Supply of stamps and stamped papers shall be guided by Odisha Supply and Sale of
Stamps and Stamped Papers Rules, 1990 or as amended from time to time.

**Rule 40**

**Indent of Stamps and Stamped Papers**

(i) Treasury Officers of Districts and Special Treasuries having Strong Rooms shall furnish half yearly forecast of requirement and availability of stamps and stamped papers in the prescribed format to the Superintendent of Stamps i.e. the Director of Treasuries and Inspection, Odisha by the 30th November and 31st May each year for supply of stamps during the next financial year.

(ii) The Sub-Treasuries under the District Treasury shall submit the indent to the District Treasury. In making the forecasts, Treasury Officers shall take into account the requirements of Sub-Treasuries under them.

(iii) The Superintendent of stamps in the Office of the DTI (O) after receipt of indents from the District Treasury and Special Treasuries shall scrutinize the indents and shall present the forecast of requirements to the designated Security Printing Press by end of December and June for printing and supply of stamps and stamped papers in the first and second half of the next financial year respectively.

(iv) Non-Judicial and impressed Court fee stamps and all Non-Judicial adhesive stamps, adhesive court fee stamps shall be indented keeping in view the estimated probable consumption for the twelve months starting from the 1st day of August to the 31st day of July of the following year.

(v) The Director of Treasuries and Inspection, Odisha may declare any of the non-indenting Treasury Officer as indenting officer after satisfying himself in the matter of arrangements for safe storage of stamps and stamped papers and smooth transaction of procurement and sale of the same.

**Rule 41**

**Receipt and Issue of stamps and stamped papers**

(i) At the time of supply of stamps and stamped papers by the designated Security Printing Press, DT&I (O) shall take necessary security measures for procurement of the same from the concerned printing press.

(ii) If stamps and stamped papers are dispatched by Railway consignments or postal parcels, the same shall be opened in presence of the designated stamp officer or any other officer authorized by the DT&I (O) to verify the contents and they shall verify the actual receipt of stamps and stamped papers with reference to the details given in the invoice and only after satisfaction of receipt of requisite stocks as per invoice, it should be taken to the Central Depot Stock Register.

(iii) On receipt of stocks in good condition without any loss or shortage, the duplicate copy of invoices shall be duly filled in and sent to the designated Security Printing Press from where the stamps and stamped papers have been dispatched.

(iv) In respect of consignments involving loss or shortage, the actual number received shall be entered in the stock register with a note about the number and denomination of stamps or stamped papers found short.

(v) In case of damage of stamps and stamped papers, the actual quantity and face value shall be mentioned and to be reported to the concerned printing press from where the stocks have been received.

(vi) Stamps and Stamped papers found unfit for issue due to manufacturing defects shall be sent to the concerned Security Printing Press for replacement free of charge.

(vii) The stock register of stamps shall be maintained in the prescribed format.

(viii) From the Central Depot, Judicial and Non-Judicial stamps and stamped papers shall be dispatched to the concerned Treasuries as per their indent.

(ix) In case of urgent requirement of stamps and stamped papers, emergent indent can be placed by the Treasury Officers to the DT&I(O) and DT&I(O) after scrutiny of the emergent indents so received may place emergent indents to the concerned security
printing press, if stocks are not sufficiently available at his disposal in the Central Depot of stamps.

**Rule 42 Sale of Stamps:**
(i) Stamps both Judicial and Non-Judicial whether impressed or adhesive shall be sold to the public through Ex-officio or licensed vendors in the prescribed manner. All Treasury Officers, Special Treasury Officers and Sub-Treasury Officers shall be ex-officio vendors.
(ii) The Treasury Officers in-charge of stamps and stamped papers shall issue those stamps only against deposit of challans. There shall be separate challans for each class i.e. Non-Judicial and Court fee. The challans shall be checked properly to ascertain the correctness of the discounts claimed by the vendor.
(iii) No Treasury/Special Treasury/Sub-Treasury Officer and other Sub-ordinate officer or staff in-charge of stamps shall purchase stamps at a discount on his own account for sale to the public.
(iv) A license vendor shall obtain supplies of stamps and stamped papers, which he is authorized to sale as per the license, after deposit of the value of stamps and stamped papers less the discount admissible under the rules. The rate of discount to be admissible shall be as notified by the Board of Revenue, Odisha.
(v) Return of unused stamps and stamped papers, consequential refund and disposal of such unused stamps and stamped papers shall be guided by the procedure prescribed by the Board of Revenue in pursuance to the Indian Stamp Act, 1899.
(vi) Every license vendor as well as the ex-officio vendor shall maintain a register of sale of stamped papers in the prescribed format.

**Rule 43 Submission of Accounts on sale of Stamps and Stamped Papers**
(i) The Treasury and Special Treasury Officers shall submit Plus Minus memo relating to sale and stocks of stamps and stamped papers to the Director of Treasuries and Inspection, Odisha by 7th day of each month.
(ii) The DT&I(O) shall be competent to issue instructions from time to time on verification of stamps, maintenance of stamp accounts and submission of reports and returns.

**Rule 44 Inspection of stocks of stamps and stamped papers**
DT&I(O) shall in course of his inspection of Treasuries, Special Treasuries and Sub-Treasuries, record in his note of inspection his observation on following aspects:
(i) arrangements in the Treasury for safe custody of stamps and stamped papers and steps taken for prevention of their damage by fire, white ants, rodents, dampness, etc.
(ii) position of indents and supply of stamps and stamped papers by the Central Depot;
(iii) maintenance of Stock and Issue Registers for procurement and sale of stamps and stamped papers;
(iv) maintenance of accounts of sales;
(v) Timely dispatch of periodical returns;
(vi) complaints of the public and Stamp Vendors regarding sale of stamps and stamped papers if any;
(vii) discrepancies, if any, between the stocks as per accounts and the actual stock position; and
(viii) Compliance to the earlier observations on the above mentioned aspects.

**Rule 45 Disposal of Stamps and Stamped papers damaged or spoilt**
(i) Stamps and stamped papers damaged in transit or spoilt or damaged by white ants
or rodents or damaged due to dampness and thus rendered unserviceable shall be destroyed in the following manner.

(ii) A detailed report about the exact reasons for damage caused to the stamps and stamped papers, extent of damage, denomination, number and total face value of the same, preventive and remedial steps taken for eliminating scope for damage and any other relevant information shall be sent by the concerned Treasury/Sub-Treasury Officer to the Director of Treasuries and Inspections, Odisha(with a copy to the Treasury Officer in case of Sub-Treasuries).

(iii) On receipt of such report, the Director of Treasuries and Inspection shall take steps to inspect the damaged stamps either in course of his inspection of the concerned Treasury, Special Treasury or Sub-Treasury or by a special order shall authorize any officer not below the rank of Addl.DTI to inspect the damaged stamps and stamped papers and to submit his inspection report with facts and figures indicating the position of damaged stamps and stamped papers of the concerned Treasury.

(iv) Thereafter, DTI(O) may issue written orders for destruction of damaged stamps and stamped papers indicating the category and denomination wise details, to be destroyed by fire at a safe place near the Treasury.

(v) On receipt of approval from the DT&I(O) regarding destruction of damaged or soiled stamps and stamped papers, steps shall be taken by the Treasury Officer, District Treasury for destruction of the same.

(vi) Before destruction of the damaged and soiled stamps and stamped papers, a list of papers or stamps to be destroyed shall be prepared and verified with reference to the physical presence of such damaged and soiled stamps and stamped papers.

(vii) The Treasury Officer, District Treasury shall fix a date for destruction of such stamps and stamped papers.

(viii) On the date fixed for such destruction, the damaged stamps and stamped papers in the custody of the Special Treasury or Sub-Treasury, shall be brought to the District Treasury for the purpose of destruction.

(ix) All those damaged or soiled stamps and stamped papers shall be destroyed by fire in presence of the nominated representative of the DT&I(O), the concerned Treasury Officers and the District Treasury Officer.

(x) After destruction by fire all the officers present shall put their dated signature in support of the destruction made in their presence.

(xi) A register shall be maintained in the following form to record the destruction of stamps and stamped papers:

1. Letter No and date suggesting destruction of stamps and stamped papers
2. Permission letter No. and date of DTI(O) for destruction of stamps and stamped papers
3. No. of stamps and stamped papers proposed to be destroyed
4. Description of stamps and stamped papers proposed to be destroyed
5. Value
6. Date of destruction
7. Signature of officers in whose presence destroyed

(xii) A detailed report about destruction of the stamps and stamped papers shall be sent to the DT&I(O) by the Treasury Officer, District Treasury with a copy to the concerned Special Treasury or Sub-Treasury as the case may be.

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**Chapter-V**

Withdrawal of Money from Government Account

**Section – I- General Rules**

**Rule 46**

Special provision for drawal of pay and allowances on the authority of the Accountant General:-
No withdrawal shall be permitted in order to meet the pay and allowances of the Governor, Speaker and Deputy Speaker of Odisha Legislative Assembly, Chief Justice and other Judges of the Odisha High Court until the Accountant General (A&E), Odisha has issued the Authority/pay slip intimating the rate at which the payment shall be made.

**Rule 47**

**Mode of Withdrawal**

Save as otherwise especially provided in these rules, money may not be drawn from the Government Account except by presentation of bills to the Treasury either online or offline in the prescribed format or by cheques by the authorized Drawing and Disbursing Officer, as the case may be in form O.T.R-6.

**Rule 48**

**Drawing and Disbursing Officer and allotment of DDO Code**

(a) Any claim for drawal from Government account shall be preferred by a Drawing and Disbursing Officer.

(b) Each Drawing and Disbursing Officer shall be assigned a code by the Accountant General (A & E), Odisha.

(c) For obtaining a DDO Code an application shall be submitted to the Treasury by the concerned officer after fulfilment of following conditions.
   (i) Sanction order of the Administrative Department for creation of an office declaring Head of Office and Drawing and Disbursing Officer.
   (ii) Treasury mapping by the Finance Department linking the Drawing and Disbursing Officer with a particular Treasury.

(d) On receipt of the application from the Head of Office/Drawing and Disbursing Officer for allotment of a DDO Code, the Treasury Officer shall forward the application to the Director of Treasuries and Inspection, Odisha, Bhubaneswar for onward transmission to the Office of the Accountant General (A & E), Odisha.

(e) The Accountant General shall allot a DDO code to the newly established office. In case of any merger/bifurcation of the Office, new DDO code shall be allotted by the Accountant General (A&E), Odisha, wherever necessary.

(f) The Treasury Officer shall allot a user ID and Password to the new Drawing and Disbursing Officer on receipt of an application along with the specimen signature of the DDO, copy of the letter of authority from the Accountant General (A & E) regarding allotment of DDO Code, and copy of letter of Finance Department linking the Treasury to the new DDO.

(g) The documents as mentioned in ‘f’ above shall be verified by the Treasury Officer. Such Specimen signatures received in the Treasury shall be signed by Treasury Officer in token of acceptance of it, before placing them in the specimen signature Guard Files for record and reference.

(h) The DDO codes for temporary Drawing and Disbursing Officers shall also be allotted by the AG (A&E), Odisha and their names shall be recorded in the same list of DDO, specifying the dates on which the powers of the temporary DDO shall cease to operate.

(i) Accountant General (A & E) is to maintain, the master data of the Drawing and Disbursing Officers both permanent and temporary. Such data shall be periodically obtained by the Directorate of Treasuries and Inspection, Odisha for verification and to update the data base maintained at the Directorate level. Any discrepancy noticed shall be reconciled immediately.

(j) The DDOs shall access to the Treasury Portal by using the User ID and Password given to them for submission of any claims to the Treasury in the proper format.

(k) Each DDO shall be allowed to draw claims from Government account by presenting bills through the book of drawal obtained from the designated treasury or through an electronic book of drawal as the case may be in form O.T.R-39, in respect of those heads of account, which he is authorised to operate.

**Rule 49**

**General Rules on Personal claims of Government Servants.**

1. All bills to be presented in the Treasury shall be signed by the DDO digitally or otherwise.

2. **Presentation of Salary Bills etc. to the Treasury:**
(i) Bills for monthly pay leave salary and fixed allowance of Government Servants shall be presented in Treasury for payment, duly signed (digitally or otherwise) by the DDO, before 5 days of the due date of payment for the month to which the salary bill relates.

(ii) Disbursement of salary by the Treasuries shall be made on the last working day of the month. If last working day(s) of the month happens to be a holiday, the date of salary disbursement shall precede by one day or more as the case may be.

(iii) For the month of March also the same principle of 5 days prior to the salary disbursement date shall apply for submission of bills, however, disbursement of salary for the month of March shall be made on or after 1st of April.

(iv) Government in Finance Department may in special cases relax/revise the provisions of this Rule for submission of bills and date of payment.

In the following cases separate bills shall be presented for pay and allowances due for part of a month, and these bills shall be paid before the end of the month:

(a) When a Government servant proceeds out of India on deputation or on leave or on vacation;
(b) When a Government servant is transferred;
   (i) from one audit circle to another audit circle;
   (ii) to another State on deputation; and
   (iii) to foreign service/local funds.
(c) When a Government servant finally quits the service of the Government due to termination, resignation, retirement, etc.

4. First Payment of Pay, Allowances, etc.:

(i) When the name of a Government servant appears for the first time in an establishment due to new appointment and not holding any post previously, the bill shall be supported by a certificate by the Drawing and Disbursing Officer that Medical Certificate of fitness has been obtained.

(ii) Where the pay and allowances of the newly appointed Government servant are drawn for the first time who, under any rule or order has been exempted to produce the Medical Certificate of health/fitness, a certificate to this effect shall be furnished in the first pay bill that he is exempted from submission of Medical Fitness Certificate by such Rule or order (to mention the Rule or the order number date).

5. If a person is re-employed after resignation or forfeiture of past services, the bill shall be supported by a last pay certificate.

6. If a pensioner is re-employed, the fact shall be stated in the bill.

Rule 50 Last Pay Certificate on Transfer:

(i) When a Government servant is transferred from one place to another either within the State or outside the State and his/her pay and allowance are drawn from another treasury/office, the pay bill shall accompany a Last Pay Certificate from the Drawing and Disbursing Officer of the previous office, to enable him to draw the salary from the new office/treasury.

(ii) The head of Office may authorise payment of pay and allowances to a Government servant who has not received Last Pay Certificate, for a period of three months in the first instance on the basis of a statement given by Government servant indicating details of pay and allowances last drawn, all kind of recoveries and net amount payable. In exceptional cases, head of office may extend this facility for a further period of three months after recording reasons.

Rule 51 Absentee Statement

The monthly salary bill shall be prepared by the DDO after obtaining an absentee statement confirming the presence of the employee in the office. The absentee statement shall be prepared by the Establishment in Form O.T.R-10 from 15th of the previous month to 14th of the current month or as may be revised from time to time by the Government in Finance Department.

Rule 52 Increment Certificate

Periodical increments are due on completion of twelve months of service in a level. However, the non-qualifying service treated as such under the respective service rules shall not qualify for counting of the period of twelve months for sanction of increments. The periodical increment certificate shall be generated through HRMS in O.T.R-11.

Rule 53 Arrear Claims.

(1) Arrear claims shall become due from the date of sanction.
(2) (i) Arrear claims within one year of becoming due shall be drawn by the DDO.
   (ii) Arrear claims of more than one year and less than three years old shall be sanctioned by the
       Head of Office before its drawal.
(3) Arrear Claims more than three years old and less than six years old shall require sanction of
    the Head of the Department before its drawal in the Treasury.
(4) Arrear claims of more than six years old shall require sanction of the Administrative
    Department before presentation of bill to the Treasury.
(5) This Rule, however, does not apply to the following cases:
   (i) Arrears of pension which is guided by separate rules
   (ii) Arrear interest on Government securities; or
   (iii) Any other arrear claims payment of which is governed by special rules or orders of
        the Government or orders of the court.
(6) In respect of all arrears claims, a certificate from the DDO to the effect that the claim is in
    order, and has not been preferred and paid earlier, shall be furnished while presenting bill to the
    Treasury.

Rule 54 Signature and Countersignature on Bills
(1) Bills requiring countersignature shall not be presented to the treasury without such
    countersignature.
   (2) The head of an office may authorize any Gazetted officer serving under him to discharge the
       functions of DDO to sign a bill or order on his behalf, communicating the name and the specimen
       signature of the officer to the treasury concerned. A delegation of this kind shall not, however,
       relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the
       disposal of the moneys drawn from the treasury.

Rule 55 Deductions from the personal claims of Government Servants:-
It is the duty of the DDO to keep proper noting for deductions to be made in the bills relating to
Government Servants.
   (1) Income Tax deductions:
      (i) Deductions from pay bills on account of Income Tax shall be made strictly in accordance
          as modified from time to time and the rules and orders issued thereunder.
      (ii) The Drawing and Disbursing Officer shall issue a certificate of deduction of tax to every
           person from whose salary Income Tax is deducted, as required under the provisions of
           the Income Tax Act.
   (2) House Rent Deduction
      (i) When demands for rents recoverable from government servant are received from the Public
          Works Divisional Officer or any other authority in charge of such buildings, the DDO shall make
          necessary deductions from the bill in which pay is drawn.
      (ii) The provisions of this rule shall also apply to other charges such as additional rent recoverable
          for furniture, water and sanitary installations, charges for cost of water, electric energy etc.
          Such other charges may, under the orders of competent authority, be recovered in the same manner as
          and together with rents of building proper.

(3) Short Term and long term Advances
The DDO shall ensure recoveries of all kinds short term and long term advances paid to the
Government servant.

Rule 56 Attachment of Pay and Allowances for Debt
When the pay of a Government Servant is attached by any order of a Court of law, it shall be the
duty of the officer receiving the attachment order to see that proper deduction is made in
satisfaction of such order from the pay bill of the Government servant concerned and he shall
keep a record of such deductions in the prescribed Form O.T.R-5

Note1- The extent to which the emoluments of a Government servant are exempted from
attachment for debt is laid down in Sub-Section (1), Section 60 of the Code of Civil Procedure,
1908 as amended from time to time.

Rule 57 The following amount shall not be liable to such attachment mentioned in Rule 56.
(i) stipends and gratuities allowed to pensioners of the Government or of a local authority or of
any other employer or payable out of any service family pension fund notified in the Official
Gazette by the Central Government or the State Government in this behalf, and political
pension; (Reference Section 60 (1) (g) of the Code of Civil Procedure Act 1908)

(ii) the wages of labourers and domestic servants, whether payable in money or in kind
(Reference Section 60 (1) (h) of the Code of Civil Procedure Act 1908).

(iii) Salary to the extent of the first one thousand rupees and two-thirds of the remainder in
execution of any decree other than a decree for maintenance.

Provided that where any part of such portion of the salary is liable to attachment, has been
under attachment, whether continuously or intermittently, for a total period of twenty-four months,
such portion shall be exempt from attachment until the expiry of a further period of twelve months,
and, where such attachment has been made in execution of one and the same decree, shall, after
the attachment has continued for a total period of twenty-four months, be finally exempt from
attachment in execution of that decree (Reference Section 60 (1) (i) of the Code of Civil Procedure
Act 1908)

(iv) one-third of the salary in execution of any decree for maintenance (Reference Section 60 (1) (i
a) of the Code of Civil Procedure Act 1908)

(v) any allowance forming part of the emoluments of any servant of the Government or of any
servant of a railway company or local authority which the appropriate Government may by
notification in the Official Gazette declare to be exempt from attachment, and any subsistence
grant of allowance made to any such servant while under suspension (Reference Section 60
(1) (l) of the Code of Civil Procedure Act 1908)

(vi) any allowance declared by any Indian law to be exempt from liability to attachment or sale in
execution of a decree; (Reference Section 60 (1) (o) of the Code of Civil Procedure Act 1908)

Explanation-I In clauses (iii) and (iv) “Salary” means the total monthly emoluments, excluding any
allowance declared exempt from attachment derived by a person from his employment whether on
duty or on leave.

Explanation-II In clause (v) ‘appropriate Government’ means.
(i) In respect of any person in the service of the Central Government ____________ the Central
Government.
(ii) In respect of any other servant of the Government or servant of any other local authority, the
State Government.

Explanation-III For purposes of this provision, ‘wages’ includes bonus, and “labourer” includes
a “skilled/unskilled or semi-skilled labourer”.

Note 1 – With reference to clause (i) of the proviso to sub-section (1) of section 60 of the Code of
Civil Procedure, the Governor of Odisha has been pleased to declare that the following allowances
payable to any public officer in the service of the Government of Odisha, or any servant of a local
authority in the State of Odisha, shall be exempted from attachment by order of a Court, namely:-

(1) All kinds of travelling allowances.
(2) All kinds of conveyance allowances.
(3) All allowances granted for meeting the cost of –
   (a) Uniforms and
   (b) rations.
(4) All allowances granted as compensation for higher cost of living in localities considered by
   the State Government to be expensive localities including hill stations.
(5) All house-rent allowances.
(6) All allowances granted to provide relief against the increased cost of living.
(7) All amounts paid by way of reimbursement of medical expenses.

Note 2 – Dearness Pay, which is really a part of the dearness allowance and is treated as pay
for certain specific purposes only is also exempt from attachment by order of a Court.

Rule 58

(1) If an order of attachment against a Government servant is received before a previous order of
attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disburser so long as the total amount recoverable with reference to the attachment orders is within the maximum limits prescribed in the Rules as mentioned above.

(2) If a new attachment order has the result of increasing the amount beyond the maximum limit prescribed, the disburser shall return the attachment order to the Court concerned with a Statement showing:-

(i) Particulars of the existing attachment;

(ii) particulars of the amount withheld and paid into the Court concerned up-to-date and

(iii) amount remaining uncovered.

Rule 59

Any deductions which may have to be made on account of subscription to provident funds recognized by Government, contribution to NPS, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servants salary.

Rule 60

Without prejudice to the appropriate provisions of the law as contained in rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908 as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939), the procedure to be followed by Drawing and Disbursing Officers in making recoveries from pay bills of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules:-

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill but only the net amount after deducting the amount recoverable under the attachment order shall be disbursed to the Government servant concerned. The authority whose duty is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.

(2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave-salary is disbursed outside the country, the appropriate authority in India responsible for such disbursement, the Accountant-General in the case of officials referred to in Rule 46 of the T.R. (Odisha) for whom authority is issued for disbursement of salary and for other officers the departmental drawing and disbursing officers, shall be responsible for drawing the recoverable amount on monthly basis in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government Servant or of any other event necessitating the discontinuance of such payments.

(3) The recovery of income-tax applicable in India shall be made wholly from the portion of the leave-salary disbursed outside the country.

Note: The provisions of this rule apply mutatis mutandis to other cases in which the salary or allowances of a Government servant, subject to an attachment order issued by Court in India, are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908 for the time being extends.

(4) In cases in which a judgment debtor intentionally allows his pay to remain undisbursed or the judgement debtor being an official referred to in Rule 46 of the Odisha T.R. refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the Head of the Office or in the case of an official referred to in the said Rule 46, the Administrative Officer of the department concerned may
draw the pay of the judgement debtor in satisfaction of the attachment order subject to the
prescribed restrictions and remit the amount to the Court concerned.

(5) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in
the same way as leave-salary or pay drawn by the Government servant concerned, the
particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case
may be filed with the attachment register or such other suitable record as may be kept by the
drawing officer.

**Rule 61**

(i) The cost, if any, of remittance to a Court of money realised under its attachment order shall be
deducted from the amount realised and the net amount remitted to the Court. In case where the
Court and the Treasury are located at the same place, the amount may be recovered by transfer
crediting the amount to the deposit account of the Court concerned with an intimation to the Court.

(ii) Only the net amount after making such a recovery in satisfaction of the attachment order
should be endorsed by the Treasury Officer as payable on account (after making other usual
recoveries). The Court attachment order No. and date shall be quoted on the bill in all such cases.

**Rule 62  Other miscellaneous deductions:-**

The following deductions may also be made from establishment bills:-

(1) Fines imposed on non-gazetted Government servants for neglect of duty.
(2) Recoveries on account of security deposit of establishment of works and other offices.
(3) Repayment of advances.
(4) Premium for postal life insurance or endowment policies.
(5) Premium under the salary saving scheme of the Life Insurance Corporation.
(6) Premium for Group Insurance Scheme
(7) Contribution under NPS.

**Rule 63  Recoveries from subsistence allowance:-**

(1) The permissible deductions from the subsistence allowance granted to a Government
servant under suspension fall under the two categories:-
   (a) Compulsory deduction and
   (b) Optional deductions.
(2) Recovery of the following deductions which fall under category (1) (a) above, shall be
enforced from the subsistence allowance, namely:-
   (i) Income-tax and surcharge (provided the employees yearly income calculated with
       reference to subsistence allowance is taxable).
   (ii) House rent and allied charges, i.e., electricity, water, furniture etc.
   (iii) Repayment of loans and advances taken from Government at such rates as the head of
       the department may deem it right to fix.
(3) Following deductions which fall under category(1) (b) shall not be made except with the
Government servants written consent, namely:-
   (a) Premium due on Life Assurance policies.
   (b) Amounts due to Co-operative Stores and Co-operative Credit Societies.
   (c) Refund of advances taken from General Provident Fund.
   (d) Refund of advances taken from NPS Fund.
(4) The deductions of the following nature shall not be made from the subsistence allowances,
namely-
   (i) Subscription to a General Provident Fund.
   (ii) Amounts due on court attachments.
(iii) Recovery of loss to Government for which a Government servant is responsible.
(iv) Contribution to NPS (both state share as well as contribution of the Govt. servant)

Note:- There is no bar to effect the recovery of over payments from the subsistence allowance. In such cases, the order in respect of an over payment caused to him in the past shall be issued by the Authority Competent to place the Government Servant under suspension. The suspending authority will exercise discretion to decide whether the recovery should be held wholly or partly in abeyance, depending on the circumstances of each case. If it is decided to effect the recovery, it may not ordinarily be in excess of one-third of the subsistence allowance unless the Government servant under suspension has in receiving or drawing the excess acted contrary to orders or without due justification or had taken an advance for a specific purpose but did not utilise it for the purpose for which the advance was sanctioned within the period specified or failed to refund the outstanding amount of advance within the stipulated date.

Rule- 64 Audit objections and recoveries:-

(a) Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant-General.

(b) When the Accountant-General disallows a payment as unauthorised, the Disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accountant-General authorises the payment to be resumed even if no warning slip has been received by the Government servant against whom the retrenchment (recovery) has been ordered or that being received.

Note:

1) If a government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer without delay.

2) A disbursing officer must not, when a retrenchment (recovery) is ordered, enter into any correspondence with either the Accountant General or the government servant concerned. It is his duty to promptly carry out the orders he has received to leave the person aggrieved to refer the case to Government through the proper channel.

3) Representations and protests against retrenchments (recovery) ordered by the Accountant General may not ordinarily be considered by the administrative authorities if submitted later than three months after the date of receipt of the intimation by the aggrieved government servant.

4) When a Government servant is under suspension and is in receipt of subsistence grant, the retrenchment (recovery) order in respect of any over payment caused to him in the past shall be issued by the Accountant-General in consultation with the authority competent to place the Government servant under suspension. The aforesaid administrative authority will exercise discretion whether recovery should be held wholly in abeyance or it should be effected in full or in reduced rates depending on the circumstances of each such cases.

(c) Recoveries may not ordinarily be made at a rate exceeding one third of pay unless the government servant affected has in receiving or drawing the excess, acted contrary to orders or without due justification or taken an advance for a specific purpose, not utilized it within the prescribed period, for the purpose for which the advance was sanctioned and failed to refund the outstanding amount within the stipulated date.

(d) A register shall be maintained at the treasury and every other disbursing office for recording all retrenchments (recovery) ordered by the Accountant-General. Separate columns shall be provided to show the name and office of the persons from whom the recovery is to be effected, the nature and amount of the over payment and the method by which the over payment has been adjusted.

Rule 65

Overtime Allowance

Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed shall contain a certificate of the DDO to the following
effect:
(i) that the men for whom overtime allowances are claimed in the bill have actually earned them by working overtime;
(ii) the periods for which overtime allowances are claimed in the bill have been checked with the initial records and found correct;
(iii) the overtime allowances are claimed at rates sanctioned by the competent authority; and
(iv) the overtime allowances have been taken into account in calculating the income tax due from the government servants noted in the bill.

Rule 66

Overcharges
Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or the Treasury Officer that the question of recovery from either of them may be considered.

Rule 67

Electronic disbursement of Government payments directly to the account of the beneficiary through the Central Electronic Payment Processing Centre (CePC) and submission of electronic scrolls to the Treasury by Reserve Bank of India (RBI), Public Accounts Department (PAD), Bhubaneswar.

(a) The disbursement of payments from Government Account to be made electronically through the Reserve Bank of India, Public Accounts Department(PAD) Odisha, Bhubaneswar.

(b) All Government payments/disbursements will be made electronically to the Bank account of the individual beneficiary. The Reserve Bank of India will make the payment through the designated portal by means of NEFT/ECS as the case may be, as per the e-Advice received from the Treasury through CePC.

(c) Petty expenditure not exceeding Rs.5,000/- (subject to change by notification by Finance Department from time to time) may be drawn in cash by crediting to the DDOs Current Account for disbursement to the vendor either by cheque or by cash.

(d) Payment towards statutory dues or utility charges such as municipality holding tax, electricity bill, telephone bill and water charges etc. should be made through e-payment facility. However, where such facility is not available, the amount may be drawn and credited to the DDO’s Current Account for subsequent payment by cheque to the concerned agencies.

(e) The CePC will serve as the Focal Point for routing through all electronic payments advised by the respective Treasuries and Sub-Treasuries using the RBI platform. It will consolidate the advice for e-payment received from the Treasury Officers and upload the same in the RBI secured web portal. There will be two levels of authentication of the e-Advice before uploading in the RBI secured portal. One of the designated Officer of the CePC will upload the e-Advice using his/her User ID and Password. Another designated Officer will issue necessary mandate to RBI, PAD, Bhubaneswar for e-Payment to the account of the beneficiary.

Rule 68  Payment by generation of electronic cheques:-

Govt. in Finance Department may authorize any of the DDOs/Class of DDOs to make payment by issue of electronic cheques.

(a)The DDO will generate Cheque numbers using his/her User ID and Password from the Treasury Portal.

(b) each cheque number will bear a prefix indicating the DDO code and the financial year.
(c) Each cheque number will be unique and will be in the format as will be prescribed.
(d) The details of cheques issued and the data of its encashment will be available in the concerned Treasury assigned to the DDO.
(e) The Reserve Bank of India, PAD, Bhubaneswar will provide the payment platform and will serve as a link bank for all the Treasuries in respect of all electronic cheque payments.
(f) The e-advice generated from the Treasury Portal by the CePC in respect of e-cheques will be transmitted separately to the Reserve Bank of India and RBI shall ensure payment to the beneficiary accounts through NEFT or ECS as the case may be and provide payment report accordingly.
(g) The DDO shall intimate the beneficiary/agency to whom payment is made either electronically or through SMS. A standard format for such communication may be provided.

Rule 69
Payment on death of Payee:-

1. Pay and allowances can be drawn for the day of the man’s death; the hour at which death takes place has no effect on the claim. Day for the purpose of this rule should mean a calendar day beginning and ending at midnight. The payment shall be made only to the legal heirs on production of the required certificate from the Competent Authority.
2. Payment of arrears of pay and allowances of a deceased Government servant is to be paid to the legal heir(s). The Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill from the Treasury. The claims should be supported by all the relevant certificates which the Head of the Office is required to collect from the legal heir(s) before payment of the claims.
3. In case of officials for whom authority for payment of salary etc. are received from the Accountant General, the Head of Office or the DDO shall refer the claims to the Accountant General for his authority before making any payment in such cases.
4. The procedure prescribed in this rule shall apply to the deceased non-officials including deceased non-official members of any Commission or Committee whether statutory or not, as applies to the claim for payment of pay and allowances of a deceased Government servant.

Note-1 Pay and allowance of a person who is certified by a Magistrate to be a lunatic, should be paid in accordance with the detailed procedure given in Appendix 19 under the provisions of Sec. 95 (1) of the Indian Lunacy Act, 1912.

Note-2 In any case of doubt, payment shall be made only to a person producing the legal authority.

Rule 70
Re-drawal of amount lost through misappropriation etc.

1. Principles and procedure to be followed for re-drawal of amounts lost through misappropriation etc. are detailed below:-

   (a) Report of losses on account of undisbursed pay, allowances, contingencies, loans, advances, Provident Fund money etc. caused due to misappropriation, theft, defalcation, burglary, embezzlement etc. are to be reported to the Accountant General (A&E), Odisha and to the Government in the Administrative Department as per the rules prescribed in the Odisha General Financial Rules (OGFR). If the report of such losses are received from the Accountant General, Odisha then acceptances of such report is to be communicated to them by the concerned office under intimation to the Administrative Department.

   (b) The amount of such losses as mentioned in (a) above when required to be re-drawn for
Rule 71

Payment of leave salary to Government Servants deputed to Foreign Service in India:-

1. When a Government Servant is sent under deputation on foreign service within India, the Administrative Department/Head of Department shall send an extract of the Leave account of the concerned Government Servant to the Foreign employer.

2. The Foreign employer while sanctioning the leave shall send a copy of the leave sanction order to the concerned Administrative Department/Head of Department as the case may be, as well as to the Accountant General (A&E), Odisha.

3. The leave salary will be initially paid by the Foreign Employer to the Government Servant on deputation which will be reimbursed to the foreign body on presentation of claims to the concerned Department from where the person was sent on deputation to foreign service.

4. While sending the claims to the concerned department, the Foreign employer shall give the name and designation of the Government Servant on deputation, nature and period of leave sanctioned, reference to number and date of such sanction and rate of leave salary and amount of leave salary paid to the employee.

5. On receipt of the claim from the Foreign employer concerned Department/Authority shall verify the claim and arrange to reimburse the amount within a month of receipt of the claim either by Bank Draft or by direct remittance to the Bank account of the Foreign employer. The expenditure will be debited to the Head of account to which the leave salary is debitable.

Presentation of bills in the Treasuries

Rule 72 Salary Bills:-

(i) All salary claims in respect of State Government employees both regular and contractual or otherwise shall be prepared only through HRMS by the DDO, unless otherwise directed by the Competent Authority. Provided that before presentation of the salary bills required absentee statement shall be obtained by the DDO to determine the entitlement of the persons performing duty in a month.

(ii) The DDO’s establishment shall submit the print copy of the salary bill duly signed by the DDO (either physically or digitally) in their book of drawal, at any time not later than five days before the last working day of the month.

(iii) The certificates required to be enclosed in the salary bill shall be prepared in one page and signed by the DDO for submission to the Treasury.

(iv) The DDO may take print out of the Payment Certificate (formerly called acquittance roll), or schedules along with salary bills as posted in the HRMS for the purpose of record keeping and preserve the soft copies for future reference.
(v) While submitting the salary bills through HRMS or other bills and IT platform of the Odisha Treasury Portal, a token number will be generated which will be quoted at the time of submission of hard copies of the bills in the Treasury.

(vi) In case of arrear bills involving calculation of due and drawn details, bills may be presented manually in the prescribed format. However, Finance Department may decide to dispense with the manual presentation of bills as and when required.

(vii) HRMS application or any other application to be notified by the Finance Department may provide digitally signed Payment Certificate, schedules of recoveries (GPF, PLI etc) along with beneficiary list containing details and the amount to be paid to each individual employee in form O.T.R-33 & 34 respectively.

(viii) Treasuries and Accountant General (A&E), Odisha can view and download the Payment Certificate and schedules in the electronic form as would be required by them.

(ix) Digitally signed electronic Payment Certificate and schedules will be preserved in the HRMS application for any future reference and shall be available to DDOs, Treasuries and Accountant General (A&E), Odisha.

(x) The payment details such as Treasury voucher number, RBI sequence ID in respect of salary bill and the payment made to individual employees will be shared from the IT platform to HRMS after completion of the payment and accounting process. This information shall also be made available to all DDOs and employees.

(xi) The procedure prescribed for submission of arrear salary bills and its withdrawal shall also be followed in this case for presentation of travelling allowance bills, re-imbursement of cost of medical expenses and contingent charges.

(xiii) For preparation of bills, a Bill Register shall be maintained in Form O.T.R-13.

### Rule 73 Submission of Travelling Allowance Bills:

Bills for travelling allowances other than permanent or fixed travelling allowances of Government servants shall be prepared and presented in accordance with the following rules:-

(i) The bill should be prepared in Form O.T.R-12 or any other form prescribed by the Finance Department.

(ii) When actual expenses are drawn on account of conveyances, details of conveyances transported should be furnished in the travelling allowance bill. When a circuitous route taken, the reason for doing must invariably be stated in the bill. For the purpose of drawing the allowances on account of a family, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowances are claimed, supported by a certificate that the actual expense incurred was not less than the sum claimed.

(iii) Separate bills in Form O.T.R-7 shall be submitted for Government servants of different grades under the travelling allowances rules, after countersignature by the controlling authority when the head of the office is not the controlling officer.

### Rule 74 Re-imbursement of the cost of Medical expenses:

The expenditure incurred by and to be reimbursed to Government servants, on account of medical attendance and treatment may be drawn in Form O.T.R-8 or any other form to be prescribed by Finance Department, under the primary unit “allowance”. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

### Rule 75 Contingent Charges:

1. The term “contingent charges” or “contingencies” means and includes all incidental expenses of a miscellaneous character, which are incurred for the management of an office as ‘an office’ or for the technical working of a department, other than those which under prescribed rules of classification of expenditure fall under such other heads as ‘works’, ‘repairs’, ‘stock’ or ‘tools and plant’, etc.

2. The procedure prescribed in this rule apply primarily to contingencies. Miscellaneous expenditure which is not classed as contingencies, is also subject to these rules except in so far as it is governed by any special prescribed rules of procedure for the purpose.

3. The terms ‘miscellaneous expenditure’ includes such classes of expenditure as grants in aid to educational institutions, scholarships, grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of the Governor,
compensation to Government servants for accidental losses, contributions to public exhibitions and fairs, and rewards.

**Rule 76  Classification of contingent charges:-**

Contingent charges incurred on the public service are divided into following classes:-

(1) **Contract contingencies:**- The contingencies which is placed in lump-sum annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.

(2) **Scale regulated contingencies:**- It comprises of such contingent charges which are regulated by scales laid down by a competent authority.

(3) **Special contingencies:**- It includes such contingent charges whether recurring or non-recurring, which cannot be incurred without the previous sanction of a competent authority.

(4) **Countersigned contingencies:**- It includes such contingent charges which may require the approval of controlling authority before they can be admitted as legitimate expenditure against Government, such approval usually taken in the form of countersignature on a detailed bill submitted to the Accountant-General.

(5) **Fully-vouched contingencies:**- It comprises contingent charges which require neither special sanction nor countersignature but may be incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without countersignature.

(6) **Works expenditure charged as contingent expenditure:**- Charges on account of petty works and repairs allotted to departments other than Works should be drawn in contingent bill. The name of the work, the serial number of the bill in the series of bills for that work, the number and date of the last bill, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charge shall be fully described and details furnished, where necessary, as to the rates and quantities. All sub-vouchers for individual payments shall be attached to the bill.

Provided that a bill which contains a charge for labour engaged departmentally, the drawing officer shall certify that the amount charged was paid on muster rolls maintained in accordance with the rules to labourers who actually worked on the work.

It is further provided that in the case of menials for whom no muster rolls are maintained, the Drawing Officer concerned shall furnish a certificate as detailed below:-

“Certified that all menials whose pay has been charged in this bill were actually engaged in Government Service during the period”.

(7) **Payment of labour charges or wages from contingencies:**- Manual labourers as well as temporary field establishments on surveys and settlements engaged on daily or on monthly wage basis are paid on contingent bills. While submitting the bills, the Drawing and Disbursing Officer shall furnish following certificates on the bills.

(i) “Certified that all persons whose pay has been charged in this bill were actually employed in Government service during the period concerned.”

(ii) “Certified that the rates of pay and dearness allowance of part-time and casual employees drawn in this bill have been fixed in accordance with the orders of Government in the Finance Department”.

**Rule 77  Bills for Contingent Charges:-**

(i) **Fully-vouched contingent charges:**-

(a) Officers whose contingent bills do not require countersignature should draw money from the Treasury by bills in Form O.T.R. 16 or any other form to be prescribed by Finance Department, showing full details of the charges.

Provided that sub-vouchers for more than Rs.1000 shall be submitted to the Accountant-General.

It is further provided that the Works Department Contingent bills may be drawn only by the divisional officer or such other officer as may have been specially authorized by the State Government.
(b) Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of State Government offices should be accompanied by the following certificates signed by the disbursing officer:

“Certified that the amount drawn on account of rent, rates and taxes in contingent bill No.……….., dated the ………….. was actually paid to the parties concerned and that –
No portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period of the charges were paid;
The expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid has been recovered from the undermentioned Government servants from whom it was due”.

(c) The following certificate, signed by the DDO, shall be attached with the contingent bills which include charges on account of expenditure on light refreshments at formal meeting and conferences:-

“Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by Government, from time to time, and that the prescribed monetary limits have not been exceeded”.

(ii) Charges regulated by scales and special contingencies: Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred, shall be drawn in the bill form O.T.R. 16 or any other form to be prescribed by Finance Department, with a full description of the charges and accompanied by sub-vouchers, above Rs.1000. In the case of special contingencies, the orders of sanctioning authority must be quoted and when expenditure, for which a lump sum is granted under a single special sanction is continued over more than one month the second and subsequent months’ bills shall bear a note of how much has been spent up to date under the sanction.

(iii) Countersigned contingencies; Abstract Contingent (AC) bill:-

(a) Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presentation of abstract bills in Form O.T.R. 17 or any other form to be prescribed by Finance Department, subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant-General.

(b) Wherever amounts are allowed to be drawn in advance on abstract bill for meeting expenditure on works it shall be compulsory for the authority or the department concerned to fix a limit for the amount that can be so drawn at one time. The limit may be expressed in terms of specific sum or a percentage of the sanctioned estimate or preferably both.

(c) In every A.C. Bill presented for payment, a certificate shall be attached to the effect that the monthly detailed bills for abstract bills drawn before the three previous months in case of works expenditure and expenditure incurred on account of relief operations like flood, cyclone, fire and other natural calamities and drawn before the previous month in case of other contingent charges have been submitted for countersignature to the Controlling Officer or if there be no Controlling Officer to the Accountant-General with all supporting sub-vouchers.

Note: 1 The monthly detailed bill for A.C. bills shall be prepared in Form O.T.R. 18 or any other form to be prescribed by Finance Department, with the heading “Not payable at the treasury” and shall be submitted to the countersigning authority, duly signed by the head of office.

Note: 2 In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorized by the countersigning officer.

Note: 3 When, in paying rewards to informers, or in any other case it is not considered desirable to discloses the names of payees, a certificate in the handwriting of the disbursing officer, to the effect that the reward has been duly paid, should be submitted to the Accountant-General in support of the payment in lieu of the payees receipts ordinarily required.

Note: 4 In the office of the Countersigning Officer, a register shall be maintained to show the date of receipt of the detailed bill against the A.C. bills, the date of dispatch of the counter signed bill to the office of the A.G. (A&E), Odisha and amount if any disallowed from the total bills.
Note: The voucher/vouchers disallowed if any by the Controlling Officer shall be communicated to the DDO and due compliance is to be given by the DDO to the objections raised failing which the amount shall be refunded to the Treasury to square up the abstract contingent bill drawn by the DDO.

Rule 78 Record of contingent expenditure:-
(i) A Register of contingent expenditure shall be kept in each office and the initials of the head of the office or of a Gazetted officer to whom this duty has been delegated by him or of a non-Gazetted officer to whom such duty may have been delegated with the express orders of Government, shall be entered against the date of payment of each item.
(ii) The contingent register shall be as in Form O.T.R-15 or any other form to be prescribed by Finance Department. For convenient separate registers may be maintained for each class of contingent charges.
(iii) The disbursing Officer shall watch the progress of expenditure under each detailed head with reference to the Budgeted appropriation for it.

Rule 79 Permanent advances:- Certain Government servants are granted “permanent advances” to enable them to meet contingent charges relating to their offices before drawing bills for the amounts. When a permanent advance is sanctioned it shall be drawn from the treasury on a voucher supported by a copy of the order sanctioning the advance. The sanction order shall remain valid for one year from the date of issue of the Order.

Rule 80 Cancellation and destruction of sub-vouchers:- For prevention of fraudulent use of sub-vouchers following rules shall be observed by all drawing and disbursing Officers as well as controlling officers in the matter of cancellation and destruction of sub-vouchers.
(i) The sub-vouchers which are not forwarded either to the Accountant-General or to the Controlling Officer along with bills but is retained in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the vouchers, the cancellation being initialed by the officer authorized to draw the contingent bills of the office. The cancellation should be made at the time when the Contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation should be made immediately after the payment is made and entered in the Contingent Register.
(ii) Sub-Vouchers submitted to the Controlling Officer should be duly cancelled by him after check and the cancellation should be attested by the Controlling Officer/or the Authorised Officer, at the time of countersignature of the bill.
(iii) In all cases in which the sub-vouchers are not required to be submitted to the higher authority, the Drawing Officer should certify in the bill that the sub-vouchers other than those attached to the bill have been so cancelled or destroyed that they cannot be used again. A similar certificate should be furnished by the Controlling Authority in respect of Sub-Vouchers submitted to him by the Drawing Officer.
(iv) Unless it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.
(v) Sub-vouchers which are required to be sent to the Accountant General should also be cancelled by means of a rubber stamp or manuscript, under the dated initials of the DDO or the Controlling Officer before presentation of bills into the Treasury.

Rule 81 Processing of claims presented in the Treasuries, role of Central electronic payment Processing Centre(CePC) and Reserve Bank of India, Public Accounts Department(PAD), Bhubaneswar:-
(i) All claims shall be processed in the Treasury on presentation of bills by the DDOs either physically or electronically along with the beneficiary list and the deduction schedules wherever required.
(ii) The Treasury shall verify the data of the bills in respect of their availability of allotment details, transfer details, recovery details and other necessary checks to ascertain that the bill is correct and complete in all respect and shall approve the advice for e-payment.
(iii) The CePC shall serve as the focal point for routing through all electronic payments advised by the respective Treasuries. It shall consolidate the advice for e-payment received from the
Treasuries and upload the same in the RBI payment platform for necessary payment. There shall be two levels of authentication of the e-advice to be uploaded in the RBI payment platform. One of the designated officer who shall upload the e-advice and another designated officer shall issue the necessary mandate for e-payment to the account of the beneficiary by the RBI, PAD, Bhubaneswar.

(iv) The Reserve Bank of India, PAD, Bhubaneswar shall not only provide the payment platform but also serve as the link Bank for all the Treasuries in respect of all e-Payments. The e-Advice generated from the Treasury portal by the CePC shall be transmitted to the RBI through their secured website. The designated officers of RBI shall download the advice and ensure payment to the beneficiary accounts through NEFT or ECS, as the case may be.

(v) In cases, where the payment could not be credited because of error in account number or otherwise, it shall be the responsibility of the RBI, PAD, Bhubaneswar to provide the details of the un-credited amounts indicating the fields of error in the beneficiary list which should be made available in RBI Interface of the Treasury Portal for necessary follow up action by the Treasury Officers and DDOs. On receipt of revised e-Advice containing the correct Bank details of the payee from the DDO and advice from the Treasury Officer as well as CePC, the RBI, PAD, Bhubaneswar shall ensure e-Payment to the beneficiary account in time and provide payment report accordingly.

(vi) The RBI, PAD, Bhubaneswar shall debit the State Government account through the “Drawing Account” opened in the PAD, Bhubaneswar for this purpose and also credit the Government account for un-credited amounts. Similarly, the Government account is to be debited at the time when the un-credited amount are to be paid into the beneficiary account electronically.

(vii) The RBI shall upload the e-Scroll in their secured website in respect of all the transactions advised by CePC.

(viii) The RBI, Bhubaneswar shall upload e-DMS in their secured website and RBI interface of Treasury portal in respect of all transactions that have been processed through them in the preceding month, on the first working day of the subsequent month. The CePC shall disaggregate the DMS Treasury-wise and upload in the Treasury Portal. The verified DMS in respect of the e-DMS shall also be uploaded by the respective Treasuries and made available to the RBI and Principal Accountant General (A&E), Bhubaneswar electronically in the Treasury Interface.

(ix) Physical register of undisbursed pay and allowances to be maintained in form OTR-14 by the DDO.

Rule 82 Role of existing Treasury Link Banks:
The existing Treasury Link Banks shall continue to provide scroll to the Treasuries in respect of Government payments and receipts if any which are processed through them. In other words, the transactions other than those processed through the RBI for e-payment to the beneficiary/payee shall be reported by the existing Treasury Linked Banks in the usual manner to the Treasuries.

Rule 83 Responsibilities of Heads of Office/ Drawing & Disbursing Officer for submission of bills:-
(1) The Head of Office/DDO shall collect the prescribed information from the employee/vendor/beneficiary etc. with supporting documentary evidence to facilitate e-payment.
(2) The Drawing & Disbursing Officer shall upload the information relating to Bank Account of the beneficiary in the DDO interface of the Odisha Treasury Portal before submission of bills to the Treasury.
(3) The monthly salary bills shall be prepared in the HRMS platform and to be submitted to the IT platform of the Odisha Treasury Portal.
(4) On successful entry and submission of the bill along with the payee list to the IT platform of the Odisha Treasury Portal, a reference ID and Token number will be generated. The DDO may take the print out of the payee list and attach it with the bill and submit it in the Treasury for drawal and retain a copy of it in his office for reference and record.
(5) After the bill is passed for e-payment, DDO shall be provided with a report by the Treasury containing the payment confirmation status. This report of successful payment to the beneficiary account will be recorded in the cash book, acquittance role or any other payment register of the DDO in token of disbursement of the claim.
(6) Unsuccessful payments shall be transferred to the suspense head "8658-Suspense-102-Suspense Account (Civil)-2771-Uncredited items under e-payment -79018-Unsuccessful e-Payments-936-Failed e-Payments" and accounted for in a system generated challan for each bill advised for e-Payment.

(7) The report regarding the uncredited amount shall indicate the nature of error in the beneficiary list. The DDO is required to collect the correct information and send an advice to the Treasury incorporating the revised payee list in respect of the uncredited amount.

(8) The DDO shall maintain a register of all un-credited payments containing the bill number, Reference ID, token number, Head of Account from which the original drawal was made and make a note in the register regarding subsequent payment to the Bank account of the payee based on the payment report received from the Treasury.

(9) Preparation of bills other than the salary bills shall be made through the IT platform of the Odisha Treasury Portal in the prescribed format and hard copy of the bills along with the documents /vouchers/sanction orders required if any shall be attached to the Bill for necessary payments. Other procedures for e-payment to the beneficiary accounts shall be followed like that of the salary bills.

(10) The procedure to be observed by disbursing officers of the Public Works and Forest Departments in making withdrawals from the Government Account shall be regulated by provisions outlined separately in these rules. Provided that the expenditure to be incurred in the Public Works Department on pay, travelling allowance and contingency etc., not charged directly to works, shall be drawn on bills presented at the Treasury for payment.

(11) When a person not in Government employment claims payment for work done, services rendered or goods and articles supplied, refund of revenue, deposit repayment, refund of earnest money deposits, refund of examination fees, share capital contribution to co-operatives/corporation etc. such claims shall be drawn by the DDO through the Book of Drawal with supporting documents for payment.

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**Pension Payments**

**Rule 84**

(1) The pensions of the State Government Pensioners may be paid from any treasury in India or from the authorized public sector banks performing the function of a Drawing and Disbursing Officer in respect of the pensioners.

(2) Pension payment for this rule includes;

- (ii) Pension payable to erstwhile employees of the primary school/Aided school/Aided college teachers under the authority of Controller of Accounts.
- (iii) Pension payable to freedom fighters, not being a service pension, granted or customarily payable to, or in respect of a person on political consideration or compassionate grounds.
- (iv) Pension payable to ex-members of Odisha Legislative Assembly.
- (v) Family pension payable to eligible members of a deceased Government Servant/Pensioner mentioned above.
- (vi) Gratuity payable to the above mentioned pensioners as applicable.
- (vii) Pensions/Family pensions payable as an agency function on behalf of Government of India/Government of other states.

(1) Payment of military pensions and political pensions in Odisha Treasuries debitable to the Central Government account will be regulated by the rules laid down in the compilation of the Treasury Rules issued by the Central Government.

(2) If a procedure different from that prescribed in these rules is applicable in a treasury of any other State Government in respect of pensions payable there, that procedure will apply to the pensions chargeable to the revenues of Odisha which may be paid at those treasuries, in the absence of any orders of Government to the contrary.

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**Rule 85**

**Place of payment:**-
(1) Pension payable in India may be paid from any Treasury in the state or through authorized Public Sector Banks.

(2) Provisional pension, where payable through Head of Office, shall be drawn by the Head of Office in which the Government Servant/other employees served immediately prior to his/her retirement.

Rule 86 Transfer of pensions:-

(1) Treasury Officer-in-charge of a district treasury on receipt of application from the pensioner may transfer the payment of a pension from one district to another within the State and the following procedure shall be observed for this purpose.

(2) On receipt of an application for transfer from one treasury to another the Treasury Officer will call for the pensioner’s half of the pension payment order and enface on both halves thereof last payment certificate indicating date/month up to which the payment has been made along with rate of payment and forward both the portions of the PPO to the Treasury Officer who will in future pay the pensions.

(3) In cases where the pensioner’s half of the pension payment order is lost and renewed under the provisions of this rule at the time of transfer the fact that the pensioner’s half of the pension payment order has been lost should be intimated to the Treasury Officer of the District to which payment is transferred. Simultaneously with the issue of payment order to the new treasury the fact of transfer should be intimated to the Accountant General.

(4) A Treasury Officer-in-charge of a district treasury may also authorize payment of pension in any of the outlying treasuries subordinate to the district treasury and may transfer the payment of pension from such subordinate treasury to the district treasury or from one subordinate treasury to another in the same district, on receipt of application for the same.

(5) When a pensioner applies for transfer of payment of pension from a treasury in Odisha to a Treasury outside Odisha, the Treasury Officer shall call for the pensioner’s half of the pension payment order and forward both halves to the Accountant-General, Odisha along with two slips containing specimen signature or thumb or great toe impression as the case may be of the pensioner, two nos of recent passport size photograph and record in both halves of the PPO, the last payment made up to that date with rates at which the pension payment has been made. All these papers along with both halves of the PPO shall be transmitted to the Accountant-General, Odisha.

(6) The Accountant-General, Odisha thereafter, will take necessary steps to transfer the PPO documents to the proper quarters for necessary payments of pension at the place desired by the pensioner.

Rule 87 Authority to issue Pension Payment Order (PPO)

(1) The Payment of Pension may be made only on the basis of PPO issued by the Accountant General, Orissa, in respect of retired State Government employees, Freedom Fighters and ex-members of Odisha Legislative Assembly.

(2) As regards payment of pension to teachers and staff of Primary school/Government Aided Educational Institutions, the payment may be made on the basis of the PPO issued by Controller of Accounts, Government of Odisha.

(3) The payment of pension on behalf of Government of India/Government of other states may be made on the basis of PPO issued by the Accountant General, Odisha.

Rule 88

(1) In issuing a pension payment order, the issuing authority shall attach to the order (i) specimen signature of the pensioner if he can sign, or else the thumb and finger impressions of
pensioner's left hand. The specimen signature and thumb and finger impressions should be duly attested by the head of the office concerned or by some other officer authorized by the Head of Office where the pensioner has last served.

(ii) an attested copy of the passport size photograph of the pensioner and a joint passport size photograph of his/her spouse wherever applicable.

(iii) personal mark of identification of the pensioner supplied by the Pension Sanctioning Authority.

(iv) Copy of nomination Form (OCS Pension Form-C) received from the Pension Sanctioning Authority to the authority of PPO issued by the Office of the AG (A&E), Odisha/Controller of Accounts, Odisha, Bhubaneswar as the case may be.

(2) (i) The Issuing Authority shall also mention the date from which pension becomes payable and (ii) to mention whether family pension is payable and date of commencement of family pension. (Family pension is payable from the date following the day on which the pensioner/Govt. Servant dies).

**Rule 89**

**Receipt & Filing of PPO**

(1) On receipt of Pension Payment Order at a treasury, the Treasury shall create the database of the pensioner in their computer system on receipt of the PPO. A unique ID shall be generated for each PPO. This ID shall be mentioned on the PPO file of the concerned pensioner for future reference.

(2) Once the data is fed into the system, it shall be verified and authenticated by the Treasury Officer. Any change of the pensioner data after that shall not be allowed without the approval of the PPO Issuing authority and Director of Treasuries & Inspection, Odisha, Bhubaneswar.

(3) The Register for PPO shall be maintained at treasury separately for each type of pension. The copy of the database created in the system for each pensioner, on the basis of information fed from PPO, shall be generated from system and filled in the Register after taking the signature of the Treasury Officer.

(4) Register of Pension Payment Orders:- Each disbursing Officer shall keep a register in Form O.T.R. 19 for the Pension Payment Orders issued on his office, which will serve as an index. The column of remarks shall be filled in when both portions of the order are returned on account of death of the pensioner or on application for transfer of the pension papers to another district or otherwise.

(5) On receipt of an intimation about the death of a pensioner prompt action shall be taken by the concerned Treasury to record the fact in the register and on the disburser's half of the Pension Payment Order.

(6) Pensions which are not granted for life, but are subject to special conditions, e.g., when they are to cease on marriage or at a given age, or under other specified circumstances, shall not be entered in the same register with other pensions but shall be recorded in special registers to be kept for the purpose. An additional column shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category.

**Rule 90  Renewal of pension payment order**

(a) The Treasury Officer shall be the authority to renew Pension Payment Orders without reference to the Accountant General/Controller of Accounts in cases in which pensioner's portion is lost, worn or torn or the entries on the reverse of either the pensioner's or the disburser's portion are completely filled up.

(b) The renewed Pension Payment Orders shall bear the old number, date and signature/facsimile signature of the issuing officer. The old PPO, if available, shall be retained after cancellation by the Treasury Officer for three years and then destroyed.

(c) A note regarding issue of the new Pension Payment Order shall be made in the remarks column of the Pension Payment Orders Register. The Treasury Officer shall personally verify the record of the Pension Payment Order before signing the new Pension Payment Order.

(d) On the renewal of a Pension Payment Order, the portion of the original order containing pensioner's signature or his thumb impression, as the case may be, and the copy of
his/her photograph shall be cut off from the old and pasted on the renewed Pension Payment Order.

**Rule 91**

**Issue of duplicate copy of Pension Payment Order**

(1) When both the halves of a Pension Payment Order are lost after commencement of payment, reference to the Accountant General for issue of duplicate Pension Payment Order may be made by the Treasury with reference to the records and registers maintained thereof even though payment is made through Public Sector Banks. This procedure shall also apply to the payment of pension through Public Sector Banks.

(2) If both the halves of a pension payment order are reported lost in transit due to any reason before commencement of payment, the Accountant General/Controller of Accounts shall issue a duplicate Pension Payment Order on receipt of a report from the Disbursing Officer to that effect which shall be prominently marked as “Duplicate No Payment to be made against original pension payment order”.

(3) A note to this effect shall also be kept by the Authority issuing the Pension Payment Order against the relevant entry in the Register of Pension Payment Order issued by them before forwarding the duplicate pension payment order (both halves) to the Disbursing Officer. Before commencing the payment following further action shall be taken by the Disbursing Officer, namely:-

   (a) It shall be verified from the Register of Pension Payment Order maintained in the Treasury (Form No. O.T.R. 19) that the payment has not been made to the pensioner on the basis of the original pension payment order.

   (b) A confirmation shall be obtained from the pensioner and kept on record that he has not received any payment against the original Pension Payment Order. He/she shall also furnish an undertaking that he/she shall surrender to the Disbursing Officer the original pension payment order if traced out later and shall not claim any payment on its strength.

   (c) First payment of pension against the duplicate Pension Payment order shall in no case be authorized at an office other than the one mentioned in the original pension payment order.

**Rule 92**

In commutation cases, the Accountant General shall issue the authority for the payment of the commuted value of portion of pension commuted along with a communication intimating the date of commutation, the revised pension payable after commutation and the date from which it is payable shall be noted in both halves of the Pension Payment Order by the Disbursing Officer under his attestation, quoting Accountant- General’s letter as authority, under intimation to the Accountant General. After the commuted money is paid, the voucher for the commuted value shall be sent to the Accountant-General in separate schedule. Payments of pension from the date of commutation will be made at the revised rates based on the amended Pension Payment Order.

**Rule 93**

**Payment of commutation money:**-

The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant-General, only to the person legally entitled to receive it and not otherwise.

**Rule 94**

**Payment of Pension**

(1) First Payment at Treasuries:- When payment of pension is authorized in a District Treasury, the Pension Payment Order shall be entered in the register in Form O.T.R-19. When the Pensioner appears to receive his/her pension for the first time, the Treasury Officer shall identify the pensioner with reference to the photo pasted on the pension payment order, the specimen signature or the left thumb impression as the case may be. The pensioner portion shall be handed over to the pensioner after proper identification and payment.

(2) When the payment of a pension is authorized at a Sub-Treasury, the Pension Payment Order shall first be entered at the district treasury in the register in Form O.T.C. 36 and a note made in the Remarks column of the register indicating the name of the sub-treasury at which the pension is payable and also the date of birth of the pensioner. Both the halves shall be transmitted to the Sub-Treasury Officer who shall after recording the necessary entries in the register of Pension Payment Order, retain the portion meant for Treasury and
deliver the pensioner’s half to the pensioner after payment. The pension shall be drawn using Form O.T.R-20.

(3) There should be two registers, one for political and the other for service pensions. The sub-Treasury halves of the Pension Payment Orders shall be kept under the safe custody of the Sub-Treasury Officer.

Rule 95 Manner of Payment

(1) Pension fixed at monthly rates are payable on the last day of the month or as may be notified by Govt. in Finance Department from time to time.

(2) Disbursement of provisional pension shall be made on the last working day of the month to which it relates. The disbursement of provisional pension drawn by the head of office shall be made in the same manner in which pay and allowances are disbursed by him.

(3) If last working day(s) of the month happens to be holiday(s), then the date of pension disbursement shall preceed by one day or more or as shall be decided by the Finance Department. However, for the month of March for payment of pension/provisional pension and submission of bill shall be made after 31st of March.

(4) A pensioner not residing in India may draw his pension through a duly authorized agent who has executed a bond to refund over payments made to the pensioner and produces a certificate from a Magistrate or a notary, once in a year, that the pensioner was alive on the date up to which the pension was claimed/paid. The name of the authorized agent who has furnished the indemnity bond and is allowed to draw pension should be entered prominently on the disburser’s half of the Pension Payment Order.

(5) When a pensioner is a minor, or is for any other reason incapable of managing his/her own affairs, and has no regularly appointed manager or guardian, the Collector may on application by or on behalf of the pensioner and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving pension on behalf of the pensioner. Payments of pension may be made to such manager or guardian in the same way as to the original holder of PPO; provided that sufficient proofs are furnished at the time of payment of pension for the month of November that the original pensioner is alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the Collector.

(6) Claims for provisional pension sanctioned in respect of a retired Government servant shall be preferred by the Head of Office separately for each

(7) Claims for pension sanctioned under the Odisha Old Age Pension Rules/any other pension sanctioned as social security measure, shall be drawn in Form-O.T.R-22 by such authority as shall be decided by the concerned Administrative Department in consultation with Finance Department and shall issue guidelines regarding the manner in which it shall be disbursed to the individual beneficiary.

(8) The Drawing Officer of such pensions as outlined in Sub-Rule 7 above shall draw in form O.T.R-23 and be responsible for disbursement of the claim to the proper beneficiary against whom pension has been sanctioned/drawn and he should ensure proper acknowledgement in support of the disbursement. Un-disbursed pension if any shall be refunded to the Treasury by way of challan deposit.

Rule 96 Sanction and payment of Gratuity:-

(1) Save as hereinafter provided gratuities shall not be paid except on an authority received from the Accountant-General, to whom the sanction is communicated by the Pension Sanctioning Authority or by another Audit Officer. Payment can be claimed on the letter of authority itself, and no separate bill is necessary.

(2) A gratuity payment order shall remain in force for one year only from the date of issue of the order and no such order shall be retained in a disbursing office if payment has not been made on it within a year of its issue.

(3) Provisional gratuity sanctioned by the Pension Sanctioning Authority in respect of a retired Government servant, whose pay and allowances was drawn on establishment pay bills immediately before his retirement, shall be drawn by the head of office in which he last served in form O.T.R-21 and disbursed to the gratuitant.

(4) The above provisions for the drawal and disbursement of provisional gratuity to the gratuitants
by the Head of Office shall apply mutatis mutandis to the drawal and disbursement of provisional death-cum-retirement gratuity payable to family of a deceased Government servant who died while in service and whose pay and allowances immediately before his/her death was being drawn on establishment pay bills where he/she last served.

Rule 97 Periodical identification of pensioners:

1) Once in a year in the month of November, the Pensioner shall submit a Life certificate to the Pension Disbursing Authority either appearing in person or through the digital life certificate “JeevanPramaan”.

2) At the time of submission of Life Certificate in the month of November, the Pensioner is also required to submit a non-employment certificate, non-marriage or re-marriage certificate wherever applicable.

3) Where owing to old age or infirmity or in consequence of some physical disability, it is not possible on the part of the pensioner to appear in person to the Treasury/Bank to provide the declaration as mentioned in Sub-Rule 1 above and where the pensioner is unable to provide the life certificate “JeevanPramaan”, in such cases the Treasury Officer/Pension Disbursing Authority, on request from the Pensioner or his agent, shall obtain the life certificate by arranging personal visit to the residence of the Pensioner/Family Pensioner, so that the pension payment shall not be disrupted.

Rule 98 Undrawn Pensions and arrears:

1) Unless the Government by general or special orders direct otherwise, a pension remaining undrawn for more than a year shall cease to be payable by the disbursing officer. If the pensioner afterwards appears or a claim is presented on his behalf, the disbursing officer may make the payment on fulfilment of the conditions for which the payment was stopped.

2) If in any case a pension remains undrawn for three years in the case of a service pension or six years in the case of a Political Pension it shall not be paid by the Pension Disbursing Officer without the authority of the Accountant General/Controller of Accounts as the case may be.

3) If the suspension of payment is attributed to error or neglect of any Government Officer, the Accountant General may direct payment of the arrears on his own authority after due verification.

Rule 99 Arrears of Deceased Pensioners:

Subject to any rule or order issued by a competent authority in this behalf, the procedure for payment of arrears of pensions due in respect of a deceased pensioner shall be regulated by the following rules:

(a) Pension can be drawn for the day of a Pensioner’s death. The hour at which death takes place has no effect on the claim.

(b) On the death of a pensioner, payment of any arrears actually due may be made to his/her heirs, provided that they apply within one year of his/her death. Arrears claimed after one year of death shall not be paid without the sanction of the authority by whom the pension was sanctioned. Such sanctions shall be forwarded to the Pension Disbursing Authority through the Accountant General/Controller of Accounts as the case may be.

(c) The provisions of payment of arrears of pay and allowances due in respect of a Government servant shall be applicable for payment of arrears of pension due in respect of a deceased pensioner. In the event of death of a pensioner after commencement of pension payment, the Treasury Officer concerned has the power to make the payment of arrears to the legal heirs provided the claim is presented within one year of the death of the pensioner.

(d) Where nomination form (Pension Form-C) has not been received from the Office of the Accountant General, Odisha/Controller of Accounts along with the pension documents, the Pensioner shall register names of his/her heirs with the Treasury Officer in OCS Pension Form-C to receive the arrears of pension/gratuity/commutation etc. in case of his/her death. A copy of such nomination received from the pensioner shall be forwarded to the Accountant General/Controller of Accounts by the concerned Treasury Officer for their record.

(e) On receipt of the nomination from the pensioner, the Treasury Officer shall ensure that the name(s) of the heir(s) specified in the nomination form submitted by the pensioner is/are entered in the register of pension Payment Orders as well as on the Treasury Copy of the
Pension Payment Orders under his/her signature and attach one copy of the nomination form to the Pensioner half, for record and reference at the time of need.

(f) In the event of death of the pensioner, the nominated heir/heirs may claim the arrears of pension/gratuity/commutation value payable to the deceased pensioner, in the following format along with the death certificate of the pensioner and the legal heir certificate.

I/We _______________________ do hereby declare that I/We am/are the ___________________ nominated heir(s) of the late pensioner(name)__________________ bearing Pension Payment Order No._______________ who died on the __________ _____ day of the year _______ as per death certificate and I/we am/are eligible to claim the arrears as per the nomination.

signature of the Nominee

(g) On receipt of the application from the nominee, the Treasury Officer will verify the genuineness of the claim from the records and nominations available in the Treasury and make payments to the claimant if found correct.

(h) If there are more than one nominated heir, the arrears should be paid to the one who produces written authority from other nominated heirs waiving their claims in his favour or all the nominated heirs should attend together to receive payment, in which case payment of the amount should be made to them as per the ratio of shares mentioned if any in the nomination form or in equal shares.

(i) The arrears due in respect of a deceased pensioner who immediately before his death, was being paid provisional pension through the head of office, shall also be payable in accordance with the provisions of this rule on the finalization of the pension claim. In such case the limitation of one year from the date of death for claim of arrears by the nominee shall be counted from the date of issue of Pension Payment Order or other Authority for payment of gratuity and commutation etc.

(j) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's half of the pension payment order along with the death certificate and legal heir certificate, or if no pension payment order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(k) After payment of the arrears of pension, both halves of the Pension payment order shall be returned to the Accountant General (A&E), Odisha in form O.T.R-24 with a report of the date of death of the Pensioner, except in the case of pensioners governed by the Family Pension Scheme, 1964 in which case the pensioner's portion of the pension payment order shall be returned to the widow/widower(s) and the disbursers' portion shall be retained by the Treasury Officer for payment of Family Pension.

(l) In case of death of service pensioner, where family pension is authorised, eligible family pensioner shall submit to the disbursing authority with the following documents: copy of the Death Certificate, recent passport size Photograph, Bank Accounts details & relevant Identification document. On receipt of the information, the disbursing Authority shall release the family pension. Provided that, where the service pension is being paid to the joint Bank Account of pensioner & his/her spouse, the family pension shall be disbursed only on receipt of copy of death certificate.

Rule 100 Report to the Accountant General.

(1) Every pension disbursing officer shall submit to the Accountant-General every six months, a statement of cases of failure to draw pensions for more than 3 years and 6 years. The statement shall be prepared in two parts Part-I showing the names of all pensioners who have not drawn their pensions for six years, or for three years, in case of the pensions classed as political pensions or service pensions. The other part shall show the names of pensioners, other than those included in the former part, who have not drawn their pensions for more than three years. The reason for the non-drawal, if known shall be stated against each name.

(2) The disburser's halves of the Pension Payment order of all pensioner whose names are included in Part-I of the statement and also deceased pensioners where the arrears of pensions due are not claimed within one year of the pensioner's death, shall be returned to the Accountant General(A&E), Odisha along with the statement.

When a pension ceases to be payable during the lifetime of a pensioner, both portions of Pension Payment Order shall be returned by the disbursing officer to the Accountant General (A&E), Odisha after making the last payment and with a note recording the reason for the cessation of the pension.
Rule 101  Periodical review of family pension granted under special circumstances as per Chapter –XXVIII of the Civil Service Regulation
The pensions granted under article 740, 746-B and 146-BB of the Civil Service Regulations or under the Odisha Civil Service (Extraordinary Pension) Rules to the parents of deceased Government servants are subject to review to verify whether the pecuniary circumstances of pensioner has changed or not. For the purpose of this review the following procedure has been prescribed:-

(a) On the 1st of May each year, the Treasury Officer who disburses the pension will give the District Collector in regard to each such pensioner a form appended below, with the request to cause enquiry and to fill in the sources and amount of income of each pensioner. The District Collector shall have the information verified by a gazette officer subordinate to him and return the form to the Treasury Officer not later than the 1st June, with a certificate as prescribed therein, with an explanatory note for the difference found, if any, from the information supplied in the preceding years’ certificate. The Treasury Officer will forthwith transmit the certificate to the Accountant General(A&E), Odisha. If the certificate reveals any improvement in the pecuniary circumstances of the pensioner, the Accountant General(A&E), Odisha will report the matter for the orders of Government, otherwise the pension will continue automatically.

Certificate regarding the pecuniary circumstances of the pensioned parents of the

The above facts and explanation have been verified by __________________________
Designation_______________

I hereby certify that the pecuniary circumstances of the pensioner is such as to justify the continuance of the pension during the current financial year.
I hereby certify that the pecuniary circumstances of the pensioner is such as not to justify the continuance of the pension during the current financial year.
(Strike out which is not applicable)

Signature_________________
District Officer of________________
Date___________

Rule 102  Special Rules applicable to political pensions
1) Every disbursing officer, shall maintain a register of political pensions payable by them showing following information for each pension separately.
   (a) Origin and nature of the pension and the ground on which it was sanctioned.
   (b) amount and period of payment;
   (c) the orders of competent authority sanctioning its payment;
   (d) the name and residence of the pensioner with specification of shares, if any;
   (e) reference to the Register of Pension Payment Orders;
   (f) any special condition attached to the grant of the Pension.
   (g) Any other matter worthy of note in connection with the pension.

2) In cases where Political Pensioners are exempted from personal appearance, the disbursing Officer, if entertains any doubt which he has no convenient means of removing shall refer the case to the Government through his immediate superior for orders indicating the reasons of such doubts.

3) In case of the widow recipients of Freedom Fighter’s Pension, terminable on their marriage or re-marriage, the provisions for obtaining declaration as provided under the rules in respect of widow recipients of family pension shall also apply.

Rule 103  Pension Payments through Bank

All pensioners drawing pension from the Authorised Bank in Odisha shall be under the jurisdiction of the “State Pension Treasury”. All the paying branch of Banks authorized to disburse pension to the State Pensioners, shall designate a nodal/link bank of their Bank in the State Capital.
Nodal/Link Bank of each branch after collecting the scrolls from paying branch will prepare the summary sheet and submit the same to State Pension Treasury.

(i) The paying branch is one from where the pensioner is drawing his pension.

(ii) The paying branch is responsible for disbursement of pension to the pensioner. It is also responsible for accounting of gross pension and tax deduction at source under the relevant Income Tax Act.

(iii) The paying branch will obtain necessary certificates such as Life Certificate, Non-Employment Certificate, Non-Marriage/remarriage certificate and undertaking for recovery of excess payment made to the pensioner, if any, from the pensioners/ family pensioners as applicable under the relevant pension rule and retain the same. The branch shall furnish a declaration to this extent in the monthly payment scroll.

(iv) Payment of commuted value of pension (CVP) shall be made by the Pension Paying branch on the Original Authority received for the same. After payment, the voucher along with the confirmation certificate of payment shall be returned to the link/nodal branch for onward transmission to the A.G. (A & E), Odisha through the State Pension Treasury. A separate scroll for payment of CVP shall also be submitted to the State Pension Treasury.

(v) No payment of gratuity shall be made by the authorized Public Sector Banks to the pensioners but in case the paying branch makes any gratuity payment on any authority, the original voucher along with the gratuity payment order should be returned to the nodal/link branch for onward transmission to the State Pension Treasury.

(vi) The Authorization for recovery/recoveries of outstanding Government dues if mentioned in the gratuity payment order should be credited to the appropriate head of account and copy of the challan in support of the deposit shall be submitted to the State Pension Treasury along with the scroll of receipt and payment.

(vii) The detail procedure and the forms prescribed by Finance Department for preparation of scrolls, other returns, if any, as amended from time to time shall be followed.

(viii) The paying branch shall send the physical records of disburser’s half and physical copy of scrolls or electronic scrolls to the Nodal Branch, in case of requirement, for the purpose of verification by the State Pension Treasury.

(ix) The paying branch should prepare category-wise pension and CVP payments and recovery scrolls. In case of doubt, the paying branch shall approach the Link/Nodal Branch or the State Pension Treasury or the Treasury from which the record has been transferred to determine the correct category/classification under which the pension is to be identified.

(x) In case there is any change in pension payments in any particular month as compared to the pension payment of preceding month, for any reason, the paying branch shall record suitable reasons in the remarks column of the payment scroll for that month. If pension payment has been stopped entirely for reasons of death of a pensioner or non-submission of any certificate, or transfer of pension account to other pension disbursing authorities etc. the relevant particulars are to be recorded in the scroll of the month in which the change has taken place.

(xi) Whenever there is change in the basic rates of pension and/or dearness relief on pension, the paying branch shall call back the pensioner’s half of the PPO and record thereon the changes indicating, inter-alia, the date(s) from which the changes are effective. After this is done, those halves shall be returned to the pensioners.

**Rule 104  Role of link/Nodal branch.**

(1) On receipt of copies of scrolls from all the paying branches supported by necessary documents, the link/nodal branch of the bank shall check the scrolls and prepare a summary sheet in the prescribed format incorporating therein the payments as well as the recoveries made by all the paying branches linked to it.

(2) The link branch shall send both soft copies and hard copies of the summary sheet with the detailed payment scrolls to the State Pension Treasury for the purpose of accounting.

(3) At the end of the month, link/nodal branch shall prepare date wise monthly statement (DMS) indicating pension payments and recoveries and submit the copies to the State Pension Treasury for quick accounting and reconciliation as well as verification.

(4) The link branch shall also comply the doubts of the State Pension Treasury in respect of...
Rule 105  Role of State Pension Treasury.
(1) The State Pension Treasury shall be responsible for preparation of monthly account and submit the same to the Accountant General.
(2) For all existing pensioners taking pension through public sector banks, the Treasury Officer of the State Pension Treasury shall maintain a bank-wise Pension Payment Check Register which will contain the name of the pensioner, PPO No., monthly record of payments made by bank and pensioner basic records for each bank.
(3) On receipt of scrolls/summary sheets etc. from the Link branches of the Authorized PSBs, the State Treasury shall check the payment and recovery scroll, Summary sheets, pension scrolls and certificates that they are complete in all respect.
(4) The State Pension Treasury shall be responsible for keeping a data base for all the pensions paid by the State Government through the Public Sector Banks.
(5) Date-wise Monthly Statement (DMS) submitted by the Link Banks shall be verified by the State Pension Treasury, returned to the Link/Nodal Branch and submitted to the AG (A&E), Odisha after reconciliation along with monthly accounts as prescribed.
(6) On scrutiny of the scrolls/summary sheets etc. received from the link branches, discrepancies noticed, if any, shall be rectified by the nodal/link branches and till that time the accounting process shall not be finalized.
(7) If there is excess payment to pensioner/family pensioner solely due to the mistake of Bank and the excess amount is irrecoverable, then the Bank would compensate the loss to the Government by way of depositing the loss amount through Treasury challan otherwise the subsequent accounting and reimbursement will be held up by the State Pension Treasury and Reserve Bank of India.
(8) The State Pension Treasury shall provide scrolls, vouchers and other required documents for reimbursement of the pensions relating to pensioners of All India Services, Central services, Railways, Defence and other State etc. to the Directorate of Treasuries and AG (A&E), Odisha for reimbursement of such claims by the State Government.
(9) The State Pension Treasury shall prepare the monthly accounts for submission to the office of AG(A&E), Odisha in the prescribed format as well as a bank wise abstract of pension payments.

Rule 106  Fund settlement at RBI
(1) All the link branch of the Pension Paying Agency Banks shall forward to the banking department, RBI, Bhubaneswar, a consolidated statement containing the details of number of pensioners and amount paid to them for fund settlement.
(2) Reserve Bank of India shall forward Date-wise Monthly Statement (DMS) to all the concerned authorities i.e. State Pension Treasury, AG(A&E), Odisha and Finance Department intimating the day to day fund settlements between Agency Banks and State Government account. AG(A&E), Odisha after reconciliation with the actual scrolls received from the Agency Banks through State Pension Treasury shall forward the verified date-wise Monthly Statement (VDMS) on the monthly basis to RBI for any further adjustments.

Rule 107 Payments for purchase of Goods and Services
(1) The terms “stores” include all articles and materials required for the public service or coming into an office’s possession for various purposes including stationery and printing materials, machinery, tools and plants etc.
(2) As a general Rule, payment for supplies of “stores” is not permissible unless the materials have been received and verified as per the order fulfilling the quality, quantity and other specifications.
(3) Payment prior to the verification of the quality and quantity of the materials may be permitted in exceptional cases where adequate safeguards exists/obtained to secure the Government against all possible losses in the event of the materials being found defective or not as per the specifications for which order has been placed.
(4) If not provided otherwise by any Departmental Code or manual, all payments for purchase
of stores shall be accompanied by a certificate that the articles detailed in the purchase order have been actually received and entered in the stock register, that their quantities are correct and their qualities are good and according to the specifications. Suitable notes shall be recorded regarding payments on the invoices concerned to avoid/prevent any double payment in future.

Rule 108 Purchase through Government e-market place (GeM)
1. All Government Departments are required to procure goods and services through Government e-market Place (GeM) to achieve best value for money.
2. In exceptional cases procurement of goods and services can be made through open bidding. In such cases a certificate is to be furnished by the officer responsible for the procurement to the effect that the item/items procured either is not available on GeM or the price discovered in open bidding for a similar or better quality material is less than the price available at GeM portal.
3. In case of purchases through GeM payment to the seller is to be ensured through GeM platform within ten days of issue of Consignee Receipt and Acceptance Certificate (CRAC) by the buyer.
4. Detailed procedure for procurement of goods through GeM and payments thereof as issued from time to time by the Finance Department shall be observed.

Rule 109 Works Expenditure
(1) The rules apply to expenditure on special services connected with the construction, repair and maintenance of building, roads and other works of public utility, whether carried out by the Works Department or the Forest Department or under special orders of Government using or requiring such works.
(2) When contingent bills are drawn for works expenditure details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall invariably be entered in the bill. A full description of each item of the expenditure together with details, where necessary showing the rates and quantities shall be given and sub-vouchers together with the actual payee's receipts shall be furnished under the rules.
(3) Payments by Cheques: In cases where a disbursing Officer is authorized to draw cheques on the treasury or bank, all payments in respect of works expenditure shall as far as possible be made by cheques. In drawing such cheques the disbursing officers shall be guided by the general rules.

Note: - It is not permissible to draw self cheques at the end of the year and deposit them in the departmental cash chests for the purpose of showing the full amount of the grant as utilized.

Note: - Payments due to contractors shall be made to them directly in accordance with provisions of these rules to their Bank account.

(4) Payments to labourers: As a general rule and subject to such exceptions as may be authorized by special rules applicable to particular department, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of labourers, number of days they have worked and the amount due to each of them. The daily attendance and absence of labourers must be so recorded to prevent tampering with or unauthorized additions to the entries once made. Such payments shall be accompanied by a certificate as given below:

"Certified that all menials whose pay has been charged in this bill were actually engaged in Government service during the period concerned".

(5) If any labour payment remains unpaid, the details thereof must be recorded separately in the muster-roll in which they were originally drawn. Unpaid labour charges shall subsequently be carried forward from muster-roll to muster-roll until they are paid.

Rule 110 Payments to Work charged Establishment:- Wages of members of work-charged establishment shall be drawn on the form of pay bill of establishment or on such other form as specially prescribed for any particular department.

The names and claims of the entire work charged establishment concerned, including absentees must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the period shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

Rule 111 Payment to suppliers and contractors:- Unless in any case the Government after
consultation with the Accountant-General, Odisha direct otherwise, payments for all works done otherwise than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared as far as possible by the claimants themselves in authorised forms of bills and no payment other than an advance payment may be authorised unless the correctness of the claim in respect of quantities and rates as well as the quality of the work done or supplies made have been accepted and all calculations carefully checked by a responsible officer. Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant-General, measurement books should be kept in such form and according to such methods as may be authorized by departmental Code or Manual.

**Rule 112  Payments for works done through local bodies:-** When the maintenance of any Government buildings or roads is entrusted to a local body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor. If lump sum payment has been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

**Rule 113  Advances to contractors:-** As a Government rule and subject to such exceptions as may be authorized by Government, no payment can be made to a contractor except for work actually done or supplies actually received. Subject to such general or special orders as be or may be issued by Government in this behalf, advances if any, made to contractors during the execution of work, shall invariable be recovered from their bills for the value or work done or supplies made against running account bills and before final payment is made.

**Miscellaneous payment**

**Rule 114  Refund of revenue:-**

1) Refunds of revenue shall be paid to the person entitled to receive it by crediting to his/her bank account and drawn by the Drawing and Disbursing Officer on the strength of the sanction order issued by the Competent Authority.

2) Every such refund shall be noted against the original credit in the Departmental accounts or other documents in which such sums are entered in detail, and a certificate of such a note having been made must be given in the sanction orders authorizing refunds. Refunds of revenue shall be drawn in Form O.T.R-25.

   Provided that any other procedure prescribed by the Departmental Code or manual shall be followed for sanction of any particular class of refunds but in all such cases the refund is to be paid to the Bank account of the entitled person by the concerned Drawing and Disbursing Officer of the Department.

3) Unless otherwise provided by any law or rule or departmental regulation, an order of refund of revenue shall remain valid for a period of three months only from the date of sanction. No payment shall be made after the period of three months unless it is revalidated by the Sanctioning Authority.

**Rule 115  Grants-in-Aid, Contribution**

(1) Bills for Grants-in-Aid to local bodies, religious, charitable or educational institutions, etc., contribution to public exhibitions and fairs and compensation to Government servants for accidental losses, stipends and scholarships, etc. sanctioned by Government as well as subordinate authorities under the powers delegated to them, shall be paid by the Treasury on the authority of such sanctions on presentation of bills in the Treasury by the Drawing and Disbursing Officer authorized to draw the bill.

(2) All discretionary grants sanctioned by the Governor or other dignitaries shall be drawn and disbursed by the Drawing and Disbursing Officer of the concerned establishment for direct remittance to the account of the beneficiary.

(3) Save as hereinafter provided, bills for grants-in-aid, contribution, etc., shall be presented in Form O.T.R-26 unless some alternative form is authorized by departmental Code or Manual. The orders sanctioning the payment must be quoted in each case.

(4) Bills for educational scholarships, stipends, etc., shall be presented in Form O.T.R-27. If
any conditions are attached to the payment of scholarship or stipends, the bill must bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

(5) Bills for grants in Aid on account of salary shall be drawn in Form O.T.R-28.

(6) Compensations to Government servants for accidental losses, etc., due to effects of floods, cyclone, earthquake or otherwise may be drawn in ordinary pay bill form and bills so drawn may be paid at the Treasury on the authority of the sanction noted in the bills.

Rule 116 Investments
Investment of Government money shall be decided by the Finance Department. Any investment in shape of share capital in any company, corporation or autonomous organization shall be made by drawing the money on presentation of bills to the Treasury by the authority on approval of the Finance Department to make such investments. The Drawing and Disbursing Officer shall intimate the fact of drawal and disbursement of the amount to the sanctioning authority within a fortnight of the drawal.

Rule 117 Interest on Government debt
1) Any borrowing by Govt. of Odisha from open market or from Govt. of India shall be raised through the Public Debt Office of Reserve Bank of India. Interest on such borrowing shall be directly paid by the Reserve Bank of India by debiting the State Govt. account.

2) Interest on negotiated loans by Govt. of Odisha shall be raised by Finance Department of Govt. of Odisha. Periodical interest on such loan shall be drawn by Finance Department in due date by raising a bill and paid back to the creditors.

Rule 118 Compensation on acquisition of land taken from public purposes
The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders awarding compensation to the awardee indicating his/her bank account details and IFS Code. The amount of award is to be drawn in miscellaneous bill form enclosing to it the order of award and the award amount is to be remitted to the beneficiary account.

[Office Notes- The provisions of SR 358 to 389 is no longer relevant now.]

Chapter-VI

Special Rules applicable to Forest and Works Department

Rule 119 Works Department
(1) FA-CAO of the Irrigation Projects and Divisional Officers of Public Works Divisions authorized to draw cheques on Treasuries have to access the Treasury Portal for issue of cheques towards the works expenditure against Budgetary provisions and deposits.

(2) They shall issue electronic cheques through the Treasury Portal for direct payment to the beneficiary account through the Central Electronic Payment Processing Centre (CePC) using the payment platform of RBI, Public Accounts Department (PAD).

(3) Account Payee Electronic Cheques quoting the name of the Bank, Bank branch and Bank account number and other Bank details of the payee with the words “not negotiable” super scribed thereon shall be generated from the Treasury Portal.

(4) All payments of statutory dues like GST, Royalty payment etc. shall be paid electronically to the concerned authorities where e-payment facility has been provided.

(5) All Government payments/disbursement to the contractors, suppliers, consultants, employees in the work charge and wages establishment shall be paid electronically to their Bank account.

(6) The Operating procedure for electronic disbursement of Public Works Department shall be issued by the Finance Department.

Rule 120 Forest Department
(1) Divisional Officers of Forest Divisions authorized to draw cheque on Treasuries shall access to the Treasury Portal for issue of cheques towards the forest advance against
Budgetary provisions and deposits.

(2) The Range Officers under the Forest Divisions shall open current account with designated Banks to receive the forest advance through electronic transfer.

(3) The Range Offices shall send online requisition to the Divisional Forest Officers for advance by using the Forest Accounting Module.

(4) The Divisional Forest Officer shall scrutinize the requisition and has the power to approve the same without any change or reduce or reject the requisitioned amount and issue the electronic cheque accordingly to the Range Officers after making a system based check against the availability of allotment in the particular Head of Account or balance in the deposit head.

(5) Account Payee Electronic Cheque shall be generated from the Treasury Portal quoting the name of the Bank, Bank branch and Bank account number and other Bank details to facilitate payment through Reserve Bank of India, Public Accounts Division.

(6) The Divisional Officers shall issue electronic cheques through the Treasury Portal for payment to the Range Officers current account through the Central Electronic Payment Processing Centre (CePC).

(7) The detail Operating procedure provided in the Forest Accounting Module as well as any other additions, alterations to be made by the Finance Department, if any, shall be followed.

(8) All the forest receipts realized/received by the Divisional Forest Officers shall be remitted to the Bank/Treasury classifying the challan as Remittances.

(9) The challan pertaining to remittances made by the division to the Treasury shall be made available in the Treasury Portal and all such deposits shall be made through the e-receipt module.

(10) The en-cashed electronic cheques and challans received from the Banks or generated from the Treasury Portal shall be enclosed to the payment and receipt schedule of the concerned Treasury and to be submitted to AG (A&E), Odisha in Form O.T.R-29. The same form shall be followed for PWO remittances (CTR/CTI) in O.T.R-29.

Rule-120A – Online remittance by Government Agencies, Corporate and Private organizations to the Public Works Divisions of Engineering Departments / FA & CAOs of Irrigation Projects and Forest Divisions for execution of works, projects etc. and deposit works.

(1) Government may extend online platform of IFMS Odisha or any other platform to all the State Government Agencies, Corporates, Private persons and others who would like/require to remit funds to Public Works Divisions of the Engineering Department/FA & CAOs of Irrigation projects and Forest Divisions for execution of Public Works.

(2) Bodies/Agencies mentioned in Sub-Rule (1) above and desirous of executing Public Works shall approach the concerned Administrative Departments and the Controlling Officers of the Public Works Divisions / FA & CAOs of Irrigation Projects and Forest Divisions. Their willingness to bear the cost of the work and desire for remittance of funds for the work.

(3) The Administrative Departments/Controlling Officer shall intimate the Agencies/Bodies etc. the details to which the remittance shall be made.

(4) On receipt of the deposit particulars from the Administrative Department/Controlling Officer, the Agencies/Bodies etc. shall take steps to remit the fund by availing the online facility provided in the Odisha Treasury Portal.

(5) Electronic remittance shall be made by the depositor either through Bank or through the payment gateway facility available in the Odisha Treasury Portal.

(6) On successful payment, the Treasury Portal shall generate the e-Challan which shall contain the Treasury Reference ID and the Bank/Payment Gateway Transaction ID as an acknowledgement.
(7) The depositor shall preserve the copy of e-Challan generated from the Odisha Treasury Portal as a proof of payment for future reference and challan number shall be generated only after the remittance is accounted for by the Cyber Treasury.

(8) The depositor opting to make payment over the counter shall choose the Bank before generating the challan in duplicate from the Treasury Portal.

(9) The Bank shall receive the payment along with the challan and return the payment acknowledgement to the depositor.

(10) The depositor shall share a copy of the e-Challan to the concerned Division for the purpose of creating the deposit balance.

(11) Public Works Divisions / FA & CAOs of Irrigation Projects and Forest Divisions shall create a deposit balance in Division’s Accounts and to create a work ID.

(12) In case of deposits made by the depositor in choosing a wrong Division code at the time of remittance in the online mode, the Division shall rectify the mistake and book the challan against the appropriate Division head and information about the correction shall be provided to the depositor as well as to be available in the Treasury Portal.

(13) Public Works Divisions / FA & CAOs of Irrigation Projects and Forest Divisions receiving deposits through Banking instruments or otherwise from outside agencies shall remit the same using the online platform of the Odisha Treasury Portal by generating the e-Challan and make payment by using online or over the counter or NEFT or any other mode convenient to them.

(14) Role of Cyber Treasury for such receipts shall be the same as delivered in Rule-25 of this Rule.

Chapter VII
Deposits

Rule 121 Introductory
(1) Moneys received at the Treasury for deposit in the Public Account forming part of the Government Account shall be broadly classified under suitable heads of account appearing under two broad categories of “Deposits bearing Interest” and “Deposit not bearing Interest” under “Sector K – Deposits and Advances” of the Public Account part of the Government Account.

(2) No moneys shall be received for deposit in the public account, unless by virtue of any statutory provision or any general or special orders of the Government, those are required or authorized to be held in the custody of the Government.

(3) Depending upon the nature of transactions, the deposits shall be classified into the following categories:
   (i) Revenue Deposit
   (ii) Court Deposits
      (i) Personal Deposits.
      (ii) Deposits for works done for public bodies or individuals.
      (iii) Deposit of fees receivable by Govt.
      (iv) Deposit of local funds.
      (v) Other Deposit Account- Deposit of fees of educational institutions.

Rule 122 General Rules & Limitation

The treatment of the following items as deposits is prohibited except in cases noted as exceptions:
(i) No sum shall be credited in any deposit register which can be carried to any other head of account.

(ii) No pay, pension or other allowances shall be placed in deposit on the ground of the absence of the payee or for any other reason.

(iii) No fines shall be placed in deposit on the ground that appeal is pending. They shall be credited at once to the Government, and refunded, if necessary, on orders of the appellate court.
But compensation fines (including costs in criminal cases) due to an injured party may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iv) As provided in rules above, no refunds, whether of stamps or of other receipts, shall be drawn to be lodged in deposit pending demand by the payee.

(v) The Police department shall have no deposits except security deposits, which shall be paid into the Bank as revenue deposits;

(vi) No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value is stated in money.

(vii) Government promissory notes or other security deposits (not being cash) received from contractors or other parties shall on no account be credited as deposits.

(viii) The net sale proceeds of unclaimed impounded cattle shall be kept in deposits for three months, and if no claim be made within that time, shall be credited to the proper account.

(ix) The sale proceeds of unclaimed property under Section 26 of the Indian Police (Act V of 1861) are not to be placed in deposit at all; the property itself is to be kept for six months and money realized by sales shall at once be placed at the disposal of the Government (under Section 27 of the above Act) and should be taken to the credit of the appropriate receipt head concerned. Exception to the above rule shall however be made in case of property left by persons dying intestate and without heirs; which civil courts shall secure and hold for certain periods in accordance with the local law.

(x) Unclaimed property found by, or delivered to a police officer shall be made over to the Magistrate; proceeds of sales of such properties, if so ordered by the Magistrate shall be credited to the Government account.

Rule 123
Payment of interest on “interest bearing deposits shall be made by debit to consolidated fund of the state at the rate and manner prescribed by Finance Department”.

Rule 124 Revenue Deposit

(i) Revenue deposits are made in Revenue Courts or in connection with Revenue Administration.

(ii) All kinds of revenue deposits under this category shall be separately deposited to Government account with challans and other prescribed documents setting forth all the particulars necessary for entries to be made in Register of Deposit. If the records are maintained manually, there shall be a separate series of numbers for each register, beginning afresh each year. All deposits shall be separately paid into the treasury with challans or other documents setting forth with all the particulars necessary for the entries to be made in the register of deposit receipts. The treasury officer shall carefully check the amount and particulars of each entry and then put his/her initials in the proper column against each. A report of revenue deposit received of each kind shall be generated monthly.

Notes : Maintenance of manual registers

1. Revenue deposit registers need not necessarily be opened every year but if there are sufficient number of pages available in the old registers, they shall be utilized. A separate series of numbers being given every year for each class of deposit.

2. The entry in the column “Nature of deposit” shall provide sufficient details to explain why the amount is deposited.

3. System driven environment: In system driven environment, the treasury officer shall create new account for each revenue deposit received. The unique deposit ID shall be generated at the time of creation of account which shall provide link to original deposit at the time of refund of deposit.

Rule 125

Every item shall be recorded in the name of the person from whom it is received and not that of the Government servant through whom it is received. It shall be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, howsoever small it be, till finally
disposed of, never being consolidated with others.

**Rule 126**

The security deposit shall be deposited in the treasury in which the departmental officer, in whose favour the deposit has to be made, is attached. At the time of refunding, the security deposit, the departmental officer in whose favour the deposit has been made, if he himself is the Drawing and Disbursing Officer, shall release the original challan and present the Refund Payment Order at the concerned treasury through Bill Transit Register. If he is not the regular Drawing and Disbursing Officer of that office, then he shall present such Refund Payment Order through the regular Drawing and Disbursing Officer.

**Rule 127 Repayments**

(1) Repayment of deposits can be made in FORM O.T.R- 30 on demand by the person entitled to receive them after production of an order of the competent authority who ordered the acceptance of deposit along with the original copy of the challan.

(2) The authority ordering repayment shall enter the name of the payee, his Bank Account and amount ordered for repayment, after the words 'Passed for payment'.

(3) A person claiming refund of a deposit shall present the refund order to the Drawing and Disbursing Officer concerned, who shall submit it to the Treasury through the bill transit register.

(4) The Treasury Officer shall compare the refund order with the entry in the register of receipts or in the system if the records are being maintained electronically through the use of deposit ID, and if the balance be sufficient, shall make payment after recording his initials both in the register of repayments and in that of receipts, noting down the date and amount of the repayment. If balance at credit of the particular item is not sufficient, the Treasury Officer shall endorse this fact on the order and return the bill to the person presenting it.

(5) Unless it be otherwise provided by any law, or rule or order issued by competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

**Rule 128 Lapsed Deposits**

(1) At the close of 31st day of March every year all deposits unclaimed for more than three complete account years shall be credited to the Government. For the purpose of this rule, the age of a repayable item or of a balance of it is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

**Note:** Of deposits and balances thus lapsing, the Treasury Officer shall submit to the Accountant General immediately after 31st March a lapsed deposit statement. In preparing the statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

(2) The lapsed deposits may be repaid on the basis of sanction of the deposit administrator. The Treasury Officer, shall, before authorizing refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid previously and that the claimant's identity and the title to the money are certified by the officer who signed the application for refund. The bill for refund of lapsed deposit shall be accompanied by the original challan of deposit.

(3) (a) The application for such repayment shall be made in Form O.T.R-31. There shall be a separate application for deposits repayable to each person, and it shall be issued as the bill on which the payment is to be made at the Treasury.

(b)The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipt so as to guard against a second payment. If the repayment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the application as provided in clause (a).

(c)The amount of a lapsed deposit credited to revenue account refunded shall appear in the
Treasury accounts as a miscellaneous refund and not as a repayment of deposit.

Rule 129  Civil and Criminal Court Deposits

Subject as hereinafter provided, the provisions relating to receipt and repayment as made herein before, shall apply in relation to civil and criminal court's deposits with such adaptation and modification as may be authorized by the chief judicial authority concerned, after consultation with the Finance Department and the Accountant-General.

Rule 130

(1) Subject to such general or special orders as may be issued by the Government, civil courts and magistrates shall arrange to pay/deposit into the treasury each item of Civil and criminal deposits separately in separate challans or consolidated amount for deposits of all kinds in a single challan in the prescribed form setting forth all the particulars necessary for entries in the prescribed form in the appropriate deposit register, maintained in the treasury.

(2) The civil court or magistrate in this case shall be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Accountant-General, although the vouchers to be sent through the Treasury Officer.

(3) Each civil or criminal court shall incorporate in its own accounts the deposit items of its subordinate courts unless any subordinate court is authorized to keep independent accounts and submit the returns directly. Separate accounts shall be kept for, and separate returns shall be submitted by each court.

(4) Each transaction of receipt or payment of a civil or a criminal court deposit shall be initialed by the judge or magistrate, or by duly authorized gazetted government servant of the court.

(5) In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control shall with the approval of the High Court, be left with the receiving court. The receiving court, however, shall record and deal with these petty deposits with the same care and caution as others.

Rule 131  Repayment of Lapsed Court Deposits

(1) In case of repayment of lapsed deposits such as the court deposits of both Civil and Criminal courts, such lapsed deposit shall be repaid only on the authority of the Accountant General issued in the prescribed format as adapted in the Civil rules and orders of the court.

(2) On receipt of such authority in the said prescribed form, the concerned court shall present this repayment order, duly passed by the authorized officer of the court to the treasury through Book of Drawal of the concerned court for collection of the payment.

(3) The treasury officer shall verify the credit with reference to the challan no. furnished in the repayment order and pass the bill for payment only on identification of the credit and after ascertaining the necessary balance of deposit against the entry made in the Lapsed Statement and also in the Deposit Register in respect of the particular deposit.

Rule 132  Agreement with the Treasury

When different civil courts of a district with the Treasury, the Treasury Officer shall open a personal deposit account for each court, even though the deposit transaction of the subordinate courts be brought by a superior court in detail on its own registers.

Rule 133

(a) The Treasury Officer shall furnish the court monthly return of the sums received and paid, or the receipts and payments are to be deposited in a pass book as may be laid down by Accountant General.

(b) The gross receipts and payments taking place at the court shall be shown as remitted to and from the Treasury and the payment are supported by the paid orders. If the receipts are in excess
of the payments, the excess shall be remitted in cash to the Treasury; and if the payments are in excess of the receipts the Treasury shall pay the excess to the court, which shall thus recoup the permanent advance account.

Note: No permanent advance be given and held especially for the repayment of deposits; the office permanent advance shall be augmented sufficiently to meet the eventuality.

Rule 134

(1) To prevent disagreement between the deposit figures reported to the Accountant General by Civil Courts and by Treasury Officers, it is necessary that Courts shall periodically reconcile the figures with Treasury. A Civil Court may not receive moneys but give the intending depositor an order to deposit in the Treasury.

(2) It should not bring the item on the deposit register till the Treasury Officer advises receipt of the same.

Rule 135  Personal Deposits

Receipts and payments on personal deposit accounts shall be recorded in the personal ledgers accounts in Form O.T.R-38.

Rule 136

The moneys tendered by Government officers as personal deposits at a treasury with the specific permission of the Government in the Finance Department for the opening of an account with the treasury to credit receipts into and effect withdrawals therefrom are subject to the condition that -

(i) the opening of such account is absolutely necessary.

(ii) such account shall be opened administrator wise and scheme wise and shall not be omnibus.

(iii) the Treasury Officer and the Administrator shall maintain subsidiary accounts which shall exhibit the name of the party to whom the payment has been made, cheque number and date, amount, purpose of the payment etc. The scheme name shall be indicated on the cheque issued by the Administrator.

(iv) no amount shall be transferred from this account to the bank account or to any other P.L. Account by the Administrator.

Rule 137

Every personal deposit account so authorized to be opened in the treasury by the competent authority shall form part of the Government Account and be exhibited in the Public Account part thereof under the appropriate head of account.

Rule 138

Withdrawals from all types of Personal Deposit Account shall be made by generating cheques electronically from the Treasury Portal.

Rule 139

The administrator of each personal deposit account shall draw only on the treasury or sub-treasury as specified by the Government in the order sanctioning the opening of personal deposit account. If an administrator has to carry out transactions in more than one district, permission has to be obtained to have personal deposit account in treasury of the concerned district.

Rule 140

The Treasury Officer shall maintain the record of the Administrator for each P.D. Account along with their duly attested specimen signatures. The signature of the administrator of each P.D. Account shall be scanned and loaded in the computer for easy verification.

Rule 141

The treasury officer’s duty is simply to see that withdrawals are made only on cheques drawn by the responsible and authorized administrator and that the withdrawals do not exceed the balance in the account.

Rule 142

(1) No withdrawal shall be permitted from a personal deposit account which has not been
operated continuously for preceding two financial years.

(2) During the month of April every year the Treasury Officer shall review the personal Deposit Accounts in operation at the treasury and sub-treasuries under its control and prepare a list of accounts which have remained inoperative continuously for preceding five financial years.

(3) The list so prepared shall be sent to the Government in the Finance (Ways & Means) Department, alongwith necessary particulars and showing the balance standing at the credit of accounts, for conveying permission to close such accounts.

(4) On receipt of sanction of the Government, the personal deposit accounts shall be closed by transferring the balance standing at the credit of such accounts to the head of account indicated in such sanction.

Rule 143
A return in prescribed form shall be submitted monthly to the Accountant-General. In it the totals only of receipts and repayments on each personal ledger account have to be entered. The totals of the two columns, receipts of the month and payments of the month alone shall be traceable in the cash account and list of payment. The monthly totals brought out on this form shall be the same as those brought out by the daily total column in Register of personal deposits.

Rule 144
The administrator of Personal Ledge Account shall submit an annual certificate to the Accountant-General. The difference, if any, between his balance and that shown in the plus and minus memo, for the month of March shall be explained.

Rule 145  Deposits for work done on behalf of individuals and public bodies.
(a) Payments made to the Government by district boards, municipalities and other local bodies for the cost of land taken up on their behalf under the Land Acquisition Act, shall be received at the Treasury in accordance with the laid down procedure.

(b) The number and date of the award statement as well as the date on which the deposit was credited in the Treasury accounts shall be noted on all orders and vouchers on which payments are made out of the deposit account.

Rule 146
(a) Deposits for works to be done on behalf of local bodies, other Government Departments and even private parties, shall be received and dealt with by the Public Works Departments carrying out such works in accordance with the departmental regulations.

(b) When under departmental regulations, the local body or the party concerned is authorized to pay the deposit direct into the Treasury, the accompanying challan shall state clearly the name of the department to which the amount is creditable, the division and the work to which the deposit relates.

Rule 147  Deposit of Fees for work done
The following procedure shall be adopted for collection and distribution of fees received by government servant for work done for private bodies:

(i) In cases where a government servant/offices is permitted to retain the whole of the fees he/them shall collect it himself/themselves and the Government accounts shall not be concerned with the transaction.

(ii) If the exact amount of the fees and the distribution of shares between the Government and the government servant is known then the share due to Government shall be credited as revenue of the department concerned, e.g. in the case of medical institutions under the head ['XXVIII—Public Health—Collection of payments for services rendered']. The rest shall go to a deposit head, viz. ['Deposits of fees received by government servant for work done for private bodies'] under 'Civil Deposits' pending disbursement to the government servant concerned on a regular bill.

(iii) If the amount of the fees or the shares are known only approximately beforehand, all the fees shall, in the first instance, be paid into the Treasury to the credit of the Government by the body or person paying the fees. The recoveries shall be credited to the deposit head ['Deposits of fees received by government servants for work done for private bodies'] pending final settlement, when
the share due to the Government shall be credited as a miscellaneous receipt of the department to
which the government servant belongs, and the rest shall remain under the deposit head pending
disbursement to the government servant concerned on a regular bill.
(iv) Receipts shall be granted for all moneys received on account of the fees. The counterfoils of
the receipts shall show the amount of money received. The amount credited to the Treasury and
the challan number shall be kept at the office of the receiving government servant for audit
purposes.
(v) A register showing all such receipts and its remittances/payment etc. shall also be maintained.
The cases in which payments have been made shall at once be marked off both in the counterfoils
of receipts and in the register referred to above so that a second claim of the same amount shall
be avoided.

Note: These rules are intended to be applied to cases where a Government employee
undertakes the work as part of his official duties, although in view of the extra work involved and in
consideration of the fees realized, he is remunerated by a share out of these receipts. In the latter
cases, the fees realized shall be adjustable as departmental receipts, and the disbursements to
the Government employee as departmental expenditure.

Rule 148 Deposits of Local Funds.
Deposits in respect of Municipal Corporations, Panchayati Raj Institutions like District Panchayat
and below, other Autonomous bodies which have been declared as Local Funds and specified
corporations as notified by Government shall be accounted for under this category.

Rule 149
Save where it is expressly provided by any law or rule having the force of law, Local Fund Account
shall not be opened in a treasury without some general or special order of the Government for
receipts and payments of deposit relating to such local fund.

Rule 150
The accounts of Local Fund at a treasury shall be kept as a pure banking account, moneys being
paid into and drawn out of the treasury without specification of the nature of receipt or expenditure.
Unless in any case the Government directs otherwise, withdrawals can be made only by cheques
generated through the Treasury Portal by the administrator or authorised officer of the Local
Authority concerned.

Rule 151
The paid cheques and other vouchers shall be submitted to the Accountant General with separate
schedules for each minor head or sub-head, as the case may be, for all P.L. Accounts along with
the list of payment.

Rule 152 Plus and Minus Memoranda
(1) The Treasury Officer shall prepare and send the monthly accounts as a consolidated plus
and minus memorandum for all P.L. Accounts as per instructions laid down in Account
Code, Volume II for each sub-head or minor head, as the case may be, listing out the
particulars relating to the various constituent individual units.
(2) Before submission of the memo to the Accountant General, Odisha verification with the
pass book figures shall be made and a certificate to that effect recorded on the body of the
memo. If any discrepancies are noticed in the course of this verification steps shall be
taken immediately to reconcile them and a note shall be made on the memo as to how
their reconciliation has been effected or what steps have been taken therefor.

Rule 153
The annual verification of the balance at the credit of each local fund in the State shall be done by
the concerned Treasury Officer in consultation with the Administrator of the Fund. The Treasury
Officer shall obtain from such Administrator, a certificate of balance duly reconciling the difference,
if any, between the balances furnished by the administrator and the balance appearing in the
Treasury Account.

Rule 154 Monthly Compiled Accounts
The Administrator of the Personal Ledger Accounts shall furnish the monthly compiled accounts of receipts and withdrawals supported by vouchers of the said Account to the Accountant General, Odisha in the prescribed form.

**Rule 155  Deposit of fees of educational institutions**

In all Government educational Institutions under various departments all fees and deposits except ‘tuition fee’ realized from students shall be credited to Part-III of the Public Account of the State of Odisha under the Head 8443-Civil Deposits-00-123-deposit of educational Institutions: each department to which the institutions belong, such as education, medical etc. being treated as a sub-head and each institution being treated as a detailed head under the sub-head.

**Rule 156** The Treasury shall maintain a separate deposit account for each institution and shall submit plus and minus memo.

**Rule 157**
The detailed account of each class of fees or deposits shall be maintained by the heads of the institutions who shall be administrators and operate upon the deposit accounts and shall also submit the balance certificate at the end of each year to the Treasury Officer. The Treasury Officer shall communicate to the Accountant General, Odisha annually the consolidated balances only under each minor head or sub-head as the case may be, for the district as a whole with administrator wise break up together with the acceptance of the Administrators.

**Rule 158**
Any fee or deposit forfeited under the departmental rules and regulations shall be withdrawn from the deposit account and taken to the revenue head of the department concerned by transfer credit.

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**Chapter VIII  Loans & Advances**

**Rule 159  Introductory**
The rules in this chapter shall apply to loans and advances of different classes, which are granted by the Government under the heads “Loans and Advances by the State Government” and “Advances Repayable” except in so far as they are governed by any special rules contained in other parts of these rules or in any departmental regulations.

**Rule 160  Drawal of Other Loan and Advance**

(1) A bill for drawal of a loan or advance shall be supported with a copy of the order of the authority sanctioning such loan or advance and the number and date of the said order shall also be quoted on the bill itself.

(2) The Treasury officer shall allow payment of any loan or advance only if such drawal has been signed or countersigned by the competent authority as per the sanction order of such loan or advance.

(3) The bill for loans and advances shall be presented through the Book of Drawal of the authorized Drawing and Disbursing Officer and the bill shall accompany a copy of the sanction order duly signed by the DDO.

**Rule 161  Payment of Revenue Advance**

(1) Advances may be drawn from the treasury upon orders signed or countersigned by the Collector or Drawing and Disbursing Officer. For accounts, recovery, etc., the departmental authorities shall be responsible.

(2) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on bills to Government officers making payment of the advances.

(3) The drawal of such advances shall be subject to such restrictions as mentioned in clause (i) to (iv)

(i) In case of drawal of lump sums Drawing and Disbursing Officer shall not draw a
second advance bill without preparing a detailed bill to account for the amounts already paid from the last advance taken, any balances left being at the same time refunded into the treasury. In no case the preparation of the detailed bill shall be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

(ii) Drawing and Disbursing Officer shall take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

(iii) Payees receipts shall not be attached with the detailed bill and their names shall not be shown in it.

(iv) The Collector or the Head of the Department concerned shall prescribe a money limit for the amount which can be drawn on Advance bills by each Drawing and Disbursing Officer with due regard to the circumstances of each case.

Rule 162 Repayment

(1) In repaying a loan or advance the challan presented at the treasury, or if the repayment is made by deductions from the amount of a claim against the Government, the bill for such a claim shall state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. The recovery schedule shall be prepared in Form O.T.R-32.

(2) If the amount repaid includes interest as well as principal, the interest shall be separately specified. If the repayment is a fixed periodical amount including both interest and principal the orders fixing the amounts shall be quoted.

Rule 163 Advances for other Departmental Purposes:

(1) Advances granted under special orders of competent authority to Government servants for departmental or allied purposes shall be drawn in Form O.T.R-9. The responsibility and receipts of the officer for whom they are sanctioned subject to adjustment by preparation of detailed bill supported by vouchers or by refund of unspent balances to the treasuries as may be necessary.

(2) In the case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of the advances, of watching their recoveries and of supervision thereof shall rest with the departmental authorities concerned.

(3) The Treasury Officer shall be responsible only for maintaining a plus and minus memorandum.

Rule 164

No officer authorized to make advances may question the accuracy of the treasury plus and minus memorandum. Every officer shall see that the debits and credits made to his account accurately correspond with those recorded in his own registers and returns for each month. Special care shall be taken in paying recoveries into the treasury so that the amount of interest and principal recovered are separately and distinctly credited, as the former shall not, and the latter shall, be reflected in the plus and minus memoranda.

[Office Notes-
Subsidiary rule 513 to 612 is no longer relevant. ]

[Office Notes-
Subsidiary Rule 613 to 654 is no longer relevant.] Chapter IX DELETED

CHAPTER IX
PUBLIC DEBT
Loans

Rule 165 Loans raised by an order issued by the Govt. of Odisha shall be raised through the Public Debt Office of the Reserve Bank of India and shall be credited to the consolidated fund of
Rule 166 Repayment of principal as well as interest of such loans shall be made by the the Public Debt Office of the Reserve Bank of India by debiting to the accounts of the Govt. of Odisha. The procedure for raising and refund of such loans through Market borrowing shall be guided by the Rules of the Reserve Bank of India.

Rule 167 Negotiated loans to be raised by Govt. of Odisha from outside the country or from institutional lenders like NABARD etc. shall be received through the Reserve Bank of India. Finance Department shall be responsible for keeping the accounts as well as calculation and repayment of interest and principal.

Rule 168 Ways and Means advances
When ways and means advances are taken by the Government from the Reserve Bank of India, the request to the Bank shall be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is the amount and the interest payable thereon, shall be communicated by the Government to the Accountant General.

Rule 169 When a repayment of an advance is made the Reserve Bank of India shall cancel the promissory note for the advance repaid or make a note on it if it is a part payment. The note on final cancellation shall be returned to the Government direct and a separate intimation shall be sent by the RBI direct to the Accountant-General, Odisha, stating the amount of the principal of the loan and the interest thereon.

Rule 170 Interest on the advance shall be debited by the RBI at the time of repayment.

Office Notes-
The procedure for receipt of Provident Fund subscriptions, temporary withdrawal, part final withdrawal as well as final withdrawal etc. are prescribed under the Odisha General Provision Fund Rules 1938. Therefore, provisions of SR.662 to 670 has not been considered relevant for the purpose of this Rule.

Office Note- In the meanwhile National Pension System has been introduced for which there was no rules previously. Therefore a new chapter has been added in the Treasury Rules in Chapter-IX which is detailed below.

Chapter-X
National Pension System: -
Rule 171 Regular employees of Government of Odisha joining a pensionable establishment on or after 01.01.2005 shall be covered under National Pension System (NPS). Finance Department by issue of notification may include other category of employees under the NPS fold. Provided that the persons appointed on contractual basis to Group ‘B’ posts in accordance with the provisions contained in the Odisha Group ‘B’ posts (Contractual Appointment) Rules, 2013 and to Group ‘C’ and ‘D’ posts in accordance with the provisions contained in the Odisha Group ‘C’ and ‘D’ posts (contractual appointment) Rules, 2013 shall be covered under National Pension System contribution pension scheme from the date of contractual appointment.

Rule 172
(i) Director, Treasuries and Inspection (DTI) shall be the nodal office of Pension Fund Regulatory and Development Authority (PFRDA) formed under the PFRDA Act, 2013 in respect of the employees of the Government of Odisha.
(ii) DTI shall also be responsible for registration of Autonomous Bodies including PSUs under the Government of Odisha, who are willing to join the NPS framework. After such registration these bodies shall act independently in respect of their employees.
(iii) DTI shall also be registered with the Central Record Keeping Agency (CRA) appointed by PFRDA.
(iv) Contribution to the NPS, premature withdrawal from NPS, lump sum payment after retirement
from NPS and annuity payment to subscribers from NPS shall be as per the regulations etc., prescribed by the PFRDA from time to time. The procedure and forms for NPS etc. shall be as prescribed by the CRA from time to time.

**Rule 173 Registration of Subscribers:**
The regular Government employees working under pensionable establishment and covered under NPS including those who are on deputation to other organizations shall submit their application for joining NPS in “Common Subscriber Registration Form” along with the supporting documents prescribed.

The supporting documents shall be self-attested by the subscriber. The nodal office shall verify the documents with originals before forwarding the application to the CRA.

CRA shall allot “Permanent Retirement Account Number” (PRAN) which shall be unique identification number of the subscriber for all dealings in the NPS.

**Rule 174 Registration of Treasury:** -
All the Treasuries/Sub-Treasuries functioning under the Government of Odisha shall be registered with the CRA for the purpose of NPS. For this they have to apply in the prescribed form through the DTI(O).

**Rule 175 Registration of DDO:** -
All the DDOs under the Government of Odisha shall apply in the form prescribed by the CRA through the Sub-Treasury, District Treasury/Special Treasury to the DTI(O), who in turn shall obtain registration number for the DDO from the CRA. This number shall always be mentioned while dealing with matters connected with NPS.

**Rule 176 Contribution:** -
There shall be two types of contributions under NPS; Tier-I and Tier-II. Whereas Tier-I Contribution is mandatory, Tier-II Contribution is voluntary.

Tier-I Contribution which is mandatory shall be 10 percent of the Pay and Dearness Allowance payable to the employee for the month. The employer shall have to pay an equal amount in shape of contribution to the NPS. The amount of employer share may be revised by the Government in Finance Department by issue of notification from time to time.

Contribution to NPS shall commence from the salary for the month following the month of joining of the employee in Government Service.

**Rule 177 Procedure for deduction of contribution, matching employer share and transfer to NPS:** -

1. The DDO shall recover the employee contribution under Tier-I Scheme from the salary bill of each month and credit the same to the head of account “8342-other Deposits-117-Defined Contribution Pension Scheme for Government Employees”. He will attach a separate schedule with details of PRAN and name of the employee to the Pay bill.

2. DTI(O) shall debit an amount equal to the total contribution recovered from the employees salary bills to “Demand No.5-2071-Pension and other Retirement Benefits-01-Civil-117-Government Contribution for Defined contribution Pension Scheme-42007-Government Contribution” by credit to “8342-other Deposit-117-Defined Contribution Pension Scheme for Government Employees”.

3. The total amount covering employees and employer share shall be transferred to the NPS along with details of the contribution of individual employees with PRAN to the CRA at least twice a month.

4. In respect of employees who are on deputation outside the Government, the respective DDO shall recover the employees contribution and together with the employer share, to be paid by the borrowing organization and remit the amount to the designated account of the DTI(O) for onward transmission to NPS.

**Rule 178**
In respect of employees interested to contribute under Tier-II of NPS, they shall credit the amount to the account of the Trustee bank into their PRAN Account.

**Rule 179 Procedure for settlement of missing credits:** -

1. Each Subscriber shall verify his transaction statement available in the CRA portal by using user ID and password provided to him from time to time. The verification shall be compulsorily done in case of a retiring employee at least six months before his retirement.
If any missing credit is noticed, he shall apply to the DDO for clearance of missing credit giving details of missing and deduction particulars.

(2) The DDO after verification of the correctness of the claim, shall forward the application to the DTI through the Sub-Treasury, District Treasury/Special Treasury as applicable.

(3) The DTI after proper verification shall credit the missing credit along with the employer contribution to the employee’s PRAN account.

**Rule 180 Partial withdrawal from NPS: -**

(i) A partial withdrawal of accumulated pension wealth of the subscriber is permissible which shall not exceed twenty five percent of the contributions made by the subscriber and excludes contribution made by employer, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits prescribed by the PFRDA (Exit and withdrawal from NPS) Regulations, 2015 as amended from time to time.

(ii) A subscriber having a valid and active Tier-II account of the PRAN can withdraw the accumulated wealth either in full or part, at any time by applying for such withdrawal, on such application form and in such mode and manner, as may be specified by the PFRDA in his behalf. There shall be no limit on such withdrawals till the account has sufficient amount of accumulated pension wealth to take care of the applicable charges and the withdrawal amount:

**Rule 181 Procedure for part withdrawal from NPS**

(i) The NPS subscriber shall apply online in the CRA portal for part withdrawal in the prescribed form. He shall generate a hard copy and submit it along with the prescribed documents and the auto generated acknowledgement number of the application to the DDO.

(ii) The DDO after verification of the genuineness and completeness of the claim with reference to the terms and conditions for part withdrawal prescribed by PFRDA shall forward the application to the Treasury Officer of District Treasury/Special Treasury or through Sub-Treasury as the case may be.

(iii) The Treasury Officer after verifying the credentials of DDO and satisfying himself regarding genuineness of the claim shall authorise the claim online in the CRA portal.

(vi) After authorization the claim shall be settled by the CRA by direct payment to the subscribers bank account.

(v) The hard copy of the application along with the enclosed documents shall be forwarded to the CRA by the Treasury Officer for record keeping purpose, after settlement of the claim.

**Rule 182 Procedure for exit from NPS and moving over to annuity payments:**

A government sector subscriber shall have the option to exit from the National Pension System in the manners specified under the PFRDA (Exit and withdrawals under the NPS) Regulation 2015, as amended from time to time.

(1) Where the subscriber who, upon attaining the age of superannuation as prescribed by the service rules applicable to him or her, retires, then at least forty per cent out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

(i) The default annuity contract shall provide for annuity for life of the subscriber and his or her spouse(if any) with provision for return of purchase price of the annuity upon the demise of such subscriber, the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of such annuity by utilizing the purchase price required to be returned under the annuity contract (until all the family members in the order specified below are covered):

(a) living dependent mother of the deceased subscriber;
(b) living dependent father of the deceased subscriber.

After the coverage of all the family members specified above, the purchase price shall be
returned to the surviving children of the subscriber and in the absence of children, the legal heirs of the subscriber, as may be applicable.

(ii) The subscriber who wishes to opt out of the default option mentioned above and wishes to choose the annuity contract of his choice from the available annuity types or contracts with the annuity service providers, shall be required to specifically opt for such an option at least fifteen days before his date of superannuation.

(iii) The subscriber can also opt for deferment of purchase of annuity/drawl of lump sum balance, at least fifteen days before his date of superannuation. These deferments can be granted subject to terms and conditions prescribed by PFRDA(Exit and withdrawal from NPS) Regulations, 2015 as amended from time to time.

(iv) where the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than a sum of two lakh rupees, the subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing annuity and upon such exercise of this option, the right of such subscriber to receive any pension or other amount under the National Pension System or from the government shall extinguish;

(2) where the subscriber who, before attaining the age of superannuation prescribed by the service rules applicable to him or her, voluntarily retires or exit, then at least eighty per cent, out of the accumulated pension wealth of the subscriber shall mandatorily be utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum;

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empaneled annuity service providers as chosen by such subscriber, such subscriber shall continue to subscribe to the National Pension System, until he or she attains the age of eligibility for purchase of any annuity;

Provided further that if the accumulated pension wealth of the subscriber is equal to or less than one lakh rupee, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option the right of the subscriber to receive any pension or other amounts under the National Pension System shall extinguish.

(3) where the subscriber who, before attaining the age of superannuation, dies, then at least eighty percent out of the accumulated pension wealth of the subscriber shall be mandatorily utilized for purchase of annuity and balance pension wealth shall be paid as lump sum to the nominee or nominees or legal heirs, as the case may be, of such subscriber;

Provided that if the accumulated pension wealth in the permanent retirement account of the subscriber at the time of his death is equal to or less than two lakh rupees, the nominee or legal heirs as the case may be, shall have the option to withdraw the entire accumulated pension wealth without requiring to purchase any annuity and upon such exercise of this option the right of the family members to receive any pension or other amounts under the National Pension System shall extinguish;

**Rule 183 Procedure for withdrawal of pension wealth on exit from NPS**

(i) The subscriber has to apply for withdrawal of pension wealth either online through the CRA portal or by submitting hard copy of the application to the DDO. In case of applying online, he should submit the printed copy of the online application duly signed, accompanied by the self-attested required documents to the DDO. The subscriber/claimant shall choose the proper form as applicable in the case of superannuation/premature retirement/death as the case may be.

(ii) After verification of the documents and being satisfied with the information and the genuineness of the documents submitted by the retiring employee, the DDO shall submit the documents to the District/Special Treasury Officer (through Sub-Treasury Officer wherever applicable) along with original service book of the employee, No Dues Certificate and information on Judicial/Departmental proceedings, if any.

(iii) The District/Special Treasury Officer on receipt of the application from the DDO/Sub-Treasury
shall verify all information in the application form as well as documents enclosed. The following documents shall be verified by the Treasury Officer:

(a) Application for withdrawal of pension wealth along with undertaking in the prescribed format.
(b) Original PRAN Card (Notarized Affidavit in case the original PRAN Card is not submitted)
(c) Proof of identity as prescribed in the application form.
(d) Proof of residence as prescribed in the application form.
(e) Cancelled cheque/bank certificate/copy of bank passbook with photograph and all other details i.e. IFS Code, Bank account number, address of the branch of the Bank etc.
(f) If the claim is submitted by the legal heirs/nominee in case of death of the subscriber, then the original death certificate and legal heir certificate (not applicable for nominees) shall accompany the claim for pension wealth. Where original death certificate is not submitted, a photocopy of the certificate duly attested by the Nodal Officer shall be submitted.
(g) For documents submitted in a language other than English, a translated copy of it in English shall be submitted, duly attested by the DDO/Head of Office/Treasury Officer.
(h) Any other documents as shall be prescribed by the PFRDA/CRA from time to time.

(iv) On satisfactory verification of the documents the District/Special Treasury shall initiate a withdrawal request in the CRA portal in case such request has not been generated online previously by the subscriber.

(v) The physical form along with all documents except the service book shall be submitted to the CRA by the District Treasury Officer/Special Treasury Officer for processing withdrawal of pension wealth.

(vi) CRA after processing the claim shall credit the amount of pension wealth to the Bank account of the subscriber/claimant with intimation to the Dist. Treasury Officer/Special Treasury Officer and the Directorate of Treasuries and Inspection, Odisha.

(vii) After endorsement of the payment certificate in the service book the DTO/Spl.TO shall return the service book to the DDO for record.

(viii) DDO/Special TO shall monitor the status of withdrawal claims generated in the CRA portal, (both paid and pending claims) and submit a report of the same in the prescribed format to the DTI in each month along with the monthly accounts.

Rule 184 Payment of Death-cum-Retirement Gratuity to employees covered under NPS:-
Employees of Government of Odisha covered under NPS shall be paid Death-Cum-Retirement Gratuity on Retirement/Superannuation/Death on the same terms and conditions as applicable to the employees covered by Odisha Civil Services (Pension) Rules, 1992.
Unrecovered Government dues, other recoveries due to defalcation, misappropriation or loss to Government property, ordered to be recovered by the Competent Authority after proper enquiry, shall be recoverable from the gratuity payable to the Government Servant.

Chapter-XI
Inter-Government Transactions
Rule 185
(1) Moneys presented within the jurisdiction of another Government for credit to the Government Account of the State or a payment made by another Government as a withdrawal affecting the balance of the Government Account of the State shall not be credited or debited to the Account of the State except under the express authority of the Accountant-General.
(2) All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Office of the Reserve Bank of India.

Rule 186
Where such a course is authorized, the Treasury Officer shall receive or authorise the Bank to receive moneys tendered on behalf of the Union Government and shall make or authorise the
Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Central Government or the Union shall be initially adjusted in the State Accounts and subsequently adjusted by the Accountant General with the Accounting Authorities of different Departments of the Union Government.

**Rule 187**

(1) The Treasury Officer shall, subject to any general or specific direction of Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of another State and may if so required by the Accountant-General, make or authorise payment of any claim against another State.

(2) The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant-General through the Central Accounts Office of the Reserve Bank but until such adjustment are made the credits and debits shall be entered in the Public Account of the State.

(3) Book entries made in the office of the Accountant-General affecting the accounts of another State shall likewise be adjusted by the Accountant-General through the Central Accounts Office of the Reserve Bank against the balances of the State concerned.

**Rule 188**

The provisions of the preceding rule shall be extended with or without modification to payments made or received in the State on behalf of the Union Railway authority.

**Chapter-XII**

**Repeal and Savings**

**Rule 189**

(1) The "Treasury Rules (Orissa)" which came into force on the 1st April, 1937 consisting of first volume of the Orissa Treasury Code along with the Subsidiary Rules under the Orissa Treasury Rules is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Orissa Treasury Rules or the Subsidiary Rules, as amended from time to time shall be deemed to have been done or taken under the said rules as amended by the present provision of Treasury Rules.

(3) The repeal of the Treasury Rules(Orissa) and its Subsidiary Rules shall not revive anything not in force or existing at the time at which the repeal takes effect or affect the previous operation of the repealed rules or anything duly done or suffered thereunder or affect any right, privilege, obligation, liability acquired, accrued or incurred under the repealed Rules.

[Office Notes-
The executive Instructions contained in Part-III of the OTC Vol.I are not Part of rules. The different chapters from Chapter-I to Chapter-VI of Part-III are not considered for the purpose of this new Treasury Rule.]
FORM OTR 1
FORM O. G. F. R. 2
(See Rule-63)
(Finance Department Office Memorandum No.Codes-5/80-29593/F Dated 05.08.1981)

****

To

(The Secretary of Administrative Department/Heads of Department or Heads of Office
Relieving and Receiving Offices)

In pursuance of the Order No._______________ Dated ______________ I/ we have this day of
_______________ in the Fore Noon/After Noon relinquished/made over and taken over the
charge of the Office of ________________________________________________ in the Department/District

Yours faithfully,

Signature
Relieved Officer

Place:
Date:
Signature
Relieving Officer

ADDITIONAL INFORMATION TO BE FURNISHED IN RESPECT OF TAKING OVER THE CHARGES OF
THE GOVERNMENT MONEY

I, ____________________________ (Relieving Officer) acknowledged to have received
stamps worth Rs._________ (in words Rupees _____________________only) as per System
generated stock position denomination wise statement of both judicial/ Non-judicial is
attached.

Place:
Date:
Signature
(Receiving Officer)
Designation
Additional information to be furnished regarding leave etc.

(i) By Relieved Officer

1. If Proceed on leave:
   (a) Address during the period of leave:
   (b) Place at which leave salary is to be drawn:
   (If at Treasury outside the State a copy of the LPC would be
   furnished to the Accountant-General Odisha, Bhubaneswar)

2. If on transfer:-
   the Post and Station to which transferred:

3. If not proceeding on leave or transfer reasons for relinquishment
   of charge:

   Signature
   Relieved Officer
   Date:

(ii) By Relieving Officer:-

1. If return from leave:

2. If on transfer from a post, from which transferred :

3. If not returning from leave or another post reason for taking the charges:

   Signature
   (Relieving Officer)
   Date:

   Memo No._________ / Dt._________

   Copy forwarded to Relieving Officer
### CASH BOOK OF THE OFFICE OF THE

<table>
<thead>
<tr>
<th>Date of Receipt</th>
<th>Particulars Of receipts</th>
<th>Amount received from the treasury</th>
<th>Amount received from other sources</th>
<th>Remarks</th>
<th>Date of Expenditure</th>
<th>Particulars of Expenditure</th>
<th>Amount paid to individual payee</th>
<th>Amount remitted into the treasury</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Rs. nP.</td>
<td>Rs. nP.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Opening balance</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total Expenditure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total Receipt</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Grand Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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</table>

Seal and Signature of DDO
FORM NO. OTR-3
[See Treasury Rule -11]
Receipt Form

Counterfoil No. 20
Received From Address
Mobile contact No.
With letter No. Dated, 20
The sum of rupees In cash
..................................................on account of
By cheque
In payment of Rs.

Initial
Designation

Counterfoil No. 20
Received From Address
Mobile contact No.
With letter No. Dated, 20
The sum of rupees In cash
..................................................on account of
By cheque
In payment of Rs.

Signature
Designation
**Schedule LIII-Form No. 186**
(See Treasury Rule-20)

(Chalan of cash paid into the Treasury/Sub-treasury at ____________________________
State /Reserve Bank of India)

<table>
<thead>
<tr>
<th>By whom rendered</th>
<th>Name [or designation] and address of the person on whose behalf money is paid</th>
<th>Full particulars of the remittance and of authority [if any]</th>
<th>Amount</th>
<th>Head of account</th>
<th>Order to the Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name – Signature -</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Full Signature and designation of the Officer ordering the money to be paid in.</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong> +..</td>
<td></td>
<td></td>
<td></td>
<td>Date -</td>
</tr>
</tbody>
</table>

* To be used only in the case of remittances to Bank through an officer of the Government
+ (In words) Rupees

Received payment

Treasurer Accountant Date ......................... Treasury Officer/Agent
(See Instructions on overleaf)

**NOTE 1** - In the case of payments at the Treasury, receipts for sums less than Rs. 1000 do not require the signature of the Treasury Officer, but only of the Accountant.

**NOTE 2** - Particulars of money tendered should be given on the reverse.

**NOTE 3** - In cases where direct credits at Banks are permissible, the column “Head of Account” will be filled in by the Treasury Officer or the Accounts Officer as the case may be on receipt of the Bank’s Daily Sheets.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coin</td>
<td>..</td>
</tr>
<tr>
<td>Notes [with details]</td>
<td>..</td>
</tr>
<tr>
<td>Cheques [with details]</td>
<td>..</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>..</td>
</tr>
</tbody>
</table>
## FORM No. OTR-5

[See Treasury Rule-56]

Register of Court Attachments of Pay, etc.

<table>
<thead>
<tr>
<th>Name and designation of defendant</th>
<th>Courts order</th>
<th>Number of suits</th>
<th>Name of Plaintiff</th>
<th>Amount to be recovered</th>
<th>Initials of T.O. or other Disbursing Officer</th>
<th>Recovery</th>
<th>Acknowledged by the Court</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td></td>
<td></td>
<td></td>
<td>Amount</td>
<td>Date</td>
<td>Initials of T.O. or other Disbursing Officer</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>2</td>
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<td>Rs.</td>
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<tr>
<td>3</td>
<td></td>
<td>P.</td>
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<tr>
<td>4</td>
<td></td>
<td>Rs.</td>
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<tr>
<td>5</td>
<td></td>
<td>P.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Date</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>6</td>
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<td></td>
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<td>7</td>
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<td>12</td>
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<td>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PAY BILL (For officials referred under Treasury Rule 46)

Note: Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques or bills made over to a messenger.

Name of Gazetted Government Servant

<table>
<thead>
<tr>
<th>District</th>
<th>Head of Service (to be entered by Drawing Office and checked in Audit Office)</th>
<th>Voucher No of List of payment for</th>
<th>20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Major:-</td>
<td>Minor:-</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>Sub-head:-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unit:-</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Audit No.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Received for the month of ____________________________ 20

My substantive pay as ____________________________

Officiating Pay ____________________________

Special Pay ____________________________

Compensatory allowance ____________________________

Fixed TA ____________________________

Certified that no journey was performed in any vessel belonging to Central Provincial or Local Funds in the month of ____________ 20 for which the T.A. has been drawn.

The 20 Signature

Less Fund deduction as follows:

I C S Provident Fund at % on pay Rs. And sterling overseas pay

I C S (Non-European Members) Provident Fund at % on pay Rs.

General Provident Fund (as per Schedule attached)

Postal Insurance and Life Annuity Fund (Policy No.)

Other Fund deduction adjustable in the Accounts (see reverse)

Other Fund credited in the Treasury accounts (see reverse)

Deduct Income-tax@ paise in the rupee on Rs.( )

On sterling overseas pay Rs.( )

Super tax@ paise in the rupee on Rs.( )

Less abatement on Rs. .......... paid for Life Insurance

Deductions on account of advances and recoveries as detailed below:

Advance of pay etc. ..

Rents etc.... ..

... .. .. Over drawn vide Accountant-General No. ..

Net amount payable

Net amount (in words) Rupees

The 20

Certified that I have no permanent home in the unhealthy area

Certified that no rent-free quarters have been provided for me and that rent which I am required to pay for the residence is Rs. .................

For use in Treasury Office

Pay in CASH Rupees

and by transfer

Rs. ( ) Credit to IV-Taxes on Income

Rs. ( ) Credit to XLIV- Receipts in aid of superannuation

Rs. ( ) Credit to XXXIV-Civil Workers

Rs. ( ) Credit to XLIV-Irrigation

Rs. ( ) Credit to P.W.D. -Remittance

Rs. ( ) Credit to Postal Department

Total Rs. ( ) ........................................ only

(Signature and Official Designations)

For use in Audit Office

Admitted Rs.

Objected Rs.

Auditor/Accountant
DIRECTIONS FOR NOTE

1. A pay bill may be presented at a District Treasury two days before the last working day of the month by the labour which the pay is earned.
2. A pay bill may, if desired be enfaiced for payment to a Banker or Agent and submitted for collection through such Banker or Agent, this will obviate the necessity of the Officer’s attendance in person or by messenger as payment may then be made direct to the Banker or Agent.
3. The period of which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.
4. The Fund deduction of a covenanted Civil servant’s are taken upon his allowance before deductions on account of Civil Service Provident Fund.

<table>
<thead>
<tr>
<th>DEDUCTIONS ADJUSTABLE IN ACCOUNTS OFFICER</th>
<th>DEDUCTIONS CREDITED DIRECT IN TREASURY ACCOUNTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Fund</td>
<td>Amount</td>
</tr>
<tr>
<td>I M S Family Pension Regulations—</td>
<td></td>
</tr>
<tr>
<td>Wife—</td>
<td></td>
</tr>
<tr>
<td>Promotion donation</td>
<td></td>
</tr>
<tr>
<td>Marriage donation</td>
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</tr>
<tr>
<td>Excess age donation</td>
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<tr>
<td>Desparity donation</td>
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<tr>
<td>Subscription</td>
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<tr>
<td>Son—</td>
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<td>Donation</td>
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<tr>
<td>Subscription</td>
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</tr>
<tr>
<td>Unmarried subscription</td>
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<tr>
<td>Payments on account</td>
<td></td>
</tr>
<tr>
<td>of insurance of passage money</td>
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</tr>
<tr>
<td>Interest on passage money</td>
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<tr>
<td>premia</td>
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</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>Indian Military Widows and Orphans Fund—</td>
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<tr>
<td>Wife—</td>
<td></td>
</tr>
<tr>
<td>Excess age donation</td>
<td></td>
</tr>
<tr>
<td>Desparity donation</td>
<td></td>
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<tr>
<td>Fine for delay in reporting</td>
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<tr>
<td>unmarriage</td>
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<tr>
<td>Subscription</td>
<td></td>
</tr>
<tr>
<td>Interest on arrears</td>
<td></td>
</tr>
<tr>
<td>Son’s subscription</td>
<td></td>
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<tr>
<td>Daughter—</td>
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<tr>
<td>Extra Donation</td>
<td></td>
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<tr>
<td>Subscription</td>
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<tr>
<td>Fine for delay in reporting birth</td>
<td></td>
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<tr>
<td>Unmarried subscription</td>
<td></td>
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<tr>
<td>Interest on arrears</td>
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<tr>
<td>Passage money premium</td>
<td></td>
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<tr>
<td>Passage money interest</td>
<td></td>
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<tr>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>Superior Services (India)Family Pension Fund</td>
<td></td>
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<tr>
<td>Wife</td>
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<tr>
<td>Children</td>
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</tbody>
</table>

**Signature**

**Note:** Treasury and Audit Officers should see that all compulsory deductions including these for I.C.S. Provident Fund are duly made and those schedules regarding G.P. Fund and I.C.S Provident Fund when such schedules are prepared by the Officers themselves are attached to the pay bills.
**OTR – 7**

[Treasury Rule 73 (iii)]

*Travelling Allowance Bill for officials referred under Treasury Rules 46*

<table>
<thead>
<tr>
<th>District of</th>
<th>Travelling Allowance bill of Mr.</th>
<th>Month of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Pay Rs.____________________

<table>
<thead>
<tr>
<th>Headquarters</th>
<th>Heads of service chargeable</th>
<th>Voucher No.</th>
<th>List of payment for</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Major Head __________________</td>
<td></td>
<td>20</td>
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<tr>
<td></td>
<td>Minor Head __________________</td>
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<tr>
<td></td>
<td>Sub-Head ____________________</td>
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<td></td>
</tr>
</tbody>
</table>

Primary Unit of appropriation____________________

<table>
<thead>
<tr>
<th>Date</th>
<th>Route</th>
<th>Railway Fare</th>
<th>Steamer fare and table money</th>
<th>Distance travelled by road, boat or trolley</th>
<th>VISITS</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Dat</th>
<th>Stati</th>
<th>From</th>
<th>To</th>
<th>Single Class (Specify Class)</th>
<th>Double Class (Specify Class)</th>
<th>Self</th>
<th>Servants (Specify number)</th>
<th>Total money (+ if added - if deducted)</th>
<th>Days halted</th>
<th>At full rate</th>
<th>At half rate</th>
<th>At full rate</th>
<th>At half rate</th>
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</thead>
<tbody>
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</tbody>
</table>

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18
1. Certified that I actually travelled in the class in which I am entitled to travel and for which I have charged railway fare in the bill.
2. Certified that the road journeys between places connected by rail have been performed in the interest of public service such as saving of time inspection on route.
3. Certified that the bus fare claimed is not more than the amount actually paid.
4. Certified that the actual expenses incurred for the transport of personal effects or conveyance or horse was not less than the sum claimed.
5. Certified that mileage has not been claimed for the journey performed by Government conveyance free of charge and that only reduced rate of mileage has been claimed for journeys performed by conveyance other than my own car.
6. Certified that I was actually and not merely constructively in camp for all the days of the halt for which daily allowance has been claimed.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (Rs.)</th>
<th>Paise</th>
</tr>
</thead>
<tbody>
<tr>
<td>Railway fare (columns 6 and 7)</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Passage money (columns 8 &amp; 9)</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Miles by road at paise per mile</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Days for which daily allowance is claimed</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Total</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Table money for ( ) days ( ) (column 10)</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Single P.T.A. for ( ) days</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Double</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>Deduct rent due to Government for days at ..</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>NET CLAIM</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>BALANCE</td>
<td>..</td>
<td>..</td>
</tr>
</tbody>
</table>

**INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS**

1. Journeys of different kinds and journeys and halls should not be entered on the same line.
2. Number or miles travelled should be entered in all cases of journeys by road or by boat.
3. Permanent travelling conveyance and horse allowance should be drawn along with the pay of the officer and not a travelling allowance bill.
4. Fraction or a mile in the total or a bill for any one journey should not be charged for.
5. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the Remarks column.
6. Total of columns 14 and 15 will be, not of the miles travelled, but or the days concerned, those for which half mileage rates are admissible being shown as half days.
FORM OTR-8
(Treasury Rule 74)
Medical Charges Reimbursement Bill for officials referred under Treasury Rule 46

Bill No.............................. District.........................
Voucher No.............................List No............................
For...........................................

Detailed Medical Bill of ....................................................................................................................
for the month of .............................. Year 20........

**Head of Account**

Major head............................ Grant No./Appropriation...........................
Minor head............................ Group head....................................................
Detailed head......................... Sub-head or Unit..............................................
Voted/Charged....................... Appropriation..............................................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Section of Establishment and name of the incumbent</th>
<th>Gross claim</th>
<th>Recovery of advance/ T.V. No and Date</th>
<th>Net amount payable</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
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<tr>
<td>2</td>
<td></td>
<td>P.</td>
<td>P.</td>
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</tbody>
</table>

Net amount required for payment (in words) Rupees.......................................................................
Certified that I have satisfied myself that the amounts included in bills drawn 1 month/2months/3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the Office copy of the bill or in separate acquittance roll.

<table>
<thead>
<tr>
<th>Section of Establishment and Details of medical charges refunded</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>name of incumbent</td>
<td>Period</td>
</tr>
</tbody>
</table>

Signature of the Drawing Officer
Designation

Station
Dated..........................20..........

Examined and entered
Treasury Accountant

Received contents

Dated.......................... 20........

Signature of the Drawing Officer
Pay Rs......................... (Rupees....................)

For use in A.G. Office

Admitted for Rs.
Objected to Rs.
Reasons for objection

Auditor
Superintendent/Gazetted

Officer
Bill Reference No | Token No. & Date
---|---
District | Bill No. & Date
DDO Code & Designation | 
Bill Type & Subtype | 
Head of Account | 
Bill Gross & Net Amount | 
By transfer Amount | 
Voucher Number & Date | 

<table>
<thead>
<tr>
<th>Name</th>
<th>Salary Head of Type of Pay</th>
<th>Amount of Whether</th>
<th>Sanction No &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Designation</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Loanee ID</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Name</th>
<th>Salary Head of Type of Pay</th>
<th>Amount of Whether</th>
<th>Sanction No &amp; Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Designation</td>
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<tr>
<td></td>
<td>Loanee ID</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Total Amount Required for Payment

Under Rs. 

Seal & Signature of the Counter signed  
Date  
Signature & Designation  
Certificate

Such Grant-in-aid has not been drawn during the current year.

FOR USE IN TREASURY

Net Pay: ( . )

Treasury

( ) Rs.

Amount in words

Total Treasury BT

Treasury Gross = Net Pay *
Examine and
Treasury
Date

FOR USE IN ACCOUNTANT GENERAL’S

Admitted
Objected
Reasons for

AUDITOR | SECTION | GAZETTED OFFICER
FORM NO. O.T.R. 10
ABSENTEE STATEMENT
[See Treasury Rule – 51]

<table>
<thead>
<tr>
<th>Name of Absentee</th>
<th>Actual rate of pay</th>
<th>Designation and rate of pay of vacant post</th>
<th>NATURE OF ABSENCE</th>
<th>Rate of absentee allowance per month</th>
<th>(To be filled up by Audit Office)</th>
<th>OFFICIATING GOVERNMENT SERVANT (IF ANY)</th>
<th>(To be filled up by Audit Office)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Kind</td>
<td>Period</td>
<td>From A.M. to P.M.</td>
<td>To A.M. to P.M.</td>
<td>Name</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

Dated

Signature and designation of Drawing Officer

Note:

1. In column 4 should be stated “Full (half or quarter) average pay”, “without pay”, “other duty”, “officiating .................”, “in transit”, “transferred to ...............”, “suspend”, etc., the date of each being specified as far as possible in column 6 and 7. In case of suspension, it should be noted whether or not the period counts for pension.

2. The statement should be divided off into sections corresponding to sections in the bills, only those arrangements affecting one section being shown together.

3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside officer’s substantive section, references to the vouchers in which such sums were drawn should also be given.

4. All changes in the personal of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post on any month the fact should be so recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full detail.
FORM NO.OTR.11
[See Treasury Rule 52]
Periodical Increment Certificate

1. Certified that the Government servants named below have earned the prescribed periodical increments from the date cited in column 6 having been the incumbent of the post specified for not less than............. years from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay and in the case of those holding the posts in officiating capacity all other kinds of leave.

2. Certified that the Government servants named below have earned/will earn periodical increments from the date cited for reasons stated in the explanatory Memo attached hereto.

<table>
<thead>
<tr>
<th>Name of incumbent</th>
<th>Whether substantive or officiating</th>
<th>Scale of pay of post</th>
<th>Present Pay</th>
<th>Date from which present pay is drawn</th>
<th>Date of present increment</th>
<th>Future pay</th>
<th>Suspension for misconduct and such other absence as does not count for increment</th>
<th>Leave without pay and in the case of those holding the post in officiating capacity all other kinds of leave</th>
</tr>
</thead>
<tbody>
<tr>
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<td>From...</td>
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</tbody>
</table>

Note: 1. When the increment claimed is the first to carry to Government servant over an efficiency bar column 5, 6 and 7 should be filled up in red ink.

2. The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies.

The explanatory Memo should be submitted in any case in which reason (2) applies.

Head of Office/Draw and Disbursing Officer
FORM No- O.T.R. 12

[See Treasury Rule 73(i)]

ONLINE TRAVELLING ALLOWANCE BILL

NAME OF THE ESTABLISHMENT:

FOR THE MONTH OF:

Major Head__________

Minor Head ______________

Sub- Head ______________

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>DEPARTURE</th>
<th>ARRIVAL</th>
<th>Distance</th>
<th>Purpose</th>
<th>No. of Days involved</th>
<th>Mode of Journey</th>
<th>Fare Paid</th>
<th>D.A.</th>
<th>Charges, if any paid for accommodati on [Under Rule 65(d)]</th>
<th>Whether Claimed for Milage by Road</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Station</td>
<td>Date</td>
<td>Hour</td>
<td>Station</td>
<td>Date</td>
<td>Hour</td>
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</tbody>
</table>

The net entitlement on account of travelling allowance

<table>
<thead>
<tr>
<th>(i)</th>
<th>Gross TA Claim</th>
<th>Rs.</th>
<th>(ii)</th>
<th>Advance TA drawn vide Bill No/ Dt.</th>
<th>Rs.</th>
<th>(iii)</th>
<th>Undisbursed TA refunded</th>
<th>Rs.</th>
<th>(iv) Net Sum Required for Payment</th>
<th>Rs.</th>
<th>(Rupees........................................ only)</th>
</tr>
</thead>
</table>
CERTIFICATES

1.
2.
3.

Accountant          Date:  ________________

Examined

Digital Signature of  Digital Signature of Drawing
Treasury Officer     and Disbursing Officer
<table>
<thead>
<tr>
<th>Date</th>
<th>Monthly serial number of the bill</th>
<th>Description of bill</th>
<th>Amount of the bill, detailed heads of accounts, etc</th>
<th>Dated initial of the Gazetted Officer signing the bill</th>
<th>Date and signature of the Treasury Sarkar or person receiving the bill for encashment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount received from the Treasury or Bank</th>
<th>Date of receipt of money from the treasury or Bank</th>
<th>Date and signature of the accountant or Cashier who received the money</th>
<th>Date of entry in the cash book</th>
<th>Dated initial of the Gazetted Officer, who verified the Cash Book</th>
<th>Amount Disbursed in Treasury voucher number and date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature Date</td>
<td>Date</td>
<td>Initial Date</td>
<td>Month of encashment</td>
<td>2\textsuperscript{nd} Month</td>
<td>3\textsuperscript{rd} Month</td>
</tr>
<tr>
<td>16</td>
<td>17</td>
<td>18</td>
<td>19</td>
<td>20</td>
<td>21</td>
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</tbody>
</table>
Form No. O.T.R. 14
[See Treasury Rule – 81]
Register of Undisbursed Pay and Allowances, etc. of the Offices of ……………………………

<table>
<thead>
<tr>
<th>SL NO</th>
<th>Bill No &amp; Date</th>
<th>Net Amount of the Bill</th>
<th>Date of Encashment</th>
<th>Total Amount Remaining Undisbursed</th>
<th>Particulars of the amount shown in Column 5</th>
<th>Amount</th>
<th>Dated Initial of the Gazetted Officer</th>
<th>Date of Disbursement</th>
<th>Dated Initial of the Gazetted Officer</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>
FORM No. OTR-15
[See Treasury Rule 78(ii)]
Register of Contingent charges of the ______________________ Department of the ______________________ District for ________________ 20

<table>
<thead>
<tr>
<th>Date</th>
<th>To whom paid Budget appropriation for each head</th>
<th>Number of Sub-voucher</th>
<th>Number of contingent abstract</th>
<th>Detailed Heads of the Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Subdivisions of detailed heads as may be convenient. If the appropriation be not ordinarily allotted among the subdivisions of a detailed head, they should be linked by a brace and the amount placed below each of the space represents a money column.</td>
</tr>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>DETAILED HEADS Subdivision of detailed heads</th>
<th>UNUSUAL CHARGES</th>
<th>Total of each month’s bill</th>
<th>Date of detailed</th>
<th>Date of admission with initial</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Description</td>
<td>Amount</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Rs.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sl. No.</td>
<td>No. of Sub</td>
<td>Description of Charges</td>
<td>Amount (Rs)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>------------</td>
<td>------------------------</td>
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</tr>
</tbody>
</table>

Total
Under Rs .
1. I certify that

Counter signed

Date

Certificate
Such Grant-in-aid has not been drawn during the current year.

FOR USE IN TREASURY

Net Pay: ( )

Treasury

( ) Rs.

Total Treasury BT

Treasury Gross = Net Pay +

Examined and

Treasury

Treasury Officer

Date

FOR USE IN ACCOUNTANT GENERAL'S

Admitted

Objected

Reasons for

AUDITOR

SECTION

GAZETTED OFFICER
1. I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief the payments entered in this bill have been duly made to the party entitled to receive them with the exception noted below. *which exceed the balance if the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs.1000 amount are attached to this bill, save those notices below. * Which will be forwarded as soon as the amounts have been paid. I have as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

2. *Certified that all the article detailed in the vouchers attached to the bill and in those retained in my office have been duly received in good order and accountant for in the stock register.

3. Certified that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and the suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payment.

4. Certified that the rates of pay and dearness allowance of causal employees drawn in this bill have been fixed in accordance with the orders in the Finance Department Resolution No. 13647-F, dated the 27th
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of Sub</th>
<th>Description of Charges</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total
Under Rs.

1. I certify that

Seal & Signature of the

________________________________________________________________________

Counter signed

Date

________________________________________________________________________

Signature & Designation

Certificate

Such Grant-in-aid has not been drawn during the current year.

FOR USE IN TREASURY

Net Pay: (    )

Treasury

(    ) Rs.

Total Treasury BT

Treasury Gross = Net Pay +

Examined and

Treasury

Treasury Officer

Date

Date

FOR USE IN ACCOUNTANT GENERAL’S

Admitted

Objected

Reasons for

AUDITOR

SECTION

GAZETTED OFFICER
1. I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief the payments entered in this bill have been duly made to the party entitled to receive them with the exception noted below. *which exceed the balance if the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs.1000 amount are attached to this bill, save those notices below, * Which will be forwarded as soon as the amounts have been paid. I have as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

2. *Certified that all the article detailed in the vouchers attached to the bill and in those retained in my office have been duly received in good order and accountant for in the stock register.

3. Certified that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and the suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payment.

4. Certified that the rates of pay and dearness allowance of causal employees drawn in this bill have been fixed in accordance with the orders in the Finance Department Resolution No. 13647-F, dated the 27th
FORM No. O.T.R. 17
(See Treasury Rule 77(iii))

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. of Sub</th>
<th>Description of Charges</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total
Under Rs 1
I certify that

Seal & Signature of the

-----------------------------------------------------------------------------------------------------------------------
Counter signed
Date
Signature & Designation

-----------------------------------------------------------------------------------------------------------------------
Certificate
Such Grant-in-aid has not been drawn during the current year.

-----------------------------------------------------------------------------------------------------------------------
FOR USE IN TREASURY
Net Pay: ( )
Treasury
( ) Rs.
Total Treasury BT
Treasury Gross = Net Pay +

Examined and

Treasury	Treasury Officer
Date	Date

-----------------------------------------------------------------------------------------------------------------------
FOR USE IN ACCOUNTANT GENERAL'S
Admitted
Objected
Reasons for

AUDITOR	SECTION	GAZETTED OFFICER
1. I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief the payments entered in this bill have been duly made to the party entitled to receive them with the exception noted below. *which exceed the balance if the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs.1000 amount are attached to this bill, save those notices below. * Which will be forwarded as soon as the amounts have been paid. I have as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

2. *Certified that all the article detailed in the vouchers attached to the bill and in those retained in my office have been duly received in good order and accountant for in the stock register.

3. Certified that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and the suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payment.

4. Certified that the rates of pay and dearness allowance of casual employees drawn in this bill have been fixed in accordance with the orders in the Finance Department Resolution No. 13647-F, dated the 27th
FINANCIAL RULE FORM No.18

(See Treasury Rule 77(iii))

Not Payable at the Treasury

<table>
<thead>
<tr>
<th>Government of</th>
<th>BILL OF CONTINGENT CHARGES OF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Head of Service</td>
</tr>
<tr>
<td></td>
<td>Major Head</td>
</tr>
<tr>
<td></td>
<td>Minor Head</td>
</tr>
<tr>
<td></td>
<td>Sub-Head</td>
</tr>
<tr>
<td></td>
<td>Primary Unit</td>
</tr>
<tr>
<td></td>
<td>Month 20........</td>
</tr>
<tr>
<td></td>
<td>No. of Vouchers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No. of Sub-Vouchers</th>
<th>Description of charge and (Number and date of authority where special sanction is necessary)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs.</td>
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<tr>
<td></td>
<td></td>
<td>P.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Carried over</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Sub-Vouchers</td>
<td>Description of charge and (Number and date of authority where special sanction is necessary)</td>
</tr>
<tr>
<td>-----------------------</td>
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<td><strong>Brought forward</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Carried over</strong></td>
<td></td>
</tr>
</tbody>
</table>
(1) I CERTIFY that the expenditure charged in this bill could not with due regard to the interest of the Public Service be avoided. I certified that to the best of my knowledge and belief, the payment entered in this bill have been duly made to the parties entitled to receive them with the exception noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs.25.00 in amount, and all work-bills, are attached to the bill save those below which will be forwarded as soon as the amount have been paid. I have as far as possible, obtained vouchers for other sums and am responsible that they have been so destroyed or so defaced or mutilated that they cannot be used again.

(2) Certified that all the articles detailed in the vouchers attached to the bill and in these retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indent and invoices concerned to prevent double payment.

Received contents

____________________} Appropriation for current year

Signature and Designation of Drawing Officer

Expenditure including this bill Amount of work-bills annexed

Balance Available
* This certificate is required when proper Store accounts of materials and Store purchased are required to be maintained.

Passed for Rupees (In words)..........................................

FOR USE IN THE CONTROLLING OFFICE

Passed for Rupees (in words)...........................................

I CERTIFY that in support of every charge of more than Rs.25.00 made in this bill a receipt of other voucher has been given to me and is now in my possession. The receipt and vouchers for item in excess of Rs.100.00 are attached to the bill with the exception of those above Rs.100.00 noted above which will be sent after payment and I am responsible that the receipt and vouchers for all other items of more than Rs.25.00 are in proper form and order and that they have been so cancelled that they cannot be again used to support claims against the Government. All work-bill are also appended.

    Signature

    Designation

Controlling Officer

Pay Rupees

Examined and Entered

Accountant....................Treasury, Dated............... 20........ Officer-in-charge, Treasury

For use in Accountant-General's Office

Admitted Rs............... and objected to Rs............... on the following grounds—

Auditor

Superintendent
FORM No. OTR-19

[See Treasury Rule 94(1) (2)]

Register of Pension Payment Orders on ____________________ Treasury

<table>
<thead>
<tr>
<th>Treasury Serial No.</th>
<th>Pension Payment Orders</th>
<th>Class of Pension</th>
<th>Name of Pensioner</th>
<th>Monthly Amount</th>
<th>Date of effect from which amount in Column 8 payable</th>
<th>Special condition and limitation attached to the Pension Payment Order</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allocation of Person, if any</th>
<th>Office to which transferred with date of transfer</th>
<th>Pension paid at Treasury up to</th>
<th>Commutation of pension (if any)</th>
<th>Date of death of pensioner</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Pension</td>
<td>Ad-hoc Relief/ Additional Relief</td>
<td></td>
<td>Amount of Commuted pension</td>
<td>Date of Commutation (if any)</td>
<td>Residual pension payable after commutation</td>
</tr>
<tr>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
<td>16</td>
</tr>
</tbody>
</table>

Notes:
1. All pension payment orders including those transferred to Public Sector Banks will have to be entered in this Register.
2. Every change in the amounts in Columns 5 to 8 and 15 to 17 should be attested by the Treasury Officer.
3. Column 14 which will indicate the last month (with year) for which the pension was paid at the Treasury/Sub-Treasury is to be filed in only in cases of transfers of pensions.
4. In the event of transfer of pension from another pension disbursing officer, it will be entered in the Register as a new entry.
5. The period of re-employment date of absorption in Public Sector Company/Undertaking may be noted in the “Remarks” Column.
6. Indicate whether Service Pension, Civil/Political Pension (Freedom Fighters)/Displaced Pensioner etc.
FORM NO.OTR-20
[See Treasury Rule 94(2)]
Pension Bill

(Appeared in person through authorised agent)

(Name of the pensioner in block letter in full) .............................................................................   (Treasury/Sub-Treasury Officer

<table>
<thead>
<tr>
<th>(Number of Pension Payment Order</th>
<th>2071- Pension and other Retirement benefits (Family Pension)</th>
<th>Voucher No. .......... of ............. List of payment for .............</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

(a) Superannuation & Retirement allowance.  
(b) Pension to the employees of State aided Educational Institutions.

Received the amount of pension due to me for the month of

<table>
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<tr>
<th>Less Income Tax.</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>Net Amount</th>
</tr>
</thead>
</table>

In words (Rupees .............................................................................) only

I declare that I have accepted Commercial employment as defined in Rule 126 of O.P.R. 1971 with the previous sanction/For which previous sanctions Of Govt. of Odisha/Govt. of Odisha is not necessary

Or

I further declare that I have not accepted any commercial employment as defined in Rule 126 of O.P.R. 1977.

Under (Rupees ...................... ) only

(Revenue Stamp)  

(Signature of Pensioner)

For use in Treasury

Pay Rs.  
(Rupees ......................) only

Examined & entered.  
Auditor  
Superintendent.

For use in Audit Office

Admitted.  
Objected

Treasury Officer
Received the amount of Un-Utilised Leave due to following pensioners for the period to

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Pensioner / Recipient Name</th>
<th>GPF / PRAN Account No</th>
<th>Sanction Order No.</th>
<th>Basic Pension-TI/DR/Arrear-Allowance</th>
<th>Gross Amount</th>
<th>Recovery Amount (Rs)</th>
<th>Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

**Total**

Net Amount in

"Seal & Signature of the DDO"
Certificate from the pensioner regarding non-employment is attached.

Certified that the amount drawn in the last month's bill has been duly distributed and the receipt obtained from the pensioner/gratuitant.
FORM NO. OTR-22
[See Treasury Rule – 91 (7)]

Old Age Pension Bill No.

Head of Account – Demand No. 5-288-Social Security and Welfare-E-Other Social Security and Welfare Programmes- (d) Pensions under Social Security Schemes-(A) Old Age Pension for Destitutes (Voted)

Bill for Old Age Pension – for the month of .........................................20

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Pensioner</th>
<th>Account No.</th>
<th>Period of claim</th>
<th>Monthly amount</th>
<th>Money-order commission</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

Total (in words) ..........................................

Signature ..................................................

Designation of the Drawing Officer ..................................................

Station ..................................................

Date ..........................................

(1) Certified that amount drawn in the last month’s bill has been duly disbursed to the actual payee and M.O. acknowledgement has been obtained.

(2) Certified that the pensioner at Sl. No. (Account No. ...............) who is being paid pension for the first time has appeared before me according to Rule 16 of the Orissa Old Age Pension Rules.

(3) Certified that the annual verification report prescribed under Rule 18 (a) of the Orissa Old Age Pension Rules has been received and I have personally satisfied myself that the pensioner continues to be a destitute as described in Rule 2 thereof.

Contents received

Please pay to Postal Department by Transfer credit. Money-order forms are enclosed

Signature of the Drawing Officer

FOR USE IN TREASURY

Pay Rs. ......................... (Rupees ......................................................) by transfer credit to Postal Department.

Sub-Treasury Officer

Examined

Treasury Accountant

* Strike out when not applicable.

(Notification No. 51407-Codes-209/75-F., dated the 24th December, 1975)
FORM NO. O.T.R. 23

Bill for pension chargeable to _________________________ paid at the Treasury from ___________ in ____________ 19 _________________

<table>
<thead>
<tr>
<th>Date</th>
<th>Number</th>
<th>Number of pension payment order</th>
<th>Signature of pensioner to non-employment certificate.</th>
<th>We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or any establishment paid from a local fund, during the period for which the amount of Pension claimed in this bill is due.</th>
<th>Name of pensioner</th>
<th>Monthly amount</th>
<th>Period of claim</th>
<th>Amount paid</th>
<th>Signature of payee with stamp if payment exceeds Rs. 20.</th>
<th>We hereby acknowledge to have received the amount set against our respective names as pension due for the periods noted under the order quoted in our respective pension payment orders.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
<td>(9)</td>
<td>(10)</td>
<td>(11)</td>
</tr>
</tbody>
</table>

Rs. P.  Rs. P.  Rs. P.  Rs. P.  Rs. P.

NOTE: In the case of pensioners who furnish particulars of re-employment in the certificate, the Disbursing Officer should ascertain and report whether the rule regarding such repayment have been duly observed.
FORM OTR-24  
(Treasury Rule-99)

From  

The Treasury Officer

Dated

To  

The Accountant –General

Subject- Intimation regarding death of Pensioner who elected the family Pension scheme for the State Government Employees, 1964

Sir,  

I am to inform you that Shri/Srimati ...........................................holder of pension payment order No...........................................who was drawing his/her pension from this Treasury/Sub-Treasury dies on ..............................................

2. The first payment of family pension at Rs..............................(Rupees ..............)only per month has been made to ...........................................for the period from ......................to .........................in Treasury Voucher No..............................................dated ..............................................and included in the pension payment schedule for ..............................................Before making the said payment, the death certificate the application form and other documents prescribed in Government of Orissa, Finance Department Resolution No..........................dated.................................have been obtained from the claimant and accepted after necessary scrutiny. I have also personally satisfied myself about the identity and title of the claimant.”

Yours faithfully

Treasury/Sub-Treasury Officer

( Notification No.28219-Tr.-A-68/70-F,Dated the 18th June 19701)
FORM NO. O.T.R. - 25

(See Subsidiary Rule-114(2))

<table>
<thead>
<tr>
<th>District of: Khurda</th>
<th>Refund of Revenue</th>
<th>Voucher No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head Chargeable</td>
<td>Major Head Receipt</td>
<td>List of Payment for_________ 20</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>In whose name credited</th>
<th>On what account received</th>
<th>Amount Realised</th>
<th>Date of payment into Treasury</th>
<th>Amount in which included and Head to which Credited</th>
<th>Treasury Officer’s signature in token of verification of Treasury Credit</th>
<th>Name of Payee</th>
<th>Amount to be Refunded</th>
<th>Reason &amp; Authority for Refund</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

This order of refund has been registered and noted against the original receipt entry in the Departmental Account under my initial and previous order for Refund of the same sum has not been issued.

Signature: _______________________

Designation: Treasury Officer

Date: _______________________

Total (in words) Rupees

Under Rs.

<table>
<thead>
<tr>
<th>Receive Payment</th>
<th>Passed for Payment Rs.</th>
<th>Claimant’s signature</th>
<th>For use in Comptroller’s Office</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Admitted:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Objected:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Auditor:</td>
</tr>
</tbody>
</table>

Note 1 In case where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited to the entry in Column (5) should include the name of the Treasury in which the amount was credited and column (6) should be filled up by the Treasury Officer at the headquarters (not Sub-Treasury)

* “In cases of Refund of Stamp Revenue it may be specified in the space for Major Head of Receipt whether the refunds relate to Judicial or Non-Judicial Stamps. The refunds under 333 Irrigation, Navigation, Drainage and Flood Control Projects, etc, may also be classified according as these relate to “A-Irrigation Works” or “B-Navigation, Embankment, etc”

Note-2 Refer S.R. 349-A for validity of this Refund Order (Notification No.19747-Tr-A-103/65-F dated the 17th May 1965)
(Refer Code No.22202-Try-II-48/74-F, dated the 4th June 1974)
Received the sum of Rs. **1230851** (TWELVE LAKH THIRTY THOUSAND EIGHT HUNDRED FIFTY ONE) only being the Grant-in to PRINCIPAL, PRATAP SASAN MAHAVIDYALAYA, BALAKATI for the month of APR-2020 placed by the in his letter No. dated

Pay + GP  921  1042900  
DA  921  186501  
DP  921  1450  

------------------------------
**Grand Total** 1230851

Countersigned and passed for Rs **1230851** (TWELVE LAKH THIRTY THOUSAND EIGHT HUNDRED FIFTY ONE) only.

<table>
<thead>
<tr>
<th>Details of Bill</th>
<th>NetAmount</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT 58816 73000</td>
<td></td>
</tr>
<tr>
<td>PT 3043 3400</td>
<td></td>
</tr>
<tr>
<td>TPF 55550 174500</td>
<td></td>
</tr>
<tr>
<td><strong>Gross Total</strong> 250900</td>
<td></td>
</tr>
</tbody>
</table>

FOR USE IN THE TREASURY

CASH
Transferred to GPF 7058
Professional Tax
Income Tax
LIC
Grand Total
Examined

Treasury Accountant DA

Admitted
Collection
Reason for Objection
Auditor Superintendent

LECTURER

LECTURER

LECTURER

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LECTURER
Under Rs 979952 (NINE LAKH SEVENTY NINE THOUSAND NINE HUNDRED FIFTY TWO) Only

LECTURER
PRINCIPAL, PRATAP SASAN
MAHAVIDYALAYA, BALAKATI

RECEIVED CONTENTS
Submitted By

LECTURER
PRINCIPAL, PRATAP SASAN MAHAVIDYALAYA,
BALAKATI

II nd discharge to

LECTURER
PRINCIPAL, PRATAP SASAN MAHAVIDYALAYA,
BALAKATI

RECEIVED PAYMENTS
Signature Attested

LECTURER
PRINCIPAL, PRATAP SASAN MAHAVIDYALAYA,
BALAKATI

1. Certified that the D.A. claimed @ 119% vide Go. No. 27766/F dated 17-10-2015
2. Certified that no arrears salary and leave salary has been included in this bill.
3. Certified that the amount claimed in this bill was not drawn previously.
4. Certified that the amount claimed in this bill in favour of this college U.C. of previous quarters has already been submitted.
5. Certified that this previous drawal have already examined.
6. Certified that the allotment has been fully and properly utilized.
7. Certified that the fees and fines has been deposited in Govt. Treasury.
8. Certified that the net claim of this will be transferred electronically into the bank account of the beneficiaries and the correct bank details of the beneficiaries have been furnished in a separate list after due verification and uploaded in the treasury portal bearing reference ID-

LECTURER
PRINCIPAL, PRATAP SASAN MAHAVIDYALAYA,
BALAKATI
Stipend & Scholarship
Form No. O.T.R.27

STIPEND & SCHOLARSHIP BILL NO-

Department/ Office :  
District :  
DDO Code:  
Bill No & Date:  
Head of Account:  

for The month of

<table>
<thead>
<tr>
<th>Serial No</th>
<th>Year of Award</th>
<th>Kind of scholarships or stipend</th>
<th>Name of scholarship or stipend holder</th>
<th>Monthly value of scholarships drawn</th>
<th>Number of days for which drawn</th>
<th>Amount Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Gross Amount

Deduction

Net Amount

Total (in words)-.

Under Rupees:Rs Pay Rs.

Total (in words)-Rupees.

Examined & Entered

Accountant

Treasury Officer
1. I certify that the student/students/for whom claim is/claims are made has/have been borne and is/are expected to be borne on the rolls during the period to which claim relates and necessary recovery of overdrawal of amounts due to the absence of student during the preceding quarter has been made in this bill where necessary.

*2. Certified also that the scholarships or stipends drawn on the last bill, with the exception of these refunde by have been paid to the proper persons and the receipts taken in acquaintance rolls kept in my office.

Countersigned for Rs. .................

signature .....................................

Designation ..............................

Date. .......................... College/School

Revised payment

Principal/Manager

For use in Treasury Office

( )

Date. .......................... Treasury Officer

For use in Controller's Office

Admitted Rs. .................

Objected Rs. .................

Auditor, Superintendent, Gazetted Officer

**Bill Type & Subtype:** Grant In Aid & GIA - Salary  
**Head of Account:**  
**Bill Gross & Net Amount:**  
**By Transfer Amount:**  
**Voucher No. & Date:**

### Object Breakup Details:

<table>
<thead>
<tr>
<th>Object Head</th>
<th>Description</th>
<th>Break up Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Total amount:</td>
</tr>
</tbody>
</table>

### Deduction Details

**BT Sl. No.**  
**HOA**  
**Description**  
**Amount**

\[
\text{Net Amount} = \text{Total Amount} - \text{Gross Amount}
\]

\[
\text{Total Deduction} = \text{Net Amount} - \text{Total Amount}
\]

### By Transfer Details

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>HOA</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

\[
\text{Total Amount} = \sum \text{Amount}
\]
Received the sum of Rs. Gross Amount in No (Gross Amount in Words) being the grant-in-aid for the period of sanctioned by in their letter No. dated to meet the expenditure of.

Under Rs

Certificate

Such Grant-in-aid has not been drawn during the current year.

Net Pay:

Treasury BT:

Total Treasury BT

Treasury Gross = Net Pay + Treasury BT =

Examined and entered

Treasurer Accountant

Treasurer Officer

Date

Date

FOR USE IN ACCOUNTANT GENERAL’S OFFICE

Admitted Rs.

Objected Rs.

Reasons for objection

FOR USE IN TREASURY OFFICE

AUDITOR

SECTION OFFICER

GAZETTED OFFICER
Form OTR-29
(See Treasury Rule :120)
Name of Treasury:
Works/ForestRemittance (CTR) From ---------To ---------

<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury Code &amp; Name:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operator Id &amp; Name:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Operator Wise Total No of challan:  
Total challan amount: ____________________________

______________________________
Treasury Officer
Form OTR-29
(See Treasury Rule:120)
Name of Treasury:
Works/ForestRemittance (CTR) From --------To --------

<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>19/03/2020 8782/613</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>110</td>
</tr>
<tr>
<td>19/03/2020 8782/612</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>110</td>
</tr>
<tr>
<td>19/03/2020 8782/611</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>110</td>
</tr>
<tr>
<td>19/03/2020 8782/610</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>110</td>
</tr>
<tr>
<td>19/03/2020 8782/609</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>110</td>
</tr>
<tr>
<td>19/03/2020 8782/614</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>110</td>
</tr>
<tr>
<td>30/03/2020 8782/524</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>600</td>
</tr>
<tr>
<td>30/03/2020 8782/525</td>
<td>D F O CITY FOREST DIVISION BHUBANESWAR</td>
<td>10</td>
</tr>
</tbody>
</table>

Date wise total amount: 660
Date wise total amount: 610

Operator Wise Total No of challan: 8
Total challan amount: 1270

_________________________
Treasury Officer
Banapur
Form OTR-29
(See Treasury Rule :120)
Name of Treasury:
Works/Forest Remittance (CTR) From -----------To -----------

<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/03/2020</td>
<td>8782/104</td>
<td>33961</td>
</tr>
</tbody>
</table>

Works Operator Id & Name: 9 DY CO CHIEF WILD LIFE WARDEN BHUBANESWAR

Operator Wise Total No of challan: 1

Date wise total amount: 33961

Total challan amount: 33961

________________________________________
Treasury Officer
Banapur
Form OTR-29
(See Treasury Rule:120)
Name of Treasury:
Works/ForestRemittance (CTR) From --------To --------

<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/03/2020 8782/491</td>
<td>DY DIR ZOOL PARK NANDANKANAN BHUBANESWAR</td>
<td>35035</td>
</tr>
<tr>
<td>16/03/2020 8782/362</td>
<td>DY DIR ZOOL PARK NANDANKANAN BHUBANESWAR</td>
<td>3419</td>
</tr>
<tr>
<td>27/03/2020 8782/454</td>
<td>DY DIR ZOOL PARK NANDANKANAN BHUBANESWAR</td>
<td>30900</td>
</tr>
</tbody>
</table>

Date wise total amount:
- 35035
- 3419
- 30900

Total challan amount: 69354

Operator Wise Total No of challan: 3

__________________________________________________________
Treasury Officer
Banapur

Treasury wise (1801) total challan amount: 115028
<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16/03/2020 8782/350</td>
<td>DIVISIONAL FOREST OFFICER KHURDA DIVN KHURDA</td>
<td>10</td>
</tr>
<tr>
<td>31/03/2020 8782/540</td>
<td>DIVISIONAL FOREST OFFICER KHURDA DIVN KHURDA</td>
<td>875</td>
</tr>
</tbody>
</table>

Date wise total amount: 10
Date wise total amount: 875

Operator Wise Total No of challan: 2
Total challan amount: 885

Treasury wise (1803) total challan amount: 885

---

Treasury Officer
Banapur
Form OTR-29  
(See Treasury Rule:120)  
Name of Treasury:  
Works/ForestRemittance (CTR) From ---------To ---------

<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/03/2020 8782/102</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>235000</td>
</tr>
<tr>
<td>17/03/2020 8782/349</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>212378</td>
</tr>
<tr>
<td>21/03/2020 8782/517</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>3000</td>
</tr>
<tr>
<td>24/03/2020 8782/518</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>1000</td>
</tr>
<tr>
<td>8782/521</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>3000</td>
</tr>
<tr>
<td>8782/520</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>33300</td>
</tr>
<tr>
<td>8782/519</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>2000</td>
</tr>
<tr>
<td>26/03/2020 8782/565</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>2000</td>
</tr>
<tr>
<td>30/03/2020 8782/568</td>
<td>DFO CHILIKA WILD LIFE DIVISION BALUGAON</td>
<td>1000</td>
</tr>
</tbody>
</table>

Date wise total amount:  
235000  
212378  
3000  
39300  
2000  
1000  
1000  
Total challan amount:  
492678

Operator Wise Total No of challan: 9

Treasury Officer  
Banapur
<table>
<thead>
<tr>
<th>Challan Date &amp; No.</th>
<th>Deposited By</th>
<th>Challan Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13/03/2020</td>
<td>8782/347 TAHASILDAR BANPUR</td>
<td>629</td>
</tr>
<tr>
<td>Date wise total amount:</td>
<td></td>
<td>629</td>
</tr>
<tr>
<td>27/03/2020</td>
<td>8782/567 TAHASILDAR BANPUR</td>
<td>383</td>
</tr>
<tr>
<td>Date wise total amount:</td>
<td></td>
<td>383</td>
</tr>
<tr>
<td>31/03/2020</td>
<td>8782/569 TAHASILDAR BANPUR, 8782/570 TAHASILDAR CHILIKA</td>
<td>179 601</td>
</tr>
<tr>
<td>Date wise total amount:</td>
<td></td>
<td>780</td>
</tr>
<tr>
<td>Operator Wise Total No of challan:</td>
<td>4</td>
<td>Total challan amount: 1792</td>
</tr>
</tbody>
</table>

Treasury wise (1805) total challan amount: 494470

Grand total: 610383

Total for first list: 610383
Total for second list: 610383
Grand total: 610383
Form OTR-29
(See Treasury Rule :120)
Name of Treasury:
Works/ForestRemittance (CTR) From ---------To ---------
Form No. O.T.R. - 30
[See Treasury Rule – 127]

DEPOSIT REPAYMENT ORDER AND VOUCHER

…………………………. Treasury, month of ………………. 20….
………………………………………………………………………………………………………………..

Head of Account …………………. Deposits. Voucher No…… of List of …………. Payments

| Original Number……………… | Name of Depositor……………………………… |
| Date of Deposit……………… | Amount Originally Deposited Rs. ……………… |

In the space a translation of the receipt form into the current Indian language should be given

Received this ................... day of .......... 20 the sum of Rs. .................... nP............. being the amount payable ............... on account of the deposit described above.

Examined and Entered

Claimant’s Signature ……………..

Accountant

Stamp if required pass for payment to ............

Rs. (Rupees .........................)

Treasury

Pay Rs. (...............................)

Rupees .................................

Treasury Officer

Judge, Magistrate or Other Officer

Date .................................
From
Collector
The Magistrate of …………………………………………………………………………………………………………
District Judge……………………………………………………………………………………………………

To
The Accountant – General/Treasury Officer………………………………………………………………………

Sir,

The following refunds of Lapsed Deposits aggregating Rs………………………… (in words ……………………………………………...) have been claimed by…………………………………… whose identity and title to the money I have satisfied myself. I request ……………………………………… that the amount may be refunded.

<table>
<thead>
<tr>
<th>Class of Deposits</th>
<th>Particulars of Original Deposit</th>
<th>Balance Credited to the Provincial Government</th>
<th>Date of Lapsed Statement</th>
<th>Amount Claimed</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rs.</td>
<td>nP.</td>
</tr>
</tbody>
</table>

(Signature)

The ……………….20
(Collector, Magistrate, Judge)

(Reverse)

Comptroller’s Office No …………………………………… Dated ………………………………………

SANCTIONED

Assistant Accounts Officer
Comptroller

Received Payment
…………………………………………........Claimant

Pay Rs……………………… (Rupees________________________) only

Date ……………….20…..

Examined
Treasury Officer

Note – The signature of the claimant should be obtained on this form and the form should be returned as voucher in support of the debit.

*Delete whichever is not applicable
(Notification No. Tr-A-93/69-6416-F, dated the 4th February 1970)
COMPUTER ADVANCE SCHEDULE  
OF FINANCE  
O.T.R. – 32  

[See Treasury Rule – 162(1)]  
5-7610-loans to Government Servants etc 00-800-Other Advances-1018-Other Items-48057-Personal Computer Advance  
For the month of -:20  
T.V No / Date:  
************_a_**********  

Name of the Department:  
Name of the Office:  
Designation of DDO:  
Name of Treasury:  
Bill No:  

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Employee / Designation</th>
<th>Month in which Original Advance was Drawn</th>
<th>Amount of Original Advance</th>
<th>No of Installment of Recovery</th>
<th>Amount Deducted in the Bill</th>
<th>Recovery Upto the Month</th>
<th>Balance Outstanding</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Grand Total*:  
__________________________________________________________

FOR THE MONTH OF: 20  
RUPEES Only  

Signature of the DDO:  
Date: 
GENERAL PROVIDENT FUND

T.V No / Date: SCHEDULE OF

Demand No-“8009/__________________________- State/Centre G.P.F Withdrawals” (Strike out which is not applicable)

1. Arrange the A/C Nos in serial order. Accounts Nos may be written very clearly. Separate Schedules should be prepared for each group.
2. The names of the subscribers should be written in full.
3. If interest is paid on advance, mention it in remarks column.
4. Figures in columns 3, 4, 5 and 7 should be rounded to wholerupees.
5. Use similar form, if names are few. But do not write subscribers name and account numbers very closely to each other.
6. The total of schedules also should be written both in figures and words.
7. This form should not be used for transactions of General Provident Fund for which Form No. O.T.C. 76 has been provided.
8. In Col. 1 quote account number unfailingly. The guide letters e.g. I.C.S. (ICS Provident Fund) etc. should be invariably prefixed to Account Nos.
9. In the remarks column write description against every new name such as New Subscriber came on transfer from Office District resumed subscription.
10. Separate schedules should be prepared in respect of persons whose accounts are kept by different Accountant General.

DEDUCTION MADE FROM THE SALARY FOR 20

<table>
<thead>
<tr>
<th>SI No</th>
<th>ACCOUNT NO./ DATE OF ENTRY INTO GOVT. SERVICE</th>
<th>NAME OF THE SUBSCRIBER/ DESIGNATION</th>
<th>BASIC PAY/ GRADE PAY / SCALE OF PAY</th>
<th>MONTHLY SUBSCRIPTION</th>
<th>REFUND OF WITHDRAWALS AMT / NO. OF INST.</th>
<th>TOTAL RELEASED</th>
<th>REMARKS D.O.B and D.O.R.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### GPF Schedule

**Total:** 0

(ROPEES) ONLY

Signature of the D.D.O. with Seal

Date:

Certified that all particulars of recovery have been correctly furnished as per the instruction issued in respect of preparation of G.P.F. Schedules.

Voucher No. ____________________  

Date of Encashment: //

FOR USE IN AUDIT OFFICE

Certified that the name and account No. of individual deduction and total shown in column-6 have been checked with reference to the bill vide page 224 of the Audit Manual.

Certified that the rates of pay shown in column - 4 have been verified with amount drawn in this bill.

**AUDITOR**

---

**GPF ABSTRACT**

**BILL NO:**

T.V No / Date:

<table>
<thead>
<tr>
<th>PF CODE</th>
<th>TOTAL AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

**Total** 0.0

(ROPEES) ONLY

Signature of the D.D.O. with Seal

Date:

Certified that all particulars of recovery have been correctly furnished as per the instruction issued in respect of preparation of G.P.F. Schedules.

Voucher No. ____________________  

Date of Encashment: //

FOR USE IN AUDIT OFFICE

Certified that the name and account No. of individual deduction and total shown in column-6 have been checked with reference to the bill vide page 224 of the Audit Manual.

Certified that the rates of pay shown in column - 4 have been verified with amount drawn in this bill.

**AUDITOR**
Form OTR-34
(See Treasury Rule 72)

SCHEDULE OF RECOVERY OF PLI PREMIUM
FOR THE MONTH OF ______________

BILL NO:

POSTAL LIFE INSURANCE
Odisha State Government Servant’s policies statement showing deduction on account of premium towards Postal Life Insurance Policies from pay salary bill for ______________ 20

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Employee</th>
<th>Designation</th>
<th>Policy No.</th>
<th>Recovery Month</th>
<th>Amount</th>
<th>Total</th>
<th>Remarks</th>
</tr>
</thead>
</table>

Total for the month of ______________

______________________________
Signature of D.D.O.

Date:

**Note:**
1. The avoid credit for premiums being given to wrong accounts care should be taken to state the correct policy numbers.
2. If remittance is made by cheque the No. Amount & Drawing Bank should be mentioned in the remark column.
3. Please give full particulars of previous office in case of transfer to your office. In the column’s Remark-above.
BILL FOR WITHDRAWING FINAL GPF/PART FINAL GPF/TEMPORARY GPF
FORM No. O.T.R.35
ADJUSTABLE BY THE ACCOUNTANT- GENERAL, ORISSA

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Designation</th>
<th>Pay</th>
<th>GPF Series</th>
<th>GPF Account No.</th>
<th>No. &amp; Date of Sanction Letter of Authority</th>
<th>Withdrawal of GPF/TPF/CPF (Final)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

From ____________________________ of Sri ____________________________

Total

Total (in words) - Rupees

Space for classification

Pay Rs

Rupees

Under Rupees: ________________

Signature of the Drawing Officer

Designation of the Drawing Officer

Station

Date

Contents received pay to

For use in Treasury

Treasury Officer examined and entered

Treasury Accountant

Space for Pay
1. Certified that I have satisfied myself that all sums including in bills in form O.T.R.37 drawn 1 month/2 months/3 months previous to this date in favourof M/s ........................................................ AccountNo .................................................. with the exception of those detailed below have been disbursed to the proper persons, and their acquittances have been taken and filed in my office.

2. Certified that the balance at my credit / at the credit of the subscriber on the date of the withdrawals covers the sums of drawn in the bill.

Certified also that the amount kept asked for this bill is required to meet the yearly premium due on ........................................................ in respect of policy No ........................................................ in respect of the ........................................................ Co.Ltd. and that the policy in question has been assigned to the Government orders and that is in the custody of the Accounts Officer.

O.T.S.

___________________________
SIGNATURE

___________________________
DESIGNATION

(I) Given details hereby more than on policy has to be cited

For use in Audit Office

Admitted Rs

Objected Rs
(2) Print the following on the Fly Leaf of the “Register of the Cash Orders, drafts, etc. received and adjusted” referred to in item (1) above.

“1. Cheques drafts, etc. received in payment of Government dues should initially be entered in this register.

2. This register is to be treated as a subsidiary cash book and for this reason the page of the Register should be machine numbered.

3. Only daily totals of receipts and remittances should be entered in the Cash Book”.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Date of receipt</th>
<th>From whom received</th>
<th>Name of the Bank/Treasury etc.</th>
<th>No. and date of cheque draft etc.</th>
<th>Amount</th>
<th>On what account to be credited</th>
<th>Date of despatch to the Bank/Treasury</th>
<th>Date of adjustment</th>
<th>Initial officer concerned</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>
**FORM No.O.T.R. 37**
(See Treasury Rule 16 (Note 3))

Register of Demand Drafts, etc., obtained for payment

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. &amp; Date and amount of the bill through which the amount is drawn</th>
<th>Name of the party in whose favour demand draft is required</th>
<th>Date of tendering the amount for purchase of demand draft</th>
<th>Amount tendered</th>
<th>Sign of the Drawing Officer</th>
<th>No. &amp; Date of demand draft and date of receipt of the Demand Draft (mention the name of the bank)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of issue of the Demand draft to the party/individual</th>
<th>Sign of Drawing Officer</th>
<th>Date of receipt of acknowledgment of party/individual</th>
<th>Date of cancellation in case cancelled</th>
<th>Date of correction etc.</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
</tr>
<tr>
<td>Monthly Consecutive No. of item</td>
<td>Date</td>
<td>No. Of Challan</td>
<td>Amount</td>
<td>Initial or signature of Treasury Officer</td>
<td>Monthly Consecutive No. of item</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>------</td>
<td>---------------</td>
<td>--------</td>
<td>------------------------------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>
# Form No O.T.R. - 39

[See Treasury Rule 48(k)]

**Book of Drawals**

<table>
<thead>
<tr>
<th>No. &amp; Date of the Bill</th>
<th>Brief Description of the Bill</th>
<th>Gross Amount of the bill</th>
<th>Gross Amount of the bill</th>
<th>Name of the persons presenting the bill authorized to receive payment</th>
<th>Signature of the persons mentioned in column 5</th>
<th>Name of the person receiving the token (Token prapti ra nidarshan Swarup upasthapakankanama)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dated Initial of the Drawing Officer</th>
<th>Dated Initial of the Receiving Clerk/Officer authorized by the T.O. /S.T.O.</th>
<th>Token No. given</th>
<th>Dated Initial of the T.O. /Addl. T.O. / S.T.O. in token passing bill</th>
<th>Dated Initial of the clerk in token of handling over of the bill held under objection &amp; receipt of token</th>
<th>Signature of presenter in token of receiving back the Book of Drawal/Bill held under objection</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Title</td>
<td>Remarks of the committee</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>----------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Agreement between the Government of Odisha and the Reserve Bank of India</td>
<td>Will remain as part of the draft Treasury Code. Agreement between Government &amp; PFRDA in connection to implementation of NPS will be added.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>List of Treasuries and Sub-Treasuries in Odisha</td>
<td>The updated list of Treasuries and Sub-Treasuries in Odisha will be placed.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Different classes of receipts exempt from stamp duty</td>
<td>As the provisions under SR-107 are outdated and not in practice, the same has also not been taken in draft revised Treasury Code. Hence, Appendix-3 is not required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Rules regulating the preparation of last pay certificates in cases of transfers on duty or of return from leave</td>
<td>The format related to LPC may be customised as per the latest Circular/ practice/ LPC from HRMS to be kept under Appendix-4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>List of Agent who have executed general bonds of Indemnity prior to 1st April 1937 for the purpose of drawing the leave salary and pensions of Gazetted Government servants of the Central Government or a Provincial Government who are their constituents.</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Sections into which Establishment bills should be divided</td>
<td>Not relevant. Finance Department may be requested to issue a guiding circular.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Rules for the payment of compensation for land taken up under the Land Acquisition Act of 1894.</td>
<td>Rules for the payment of compensation for land taken up under the Land Acquisition Act may be obtained from Revenue Department and may be as per Draft Rule-118</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Appendix-8 Deleted</td>
<td>Appendix-8 Deleted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Reserve Bank of India Remittances – Conditions governing issue of Government drafts</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Instruction to Treasury Officer and Branch Manager of the State Bank of India in-</td>
<td>Not relevant. As Banking Treasury is no more in existence, the same may not be</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>11</strong></td>
<td>Indian Coinage Rules</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>12</strong></td>
<td>List of Officials and others authorized to out coins under Sections 16 and 20 of the Indian Coinage Act.</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>13</strong></td>
<td>General Hints on Detection of Counterfeit Coins</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>14</strong></td>
<td>Memorandum on the distinguishing features which would constitute the “fraudulent defacement” of a coin.</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>15</strong></td>
<td>The Reserve Bank of India (Note Refund) Rules, 1935</td>
<td>Not relevant.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>16</strong></td>
<td>List of the more important kinds of bills requiring pre-audit or authorization by the Accountant-General (Comptroller), Odisha before disbursement.</td>
<td>FD OM-23789/F Dated 02/6/84 has replaced pre-audit or authorization by the Accountant-General (Comptroller), Odisha before disbursement of Arrear claims. The SR-97 has been amended accordingly.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>17</strong></td>
<td>List showing Treasury Records and the period of preservation</td>
<td>As all bills, sanction orders and Registers are prepared online in IFMS, regarding procedure &amp; timeline for their preservation, views of IT Department/ AG may be obtained. (Revised statement is attached)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>18</strong></td>
<td>The list of irregularities which are treated sufficiently serious to necessitate disciplinary action.</td>
<td>The list needs revision. (Revised statement is attached)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>19</strong></td>
<td>Payment of pay and allowances due in respect of a Government servant certified to be a lunatic.</td>
<td>The same to continue.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20</strong></td>
<td>Notifications</td>
<td>It was suggested by the drafting team to enclose all latest notifications in respect of payment, Receipt, Works, Forest, pension, NPS, GPF etc. These notifications shall form part of the Appendices.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
AGREEMENT BETWEEN THE STATE GOVERNMENT OF ORISSA AND THE NPS TRUST

This Agreement is made on this 2nd day of August, 2010, at New Delhi between the Governor of the State of Orissa represented by Shri Pradyumna Kumar Das, Director of Treasuries and Inspection (hereinafter called the “State Government” which expression shall, where the context so admits, including successor in office) of the ONE PART

AND

New Pension System Trust, established under the provisions of the Indian Trust Act, 1882 vide duly registered Trust Deed on 27.02.2008 acting through its Trustees, duly represented by Shri N. R. Rayalu, CEO/MT of the New Pension Trust having its office for the time being at 1st Floor ICADR Building, plot No 6, Vasant Kunj Institutional Area, Phase II New Delhi-110070 (hereinafter called “NPS Trust which expression shall unless it be repugnant to the context or meaning thereof shall include it successor and assign) of the OTHER PART.

[Signature]
WHERE AS the Central Government has introduced the New Pension System (NPS) with effect from 01 January 2004. The NPS covers, at present, new entrants to Central Government services (excluding Armed Forces) and services of some State Governments and is expected in due course to be available to all other citizens of India.

WHERE AS Pension Fund Regulatory and Development Authority (PFRDA) has been established by the Government of India on 10th October 2003 to promote old age income security by establishing, developing and regulating pension funds, to protect the interests of beneficiaries to schemes of pension funds and for matters connected therewith or incidental thereto.

WHERE AS PFRDA being the regulator for the NPS has been authorised by the Central Government to appoint/establish various intermediaries in the system, such as, Central Record Keeping Agency (CRA), Pension Funds (PFs), Trust for the NPS, Custodians Bank, etc. Accordingly, in pursuance to the advice of the Central Government vide letter D.O. No.5 (75)/2006-ECB & PR dated 24th April 2007, PFRDA has established NPS Trust, as per the provisions of the Indian Trusts Act of 1882, and the NPS Trust Deed as executed by the Settlor (PFRDA) deals with the powers and functions of the NPS Trust under the NPS Architecture. PFRDA has also appointed the various intermediaries under the NPS architecture detailing their respective roles and interplay under the NPS.

WHERE AS under the NPS, the option of joining the new system is available to the State Governments. The NPS Architecture, evolved and worked out by the PFRDA under the NPS is capable of accommodating the various State Governments’ request to joining the NPS, within the overall framework of the Pension Architecture as devised by the PFRDA AND
WHERE AS the State Government (ONE PART), has conveyed its decision vide its communication bearing Ref. No Pen-56/2010/31294 dated 17th July 2010 to participate in the NPS by signifying unequivocally of its option of joining the NPS and be governed in toto by the NPS Pension Architecture and other regulatory parameters, directions, regulations, guidelines, etc. issued from time to time.

NOW THIS AGREEMENT WITNESSETH AS Follows:

1. The State Government hereby agrees and confirms that it has unequivocally decided to exercise its option of joining the NPS for its employees (beneficiaries) w.e.f. 01.01.2005 as clearly stated in its decision in this behalf vide Letter No.44451/F Pen-5/05 dated 17th September 2005.

2. The State Government, hereby, agrees and confirms to be bound and governed in toto by the NPS Architecture and other parameters, directions, regulations, guidelines, etc., as may be issued from time to time.

3. The State Government, hereby, confirms that it has fully understood the NPS Architecture and the respective roles and functions of the various intermediaries under the NPS and agrees to adhere to the same consequent upon joining the NPS for its employees (beneficiaries).

4. The State Government, having conveyed its decision to joining the NPS, hereby, agrees and confirms that it shall comply with all the instructions and requirements of the PFRDA/NPS Trust (OTHER PART) from time to time and be bound by the same without any demur.
5. The State Government hereby confirms and states that it has gone through and fully understood the contents of all the agreements already entered into with the various intermediaries by the PFRDA/NPS Trust, as the case may be, under the NPS Architecture, and shall be bound by the same, mutatis mutandis, in furtherance of the State Government’s decision to joining the NPS for its employees (beneficiaries), subject to the following:-

(a) that the State Government shall enter into a separate agreement with the Central Record Keeping Agency (CRA) as appointed by PFRDA and a true copy of the executed agreement shall be sent to PFRDA and NPS Trust within 7 days of execution of the said agreement.

(b) that the State Government is free, till such time as the individual subscribers are given the option of choosing the Fund Manager(s) of their choice by the PFRDA, to choose the Fund Manager(s) of their choice, from amongst the Fund Managers as identified and appointed by PFRDA, and/or allocate/assign the pension corpus fully to a FM of their choice, or amongst the FMs of their choice from amongst the FMs as stated herein above, in whatever proportion as may be deemed fit by the State Government. Provided that the State Government shall inform of their decision and choice in this behalf to the PFRDA and NPS Trust, upon taking of such a decision.

6. The State Government also hereby conveys its consent and concurrence to amend alter or vary the various agreements as referred to in clause (5) above or substitute with new sets of agreements, as may be considered expedient by the PFRDA and/or NPS Trust (OTHER PART) from time to time. However, it is agreed by and between the parties that no
agreement or any modification, alteration, etc., thereof shall be entered into without the previous approval of PFRDA.

7. As time is the essence of the proper functioning of the NPS, it is confirmed and agreed by the State Government that it shall fulfill all its commitments under the NPS and obligations to the various intermediaries under the NPS Architecture by strictly adhering to the time schedule.

8. It is agreed and understood by the First Part that it shall be responsible and accountable to the consequences of any breach or violation of this agreement, to all concerned, including the beneficiaries, as may be attributable to it.

9. The State Government hereby covenants to be bound by and comply with all the instructions/directions/communications of PFRDA/NPS Trust, as may be issued from time to time.

10. The State Government hereby agrees and undertakes always to be bound by the decision of NPS Trust/PFRDA in all matters governing the NPS Architecture, and in the unlikely event of any dispute or difference, the same shall be referred to PFRDA, who, in turn shall appoint a Sole Arbitrator for determination of the dispute/difference, and that the decision of the Sole Arbitrator shall be final and binding. The arbitral hearings shall take place in Delhi and that proceedings shall be conducted in English language. The provisions of the Arbitration and Conciliation Act, 1996 shall govern the arbitration proceedings. The
cost of arbitration shall be borne equally by the State Government and NPS Trust/PFRDA, as the case may be.

11. The parties to this Agreement have agreed to submit to the jurisdictions of Courts of law in Delhi.

12. Should any provision of this Agreement for any reason be declared invalid or unenforceable by any order of any Court of competent jurisdiction or any arbitral body pursuant to the provisions of arbitration hereof, such decision shall not affect the validity of the remaining provisions. In the event that any such provision of this Agreement is so declared invalid or unenforceable, the parties shall promptly renegotiate in good faith new provisions to eliminate such invalidity or unenforceability and to restore this Agreement as near as possible to its original intent and effect.

13. The State Government shall not transfer or assign its obligations under this Agreement.

14. Any notice or communication that may be given by one party to the other shall be in writing and shall be sent by Registered Post with acknowledgement due or by fax or through courier or through electronic medium at the respective addresses set out herein below or at such other address as may be subsequently intimated by one party to the other in writing.

Address for communication (State Government)

The Director of Treasuries and Inspection
State Government of Orissa
Treasury & Accounts Bhawan,
Unit-III, Kharavela Nagar,
Bhubaneswar
Email: ditbbs@nic.in
Address for communication (NPS Trust)
1st Floor ICADR Building,
Plot No 6, Vasant Kunj institutional Area,
Phase II New Delhi-110070
Email Id: n.r.rayalu@pfrda.org.in
nr_rayalu@yahoo.com

IN WITNESS WHEREOF, the parties hereto have caused the Agreement to be executed through their respective authorised signatories, on the day, month and the year first hereinabove mentioned.

Pradyumna Kumar Das
Director of Treasuries and Inspection
Government of Orissa

(Shri N. R. Rayalu)
Chief Executive Officer &
Managing Trustee
New Pension System Trust

First Part

Official Seal

In the presence of the following Witnesses:

Witness No. 1 (details)
Raj Kishore Mohanty,
Deputy

Witness No. 2 (details)
AGREEMENT

This Agreement entered into at Bhubaneswar this May 29, 2010 between the Governor of Orissa acting through Shri Pradyumna Kumar Das, Director of Treasuries & Inspection, Orissa having its Head Office at Bhubaneswar (hereinafter referred to as “Government of Orissa” which expression shall wherever the context permits mean and include its successors and assigns) and National Securities Depository Limited, a company incorporated under the Companies Act, 1956 and having its Registered Office at 4th Floor, “A” Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai – 400 013 (hereinafter referred to as “NSDL”).

WHEREAS

i. Pension Fund Regulatory and Development Authority (PFRDA) was established by the Government of India on 10th October, 2003, to promote old age income security by establishing, developing and regulating pension funds, to protect the interests of subscribers to schemes of pension funds.

ii. The Government of India has introduced the New Pension System (hereinafter referred to as “NPS”) with effect from 01 January 2004, which at present covers new entrants to Central Government services (excluding Defence Forces). Government of Orissa has adopted NPS for all its employees recruited on or after January 01, 2003.

iii. NPS involves, inter alia, maintaining the pension accounts of the individual subscribers to NPS, keeping the required database of such subscribers and providing services to them.

iv. PFRDA has appointed NSDL as a central record keeping agency (CRA) for a period of 10 years with effect from December 01, 2007 for performing the functions of record keeping, accounting, administration and customer services for subscribers to the schemes of pension funds approved by PFRDA. Necessary infrastructure, systems and procedure for functioning as the CRA is established on the basis and as per the terms of the agreement and System Requirement Specifications (SRS) signed between PFRDA and NSDL.

v. NSDL has the PFRDA’s authorisation and approval to interact and co-ordinate as necessary for the requirement of the NPS with other key stakeholders.

vi. In the event of functions of the PFRDA being taken over by an Authority or Body under an Act of Parliament, such Authority or Body shall be free to adopt the present Agreement and if it so adopts, all rights, duties and obligations under the Agreement with PFRDA shall inure to such Authority or Body as if the Agreement were made with such Authority or Body.
vii. In the event of NSDL being taken over by, merged or amalgamated or restructured into another company, Corporation or Body, NSDL shall inform PFRDA and Government of Orissa about such impending event before coming into effect of such take over, merger, amalgamation or signature and in any case within 15 days thereof and the PFRDA and Government of Orissa shall have a right to either continue with the Agreement with such new entity or to terminate the Agreement.

THIS AGREEMENT WITNESETH AND IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS

1. Definitions
(i) In this Agreement unless the context otherwise requires:

(a) “Agreement” shall mean this Agreement together with the schedules hereto.

(b) “Annual Permanent Retirement Account (PRA) Maintenance cost per account” shall include,

(i) Charges for maintenance of electronic information of the balances in the subscribers PRA,

(ii) Charges for incorporating changes to PRA details received by the CRA in electronic form, provided, however, that such changes to PRA details do not involve digitization by the CRA and does not require the CRA to incur cost towards correspondence concerning such change request,

(iii) Charges for sending annual account information once a year in printed form,

(iv) Charges for making awareness literature available in electronic form.

(c) “Bespoke Software” shall mean the software designed, developed, tested and deployed by NSDL for the purposes of rendering the services and includes the source code along with associated documentation, which is the work product of the development efforts involved in the Project and the improvements effected to such software during the tenure of appointment, but does not include the third party software products (except for the customization components on such products), proprietary software components and tools deployed by NSDL.

(d) “Charges per transaction” shall mean charges to be levied for each transaction.
(e) "CRA" shall mean Central Record Keeping Agency.

(f) "Effective Date" shall mean the________________________

(g) "Expected Performance Requirements", means the performance requirements from hardware, application, platform, network and personnel, as agreed with PFRDA.

(h) "Force Majeure" means any event, which is unforeseeable, beyond the control of the affected party and materially affects its capacity to perform this Agreement. Such events may include: war, civil war, insurrection, riots, revolutions, fire, floods, epidemics, quarantine, strikes and earthquakes.

(i) "Intellectual Property Rights" shall mean and include all rights in the application, Bespoke Software, its improvements, upgradations, enhancements, modified versions that may be made from time to time, source code and object code of the software and include all rights relating to designs, copyrights, trademarks, patents, trade secrets and other rights therein.

(j) "Key Stakeholder" shall include a person who has an interest in NPS.

(k) "NPSCAN" shall mean New Pension System Contributions Accounting Network.

(l) "PRAN" means Permanent Retirement Account Number allotted as a unique identification number to each subscriber.

(m) "PRAN Account Opening Charges" shall mean charges to be levied towards opening of PRAN account and these charges include collection of subscriber information, digitization, one-time production of plastic PRAN card with photograph and sending the same along with information kit to the subscriber, and one-time generation and dispatch of T-PIN and I-PIN to the subscriber after the PRAN account has been opened.

(n) "Project" shall mean setting up, operation and maintenance of infrastructure relating to CRA and NPSCAN and integration of the same with subscribers and other key stakeholders and providing services to them.

(o) "Project Data" shall mean all proprietary data generated out of operation and transactions, documents and related information including but not restricted to subscriber
data which NSDL obtains, possesses or processes in the context of providing the services to the subscribers pursuant to this Agreement and the Service Level Agreement (SLA) as detailed in Schedule 1.

(p) "Proprietary Information" shall mean processes, methodologies and technical and business information, including drawings, designs, formulae, flow charts, data and computer programs owned by, or granted by third parties before being available under this Agreement.

(q) "Regulated Assets" shall mean and include tangible and intangible assets created exclusively for the purpose of operations of CRA comprising Bespoke software with all the components required for running the application, any third party software and Component Off the Shelf specific to the CRA application system, all relevant CRA Project Data, Dedicated specific Hardware / Software components of Data Centre and Disaster Recovery Centre, Networks and all other facilities excluding physical infrastructure (building, air conditioners, power supply infrastructure, furniture). The word ‘Asset’ in the agreement shall mean ‘Regulated Assets’.

(r) “Subscriber” shall mean subscriber to NPS.

(s) "Services" shall mean the services required to be provided or provided in terms of this Agreement to the subscribers, PFRDA, service providers, any other authorized entities who have signed agreement with NSDL to avail the services of CRA and others using the tangible and intangible assets created, procured, leased, installed, managed and operated by CRA and the tools of information and communication technology.

(t) "Service Level Agreement" or "SLA" shall mean Agreement executed by PFRDA and NSDL regarding level of service and other expected performance requirements in providing the services which will be administered by PFRDA.

(u) “Transaction” shall mean receipt of contribution information and carrying out instructions received from the subscriber regarding allocation of funds between various schemes across fund managers.
(ii) References to any statute or statutory provision shall mean any statute or statutory provision as amended, modified, consolidated or re-enacted from time to time and to all statutory instruments made pursuant to them.

(iii) Any expression used in this Agreement but not defined under this clause shall have the same meaning as assigned to such expression under the Information Technology Act, 2000, the Companies Act, 1956, and statutes governing Intellectual Property Rights, as amended from time to time.

2. **Basic understanding**

2.1 NSDL hereby confirms that:

(i) it has understood the functions which it has to perform and the obligations it has to discharge as CRA detailed in this Agreement.

(ii) it has the required skills, technical knowledge, qualified personnel and expertise to carry out its functions and obligations and to provide the services under this Agreement and will build the necessary infrastructure for the purpose.

(iii) NSDL possesses the consents of appropriate authorities, licenses, permits and approvals as are necessary for carrying out its functions and obligations under this Agreement.

(iv) The infrastructure for CRA is established and maintained as per the terms of the agreement and the SRS signed between PFRDA and NSDL.

2.2 The parties hereby agree that the above is the basic understanding and based on which Government of Orissa has entered into this Agreement.

3. **Appointment**

3.1 Government of Orissa hereby appoints NSDL as CRA to provide the services in terms of the Agreement and SRS signed with PFRDA and NSDL. hereby accepts such appointment.

4. **Scope of services by NSDL**

4.1 It is hereby agreed that the services as agreed with PFRDA and required to be provided by NSDL under this Agreement are broadly as given below.

a) Creation of subscriber Database

b) Generation of Unique Permanent Retirement Account Number (PRAN)

c) Consolidation of Pension Contributions Information
d) Consolidation and grouping of investment preference on the basis of schemes and Pension Funds (PFs)

e) Reconciliation of pension fund reports received from Trustee Account with pension fund contribution information report

f) Generation of reports on errors and discrepancies

g) Consolidation of grievance and complaints of subscribers

h) Addressing grievances and complaints for the corresponding service provider

i) Preparation of Action Taken Report on the grievance and complaints of the subscriber/investor

j) Receiving reports on investments made by each PF in different schemes and send instruction to Trustee Bank to remit amount for clearing.

k) Sending instruction to Trustee Bank to remit withdrawal fund to subscriber’s account and remit remaining amount to Annuity Provider’s Account against the annuity scheme

4.2 The services provided by NSDL under this agreement will be as per the detailed scope of services mentioned in SRS signed with PFRDA for the purpose of implementing NPSCAN and CRA infrastructure and providing services.

4.3 NSDL shall keep the entities who avail the services of CRA informed if NSDL is required to make any amendment to the services under this agreement on account of any changes prescribed by PFRDA or any other competent authorities.

4.4 NSDL shall employ qualified and experienced personnel in sufficient numbers for the purpose of providing services under this agreement.

4.5 The recordkeeping, administration and customer service functions for all subscribers of the NPS will be centralized and performed by the CRA. The operationalisation of the new pension system in accordance with the core principles rests on ability of the CRA to efficiently and accurately discharge its responsibilities and enforce the service and functional obligations on other service providers to the extent CRA has been empowered in this regard.

4.6 It is hereby agreed that NSDL would be bound by the SLA while providing services under this agreement which is stated in Schedule 1 hereto. Penalty provisions relating to application and platform, hardware and network shall be centrally administered by
PFRDA till such time the CRA/NPSCAN database and application is centrally hosted on a common infrastructure and common instance.

4.7 NSDL hereby agrees that the services mentioned are not limited, but also includes services which will be provided on the directions of PFRDA in future and the terms and conditions that will be agreed with PFRDA will be applicable to Government of Orissa, in case the latter want to avail these services.

5. Fee for providing services

5.1 It is agreed that for providing the services under this Agreement to the subscribers, NSDL shall charge service charges not exceeding the amount as specified below as referred in Clause 6. These charges will be exclusive of Service Tax and other taxes as applicable, which will be added.

5.1.i Wherein the number of PRA reaches upto 10 lakh.

<table>
<thead>
<tr>
<th>PARAMETER</th>
<th>SERVICE CHARGES*</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRA Opening charges</td>
<td>Rs. 50/-</td>
</tr>
<tr>
<td>Annual PRA Maintenance cost per account</td>
<td>Rs.350/-</td>
</tr>
<tr>
<td>Charge per transaction</td>
<td>Rs. 10/-</td>
</tr>
</tbody>
</table>

* Exclusive of Service Tax and other taxes as applicable.

5.1.ii When the number of accounts in CRA reaches 10 lakh, the service charges payable to NSDL, exclusive of Service Tax and other taxes as applicable, will be Rs. 50 (Rupees fifty only) for opening each PRA, Rs 280 (Rupees two hundred and eighty only) for annual PRA maintenance per account and Rs 6 (Rupees six only) for charges per transaction.

Further, when the number of accounts in CRA reaches 30 lakh, the service charges payable to NSDL, exclusive of Service Tax and other taxes as applicable, will be Rs. 50 (Rupees fifty only) for opening each PRA, Rs 250 (Rupees two hundred and fifty only) for annual PRA maintenance per account and Rs. 4 (Rupees four only) for charges per transaction.
5.2 NSDL hereby further agrees that it will not collect any charges for development of NPSCAN module and that the above charges are decided taking into account all costs including the cost incurred by NSDL in setting up the project, operations and maintenance, cost of providing services and all other incidental charges but is exclusive of all applicable taxes and any additional fee NSDL may charge due to any additional requirement of state government. NSDL shall get approval of the respective State Government if any additional fee is chargeable against any additional service before undertaking such service.

5.3 The parties hereby agree that one transaction will be considered as follows:
   a) Scheme switching request and scheme preference change will be treated as separate transactions.
   b) Each month’s contribution being distributed among upto 4 schemes will be treated as one transaction. Distribution among more than 4 and upto 8 schemes will be treated as two transactions and so on.

5.4 The charges to be levied towards maintenance of accounts of the subscribers would include:
   i) Charges for maintenance of electronic information of the balances in the subscribers PRA,
   ii) Charges for incorporating changes to PRA details received by the CRA in electronic form, provided, however, that such changes to PRA details do not involve digitization by the CRA and does not require the CRA to incur cost towards correspondence concerning such change request,
   iii) Charges for sending annual account information once a year in printed form,
   iv) Charges for making awareness literature available in electronic form.

5.5 Re-issue of I-PIN/T-PIN:
5.5.1 In the event subscriber has forgotten the I-PIN or the account is locked due to repeated submission of wrong I-PIN, the CRA system will provide facility to subscriber to reset the I-PIN based on other remembered information as per the specifications that has been agreed in SRS signed with PFRDA. In such cases where subscribers reset the I-PIN, there will be no charge.
5.5.2 CRA will examine feasibility to provide facility for T-PIN reset based on functionality available in Interactive Voice Response Systems (IVRS). In case the subscriber resets T-PIN using this facility, there will be no charge.

5.5.3 However, if need arises to generate and dispatch I-PIN / T-PIN in a manner similar to what was done at the time of account opening, there would be administrative (as agreed between PFRDA and NSDL) and postal charges payable. Furthermore, generation and dispatch of a new PRAN card will also be charged as prescribed by PFRDA from time to time.

6. **Terms of payment of Service charges:-**

6.1 In respect of services rendered by NSDL to the subscribers, it shall raise invoices with the Government of Orissa and such invoices shall be raised quarterly for services rendered during the preceding quarter.

6.2 Amount of Penalty, if any arising out of the “services and operations” related SLA as mentioned in Schedule 1 will be adjusted in the invoice amount and the details of the same will be provided in the invoice.

6.3 Payment against invoices in respect of services rendered by NSDL to the subscriber who is in the employment of Government of Orissa or all those covered as per the Government Notification number, i.e., Pen - 5/5-44451/F Dt 17.09.2005 or any subsequent modifications or additions thereof, shall be paid by Government of Orissa.

6.4 Payments for the invoices shall be made by Government of Orissa to NSDL within 30 days of the date of receipt of the invoices or within such time as may be mutually agreed upon by NSDL and the concerned entities.

6.5 In the event of any failure on the part of the entity against whom the invoice is raised in terms of the above clauses, NSDL shall be entitled to receive interest at the SBI Prime Lending Rate + 2.5% from the entities concerned for the delay involved in making the payment.

6.6 In the event of any failure on the part of the entity against whom the invoice is raised in terms of the above clauses for a continuous period of six months, NSDL reserves the
right to suspend or discontinue the provision of services under this Agreement to such entities.

7. **Conditions Precedent**
7.1 The appointment of NSDL as CRA under this agreement is subject to the fact that PFRDA has appointed NSDL as CRA for the purpose of providing services under NPS.

8. **Transfer of assets**
8.1 On expiry or termination of agreement with PFRDA, it has been agreed that NSDL shall transfer the assets to any other CRA appointed by PFRDA for providing services or to such other person or entity as may be specified by PFRDA. Upon transfer of assets as per the agreement with PFRDA, in case Government of Orissa is desirous to avail the service of this new entity, Government of Orissa will enter into an agreement with new entity.

9. **Term**
9.1 This Agreement shall be in force and effect till the agreement with PFRDA is in force.
9.2 It is hereby agreed that on renewal of agreement with PFRDA, the term of this agreement will automatically stand extended as per the terms of the agreement with PFRDA.

10. **Termination**
10.1 In case the agreement NSDL has with PFRDA is terminated for any reason, Government of Orissa may also terminate this agreement if it so desires.

11. **Consequences of termination**
11.1 On expiry or termination of this Agreement, as per the terms agreed with PFRDA, services would be provided till appointment of new CRA.

12. **Exit Management Plan**
12.1 It is hereby agreed that NSDL would be bound by the provisions of Exit Management Plan agreed with PFRDA.

13. **Audit**
13.1 NSDL shall follow the segmental method of accounting for its CRA activities.
13.2 NSDL shall get the records kept and maintained in terms of clause 13.1 and its infrastructure operations, maintenance and the systems in respect of CRA annually audited by an auditor appointed from the list of empanelled auditors for conduct of such audits, approved by PFRDA.

13.3 PFRDA, may, if considered necessary with due notice to NSDL, inspect records, infrastructure, operations, maintenance and the systems in respect of CRA, to protect interest of the subscribers. It is agreed that no other separate inspection by Government of Orissa will be carried out except to the extent that it relates to the billing/charges raised on Government of Orissa by NSDL for services rendered. Where Government of Orissa desires such inspection for such purpose NSDL shall provide reasonable assistance in connection with such inspection including access to original records.

13.4 For the purpose of inspection by PFRDA, NSDL shall provide reasonable access to all the information, documents, records and systems in its possession relating to the project and services and shall also cause employees, subcontractors, suppliers and agents to produce any document, record and system reasonably required for inspection and shall provide reasonable assistance in connection with the inspection.

13.5 Any change or amendment required to be incorporated in the systems and procedures, arising out of the audit or inspection report and approved by PFRDA, shall be approved by NSDL within thirty (30) days from the date of such approval by PFRDA. The change or amendment will be effected through the Change Control Note procedure as agreed with PFRDA. It is hereby agreed that Government of Orissa would be informed of any such changes.

13.6 The cost of such annual audit shall be borne by NSDL and the cost of inspection shall be borne by PFRDA.

14. Warranties

14.1 NSDL hereby represents warrants and confirms that:

(i) It has the authority to enter into this Agreement and that it has all the approvals, consents, licenses, permissions and permits as may be necessary to perform its functions and obligations under this Agreement.
(ii) This Agreement has been executed with the approval of its Board of Directors and that the person who has signed this Agreement has been duly authorized and empowered to do so.

(iii) It shall discharge its functions and obligations under this Agreement with due skill, care and diligence.

15. **FORCE MAJEURE**

15.1 It is agreed that performance of the respective functions and obligations under this Agreement shall be subject to Force Majeure. No failure, delay or other default of any contractor, service provider or sub-contractor to NSDL shall entitle NSDL to claim Force Majeure under this Clause.

15.2 In the event of Force Majeure, it is hereby agreed NSDL would act as per the procedure approved by PFRDA.

16. **Confidentiality**

16.1 In the course of performing its functions and obligations under this Agreement, NSDL shall maintain strict secrecy, confidentiality and privacy in respect of the confidential records and information that has come to its possession or knowledge.

16.2 NSDL shall keep confidentiality of the details and information with regard to the Project, including systems, facilities, operations, management and maintenance of the systems.

16.3 It is agreed between Government of Orissa and NSDL that Government of Orissa has a right to prevent or prohibit NSDL at any time from disclosing any information and records to any person and NSDL shall abide by such decision except as required by PFRDA, any Statutory bodies or by due process of law.

16.4 NSDL agrees that it shall ensure that all its employees, agents, service providers and sub-contractors are bound by nondisclosure agreements, and shall provide copies of such agreements to Government of Orissa whenever required.

16.5 All proprietary information, documentation and correspondence exchanged between Government of Orissa and NSDL in relation to the performance of tasks by NSDL shall be treated as confidential and privileged by the parties and disclosed only to their
respective officers, agents, representatives, professional advisors, PFRDA and members of Official Committees (if any, formed for the purpose) on a need to know basis.

16.6 NSDL shall treat information and records provided to it or obtained otherwise by it in connection with the performance of tasks, as confidential and not use the same wholly or partially for any purpose other than for discharging the obligations under this Agreement, without the prior written approval of Government of Orissa except as required by PFRDA, any Statutory bodies or by due process of law.

16.7 Information that is in the public domain shall not be considered as confidential information under this Agreement.

16.8 The Obligation of Confidentiality on NSDL shall continue to be in force for a period of five years after the date of termination or expiry of this Agreement.

16.9. It is agreed that the details, information and records obtained or created for the purpose of providing services under this agreement shall be disclosed to PFRDA, if required. It is hereby agreed that the details, information and records obtained or created, for the purpose of providing services to PFRDA would not be disclosed to Government of Orissa.

17. **Arbitration**

17.1 In the event of any differences between the parties hereto not being resolved through negotiations, such differences shall be referred to an Arbitrator nominated by Secretary, Department of Legal Affairs, Government of India for Arbitration in accordance with the provisions of Arbitration and Conciliation Act, 1996. The arbitration shall be conducted in English and the venue of such arbitration shall be New Delhi. The Arbitral award shall be final, conclusive, and binding on the parties. Pending reference to the arbitrator and thereafter final decision on the reference by the Arbitrator, the parties shall continue to perform all of their functions and obligations under this Agreement, without prejudice to a final adjustment in accordance with such decision.

18. **Affirmation**

18.1 Either party declares and affirms that neither party nor its employees, any of its agents have paid nor have undertaken to pay and that in the future shall not pay any unlawful commission, bribe, pay off, kick-backs and that it has not in any other way or manner
paid any sums, whether in Indian currency or foreign currency and whether in India or abroad, or in any other manner given or offered to give any gifts and presents in India or abroad to any person to procure this Agreement. The parties hereto undertake not to engage in any of the said or similar acts during the currency of this Agreement.

19. Survival
19.1 All provisions of this Agreement, which are expressly or by implication to come into or continue in force and effect after the expiration or termination of this Agreement shall remain in effect and be enforceable following such expiration or termination.

20. Severability
20.1 Should any provision of this Agreement for any reason be declared invalid or unenforceable by any order of any Court of competent jurisdiction or any arbitral body pursuant to the provisions of arbitration hereof, such decision shall not affect the validity of the remaining provisions. In the event that any such provision of this Agreement is so declared invalid or unenforceable, the parties shall promptly renegotiate in good faith new provisions to eliminate such invalidity or un-enforceability and to restore this Agreement as near as possible to its original intent and effect.

21. Assignment
21.1 NSDL shall not transfer or assign its obligations under this Agreement to any person without the prior written consent of Government of Orissa.

22. Miscellaneous
22.1 The ownership rights and all other rights relating to ownership of all the records, data, statistical returns and information whether in electronic form, or physical form or in any other form obtained collected and required to be maintained by NSDL, for the purpose of providing services under this Agreement shall vest in PFRDA. No person other than PFRDA shall have any ownership rights or any other rights over the same unless otherwise agreed by PFRDA. It is hereby agreed that copies of all such records, as mentioned above, for which though ownership rights are not with Government of Orissa, which are relevant to Government of Orissa, would be provided to Government of Orissa as and when required. NSDL or any other agent or person appointed by it shall neither have any right over such records, data, statistical returns and information nor use it at any stage for commercial purposes. NSDL shall not, without the prior written
permission of PFRDA, produce or share such data or information as evidence or for any
other purpose except as required by the due process of law.

22.2 NSDL shall maintain true and accurate records relating to the services agreed under this
Agreement and shall on the expiry or termination of this Agreement, hand over the same
to PFRDA or any other person or entity as may be specified by PFRDA.

22.3 As agreed with PFRDA, at any time during the currency of this Agreement where
regulated assets are located at the NSDL’s premises, NSDL shall give reasonable right of
access (or in the case of assets located on a third party’s premises, procure reasonable
rights of access to the extent possible) to PFRDA or any other agency nominated by
PFRDA in order to make an inventory of the regulated assets.

22.4 Any notice or communication that may be given by one party to the other shall be in
writing and shall be sent by Registered Post with acknowledgement due or by fax or
through courier or through electronic medium at the respective addresses set out herein
below or at such other address as may be subsequently intimated by one party to the other
in writing.

22.5 NSDL recognizes that frequent change is an inevitable part of delivering services.
Government of Orissa recognizes that this change may require modification in the
systems and re-organizing processes and therefore may have a financial impact. The
change schedule shall be affected following the procedure detailed in the Change Control
Note as given in schedule II of this Agreement. Changes as required by Government of
Orissa would be undertaken only if the other functions being provided by NSDL under
NPS are not affected.

22.6 The Invoice for the payment for changes effected through the Change Control Note
Procedure will be raised against Government of Orissa

**Address of Government of Orissa**

The Directorate of Treasuries and Inspection

Government of Orissa

Bhubaneswar

Orissa - 751001
NSDL’s address
National Securities Depository Ltd.,
4th Floor, “A” Wing, Trade World,
Kamala Mills Compound,
Senapati Bapat Marg,
Lower Parel,
Mumbai – 400 013

IN WITNESS WHEREOF the parties hereto have executed this agreement the
day and year hereinabove written.

Common Seal of within named
Directorate of Treasuries and
Inspection, Orissa established by
Government of Orissa hereto
affixed by Shri Pradyumna Kumar Das
duly authorized in that behalf and
who in token thereof has put his
signature opposite and in the
presence of
Baban Kumar Pati.

Directorate of Treasuries and
Inspection, Orissa
Bhubaneswar

Common Seal of within named
National Securities Depository Ltd.
is hereto affixed pursuant to the
resolution of the Board of Directors
dated October 26, 2007 and February
15, 2008 in the presence of
Shri Amit Sinha duly authorized in
that behalf and who in token thereof
has put his signature opposite in the
presence of Shri Chiranjeev Mohapatra

WITNESS

WITNESS
CHANGE CONTROL PROCEDURE

NSDL recognizes that frequent change is an inevitable part of delivering services. Government of Orissa recognizes that this change may require modification in the systems and re-organizing processes and therefore may have a financial impact. Government of Orissa will work with NSDL to ensure that all changes are discussed and managed in a constructive manner.

This section describes the procedure to be followed in the event of any proposed changes to the Agreement and scope of work. Such change shall include, but not be limited to, changes in the scope of services provided by NSDL and changes to the terms of payment as stated in the Terms of Payment.

CHANGE CONTROL NOTE ("CCN")

a. Change requests in respect of the Agreement will emanate from the Parties' respective Coordinator, who will be responsible for obtaining approval for the change and will complete part A of CCN provided in this schedule.

b. Parties, while evaluating and finalizing CCN, shall consider the change in the context of the following parameter, namely whether the change is beyond the scope of Services including ancillary and concomitant services required and as agreed in the agreement.

c. Change requests and CCNs will be reported to Government of Orissa who will prioritize and review progress. NSDL shall be obliged to implement any proposed changes once approval in accordance of Part B: CCN (Evaluation and Finalisation) provided in this schedule with effect from the date agreed for implementation.

d. On evaluation of the financial impact, the charges for such a change will be decided between the Government of Orissa and NSDL and will be a part of the Change Control Notice (Evaluation and Finalisation). The payment for such changes will be as per the Terms of Payment to be decided by Government of Orissa and NSDL.
<table>
<thead>
<tr>
<th>Change Control Note</th>
<th>CCN Number:</th>
<th>Request Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title of the request for change</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Party Requesting change</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Party Expected to Implement the change</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Details of Proposed Change**

(To include reason for change and appropriate details/specifications)

<table>
<thead>
<tr>
<th>Signature of the Party Proposing the change</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference CCN Number:</td>
<td></td>
</tr>
<tr>
<td>-----------------------</td>
<td>---</td>
</tr>
<tr>
<td>Date on which change request initiated:</td>
<td></td>
</tr>
<tr>
<td>Party Proposed:</td>
<td></td>
</tr>
<tr>
<td>Title:</td>
<td></td>
</tr>
<tr>
<td>Date:</td>
<td></td>
</tr>
</tbody>
</table>

**Brief Description of Solution/Procedure for implementation of change**

**Impact:**

a) Operational Impact

b) Systems Impact

**Deliverables:**

(to be provided by the party implementing the change)

**Charges for the proposed change**

a) One-Time Cost

b) Recurring Cost

**Implementation Schedule along with roles and responsibilities:**

(to be agreed mutually by parties initiating and implementing the change)

**Other Relevant Information:**

(including acceptance criteria, if any during/after implementation)

**Signature of NSDL** (as an acceptance of the change initiator/Implementer)

**Signature of Government of Orissa** (as an acceptance of the change initiator/Implementer)
<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Service Matrix Parameters</th>
<th>Penalty Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Error/discrepancy reports on NPSCAN data</td>
<td>Rs.10,000 for delay each day</td>
</tr>
<tr>
<td></td>
<td>EOD</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Next Day</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>After days</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>2</td>
<td>Registration of Grievance and Complaint of Subscribers</td>
<td>Rs.10 per delay per day</td>
</tr>
<tr>
<td></td>
<td>1 - 3</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>4 - 5</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>&gt; 5 Days</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Measured from the time complaint/gravity was received</td>
<td>0 - 15</td>
</tr>
</tbody>
</table>

**1. Services and Operations Related**

To NPSCAN and Nodal Office

1. **Error/discrepancy reports on NPSCAN data**
   - Penalty Amount: Rs.10,000 for delay each day
   - EOD: 5
   - Next Day: 1
   - After days: 2
   - Basis of Measurement: Metric Credit
   - Remarks: This shall mean Report on Subscriber Contribution File uploaded by PAO and rejected by NPSCAN. This report will be available for viewing and hence no separate report will be provided.

2. **Registration of Grievance and Complaint of Subscribers**
   - Penalty Amount: Rs.10 per delay per day
   - Days: 4 - 5, > 5 Days:
   - Basis of Measurement: Metric Credit
   - Remarks: Measured from the time complaint/gravity was received. In case of request received through the web based interface, a token will be generated and displayed to the Subscribers/Nodal office. Same will be considered as registration of the grievance and no separate intimation will be sent. In case of grievance received from subscribers in Physical form, it should be strictly in the format prescribed by CRA. If it is not as per the prescribed format, the grievance will not form part of service matrix.

*Schedule 1*
<table>
<thead>
<tr>
<th>Action Taken</th>
<th>Rs. 10 per delay</th>
<th>Up to 5 days</th>
<th>3</th>
<th>8 - 12 days</th>
<th>1</th>
<th>&gt; 12 days</th>
<th>1 &lt; 4 days</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report on grievance and complaint by subscriber</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Parameters expected from CRA. The date for registration of grievance received in physical form will be the inward date for the same. Delay in registration would be difference in date of posting the grievance in the CRA system and the inward date.

Action taken shall not mean resolution of the grievance but the action initiated to that effect. Following examples are provided to understand the same:

Example 1 - Grievance received for non receipt of SoI. Here Action Taken will mean SoI being e-mailed by CRA but not receipt of the same by the Subscriber.

Example 2 - Grievance received for incorrect switch execution. Here Action Taken will mean forwarding the complaint to the respective PAO.

Schedule 1

2
<table>
<thead>
<tr>
<th>4</th>
<th>Action Taken on Grievance by DDO/PAO/Department</th>
<th>Rs.10 per delay each day per subscriber</th>
<th>10 - 15</th>
<th>5</th>
<th>16 - 25 days</th>
<th>&gt; 25 Days</th>
<th>( - ) 5</th>
<th>&lt; 10 days</th>
<th>Measured from the day of registration</th>
</tr>
</thead>
</table>

The grievances to be raised by the Nodal office are of collective nature and will warrant the same penalty as mentioned under Sr. No. 3. These are given below:

1. PRAN allotted but card not received
2. T-Pin/I-Pin not received
3. PRAN not allotted/partially allotted
4. Withdrawal amount not received

If PAO raises a grievance on behalf of say 50 Subscribers under the head ‘PRAN allotted but card not received’ and Action has not been taken for say eight Subscribers then the applicable penalty will be be Rs 80 i.e 8*10

Grievances against other entities will be forwarded to the respective entities for necessary action and will not fall under this parameter.

Schedule I
<table>
<thead>
<tr>
<th>5</th>
<th>Generate PRAN Number and send for delay each day</th>
<th>6</th>
<th>PRAN per account for delay each day</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of days to Nodal Office (including generation of plastic PRAN card with photograph)</td>
<td>Update of personal information</td>
<td>Rs. 5 per account &lt; 2 days</td>
<td>Rs. 5 per account &lt; 2 days</td>
</tr>
<tr>
<td>0 - 15</td>
<td>2 - 4 Days</td>
<td>0 - 15</td>
<td>2 - 4 Days</td>
</tr>
<tr>
<td>16 - 20</td>
<td>1 - 4 Days</td>
<td>1 - 4 Days</td>
<td>1 - 4 Days</td>
</tr>
<tr>
<td>20 days</td>
<td>&gt; 4 Days</td>
<td>&gt; 4 Days</td>
<td>&gt; 4 Days</td>
</tr>
</tbody>
</table>

The penalty under this head will be applicable for the changes carried out by the Nodal office through the Web based interface provided by the CRA. The time of receipt of the request for updation will mean the time the request is received in the CRA system. Once the request is processed and details updated, an e-mail will also be sent to the subscriber.

Updation of subscribers photograph and signature requires that the process defined for generation of PRAN will have to be followed i.e. the request will be forwarded by the Nodal office to the FC for the updation. In such cases the SLA parameters and Penalties applicable for generation of PRAN Number under SR No. 5 will be applicable.
### Schedule 1

<table>
<thead>
<tr>
<th>No</th>
<th>Activity Description</th>
<th>Time Frame</th>
<th>Payment Instruction</th>
<th>SLA Days</th>
<th>Penalty</th>
<th>Applicable Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Preparation and sending of consolidated Investment Preference Scheme Information</td>
<td>Rs.50,000 for delay each day</td>
<td>EOD</td>
<td>5</td>
<td>Next Day</td>
<td>1</td>
</tr>
<tr>
<td>8</td>
<td>Discrepancy confirmation report on Net Payout</td>
<td>Rs.50,000 for delay each hour</td>
<td>&lt; 2 hrs.</td>
<td>3</td>
<td>2 - 3 hrs.</td>
<td>1</td>
</tr>
<tr>
<td>9</td>
<td>NAV Report of scheme</td>
<td>Rs.50,000 for delay each day</td>
<td>EOD</td>
<td>4</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>To: Trustee Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Measured from time of receipt of bank report. This will be applicable for the Settlement account. The time will be calculated from the receipt of Reconciliation statement received from Trustee Bank.</td>
</tr>
<tr>
<td>-------------------</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---------------------------------------------------------------</td>
</tr>
<tr>
<td>10</td>
<td>Generate error/discrepancy report on fund reconciliation</td>
<td>Rs.50,000 for delay each hour</td>
<td>4 - 6 hours</td>
<td>5 hours</td>
<td>6 - 8 hours</td>
<td>4 &gt; 8 hours</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>To: Subscriber/Voluntary Investor</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>Measured from the time of initiation of this activity. The Service matrix will be as follows: Credit of 1 point for SoT sent within first two months. No credit for SoT sent in next two months, i.e., third and fourth months. Negative credit of 1 point for SoT sent after four months and increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Send Periodic Account statements (UCP)</td>
<td>Rs. 5 per account for delay each day</td>
<td>0-2 Months</td>
<td>1 months</td>
<td>3-4 months</td>
<td>0 &gt; 4 months</td>
</tr>
</tbody>
</table>

Schedule I
<table>
<thead>
<tr>
<th>Grievance redressal report for delay each day (Non-IT basis)</th>
<th>Measured from the date of complaint received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs. 10 per account 8 - 15 days</td>
<td>&gt; 20 days</td>
</tr>
<tr>
<td>4 16 - 20 days</td>
<td>2 &gt; days</td>
</tr>
<tr>
<td>&lt; 8 days</td>
<td></td>
</tr>
</tbody>
</table>

This parameter will not be applicable for grievances received in physical form which is not in ECR prescribed format. Further, Grievance redressal report will not be sent by UCP. The report will be sent by DDO at the email id of subscriber and also at the id of DDO and date of sending the email will be considered as the relevant date.

<table>
<thead>
<tr>
<th>Schedule I</th>
</tr>
</thead>
</table>

In negative credit of 1 for delay of every month thereafter
<table>
<thead>
<tr>
<th>S. No.</th>
<th>SLA Parameter</th>
<th>Remarks</th>
<th>Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Availability of Application and Platform</td>
<td>1. Availability will be measured on quarterly basis. 2. Wherever redundancy is provided, the system will be considered as unavailable if failover is unsuccessful or system including redundancy fails. However, if the service is restored through an alternate means/workaround the service will be treated as “available”. 3. Availability measurement will apply only to one set of systems either at Primary or DR depending on which is engaged in providing the service at that time. 4. Planned downtime will not be classified as unavailability. 5. Planned downtime where both main as well redundant systems are not available for providing service will be limited to maximum of 48 Hours in a quarter. NSDL will endeavor to take such downtimes only during weekends or holidays preferably after FoD. However duration of the maximum allowable planned downtime time will be reviewed on yearly basis. 6. Time taken for shifting operations from primary to DR facility and back as per the DR drill plan shall also be treated as “planned downtime”. However this time would not be covered under the limit of 48 hours as stated above. 7. On an exceptional basis planned downtime involving both main and redundant systems exceeding the duration as mentioned would be permitted subject to submission of a reasonable advance notice with technical reasons explaining the need for the same. 8. For the purpose of availability of application the following critical functionality will be considered: a) subscriber functions i. SOT view request ii. Subscriber registration information view iii. Status inquiry for submitted instruction b) Functions for PFRDA, PAO, Trustee Bank and PFM iv. Report to PFRDA on Status of complaints v. Action taken report on grievance to PFRDA vi. Report to PFRDA on Performance of Pension Funds vii. Report to PFRDA on Performance of PAO viii. Report to PFRDA on Performance of Trustee Banks ix. Subscriber change management x. Contribution upload xi. Fund Confirmation Upload xii. Instruction submission – switch and withdrawal xiii. Pay-in file availability</td>
<td>Rs 50,000 for each instance subject to a cap of Rs 25 Lakhs per annum reviewable on a yearly basis.</td>
</tr>
</tbody>
</table>

The functions stated in (a) and (b) above may be reviewed on continuous basis by PFRDA. PFRDA will discuss the same with NSDL on quarterly basis. The list of the functionality will be revised based on
9. Application platform will ensure availability of 99% between 8 am to 8 pm for all critical functions as in i to xi of 8 above. That is unavailability of any of the functionality in (8) above individually between 8 am to 8 pm excluding planned down time will not exceed 11 hours in a quarter.

10. Application platform will ensure availability of 97% between 8 pm to 8 am for critical functions as in (8)-(a) above. Functions in 8-(a) above, would be subjected to batch updates during which the functions may not be available to the end users. Appropriate message would be displayed to the users during period of updates. Application would not be treated as unavailable during such period of update.

11. Application platform will ensure availability of 97% between 8 pm to 12 am and 6 am to 8 am for critical functions as in (8)-(b) above. Through one or more incidences the cumulative period for which both (main and redundant systems) were not available between 8 pm to 12 pm and 6 am to 8 am to provide services for each of the critical functions mentioned in (8)-(b) above excluding planned downtime for that quarter shall not exceed 16.5 hours in a quarter.

12. Application platform will ensure 90% availability on rest of the functionality (ie other than listed in 8(a) and 8(b) between 8.00 pm to 8.00 am.

13. While availability measurements shall be in force on quarterly basis from the commencement of operations the penalty provisions relating to availability shall come into force only after 3 months of operations. Further where there is a significant change / upgrade / replacement in application software or platform systems post commencement of operations, the penalty provisions for such new functionality / affected platform shall be suspended for a quarter. In case if the volumes are observed to be significantly lower then the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.

Reliability of Application and Platform

<table>
<thead>
<tr>
<th>Reliability of Application and Platform</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wherever redundancy is provided, application platform failure shall mean either both the systems including redundancy having become in-operational or failover to redundant system is unsuccessful.</td>
</tr>
<tr>
<td>2. Wherever redundancy is provided the application platform would be considered to have been repaired if one of the systems is made operational to restore the service.</td>
</tr>
<tr>
<td>3. All herein stated provisions for failure and subsequent repair shall apply to one set of systems either at Primary or DR depending on which is engaged in providing the service at that time.</td>
</tr>
<tr>
<td>4. Period during which systems is under planned downtime or during DR drills, the herein stated provisions for failure and subsequent repair shall not apply.</td>
</tr>
<tr>
<td>5. For the purpose of reliability of application the following critical functionality will be considered:</td>
</tr>
<tr>
<td>a) subscriber functions</td>
</tr>
<tr>
<td>i. SOT view request</td>
</tr>
<tr>
<td>ii. Subscriber registration information view</td>
</tr>
<tr>
<td>iii. Status inquiry for submitted instruction</td>
</tr>
<tr>
<td>b) Functions for PFRDA, PAO, Trustee Bank and PFM</td>
</tr>
<tr>
<td>iV. Report to PFRDA on Status of complaints</td>
</tr>
<tr>
<td>v. Action taken report on grievance to PFRDA</td>
</tr>
</tbody>
</table>

Schedule I

Rs 50,000 for each instance subject to a cap of Rs 25 Lakhs per annum reviewable on a yearly basis.
<table>
<thead>
<tr>
<th>S. No</th>
<th>Application Functions</th>
<th>Max Time (in sec)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Per page response for View SOT request by subscriber for 3 year date range and 20 lines per page</td>
<td>30</td>
</tr>
<tr>
<td>2</td>
<td>Status inquiry by PAO for a specific contribution file based on transaction id</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Confirmation of registration of instruction (subscriber change request/ scheme preference change request/ switch request) by providing transaction identifier</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>View Status query for instruction based on instruction id by PAO/subscriber</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>View status of all contribution files uploaded by PAOs for a given date range, max last 10 uploads to be shown at a time</td>
<td>20</td>
</tr>
</tbody>
</table>

Aforesaid performance would be assured for 95% of the requests for the application functions listed above.

4. Any growth exceeding 100% of the projected growth of 1 to 3% per annum as stated in RFP will be termed as unplanned growth. If the system experiences unplanned growth in volumes thereby leading to the unscheduled upgrade requirements of the infrastructure, NSDL and PFRDA will mutually decide the timeframe requirements for such pre-mature upgradations. For such period application of performance related penalty may be suspended until the system is upgraded.

5. A measurement of response time for Broadband internet connected user for all query/posting functions in 3 shall be measured and provided for publication to PFRDA.

6. The list of specific query/postings and associated response time stated in 3 may be reviewed and revised periodically. Such reviews would be conducted every 6 months. Further all the performance parameters will be reviewed after 6 months.

7. While response time measurements shall be done at the time of commencement of operations the penalty provisions relating to the same shall come into force only after 3 months of operations. Further where there is a significant change / upgrade / replacement in platform or change affecting the critical query/postings in 3 above, post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter. In case if the volumes are observed to be significantly lower then the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for a specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.
<table>
<thead>
<tr>
<th></th>
<th><strong>Hardware</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Availability will be measured on quarterly basis</td>
</tr>
<tr>
<td>2.</td>
<td>Wherever redundancy is provided, the system will be considered as unavailable either if failover is unsuccessful or system including redundancy fails</td>
</tr>
<tr>
<td>3.</td>
<td>Availability measurement will apply only to the set of systems setup by NSDL either at Primary or DR depending on which is engaged in providing the service at that time.</td>
</tr>
<tr>
<td>4.</td>
<td>Planned downtime will not be classified as unavailability.</td>
</tr>
<tr>
<td>5.</td>
<td>Planned downtime where both main as well redundant systems are not available for providing service will be limited to maximum of 48 Hours in a quarter. NSDL will endeavor to take such downtimes only during weekends or holidays preferably after EoD. However duration of the maximum allowable planned downtime time will be reviewed on yearly basis.</td>
</tr>
<tr>
<td>6.</td>
<td>Time taken for shifting operations from primary to DR facility and back as per the DR drill plan shall also be treated as “planned downtime”. However this time would not be covered under the limit of 48 hours as stated above.</td>
</tr>
<tr>
<td>7.</td>
<td>On an exceptional basis planned downtime, involving both main and redundant systems, exceeding the duration as mentioned in (5) would be permitted subject to submission of a reasonable advance notice with technical reasons explaining the need for the same.</td>
</tr>
<tr>
<td>8.</td>
<td>Hardware systems setup by NSDL will have 99% availability between 8 am to 8 pm. i.e. Through one or more incidences the cumulative period for which both (main and redundant systems) were not available between 8 am to 8 pm to provide service excluding planned downtime for that quarter shall not exceed 11 hours in a quarter.</td>
</tr>
<tr>
<td>9.</td>
<td>Hardware systems setup by NSDL will have 97% availability between 8 pm to 8 am. i.e. Through one or more incidences the cumulative period for which both (main and redundant systems) were not available between 8 pm to 8 am to provide service excluding planned downtime for that quarter shall not exceed 33 hours in a quarter.</td>
</tr>
<tr>
<td>10.</td>
<td>While availability measurements shall be in force on quarterly basis from the commencement of operations the penalty provisions relating to availability shall come into force only after 3 months of operations. Further where there is a significant change / upgrade /replacement in hardware and network systems post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter for a specified period of time. In case if the volumes are observed to be significantly lower then the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.</td>
</tr>
</tbody>
</table>

In case of failure(s) in hardware and/or network components and systems resulting in failure to execute pay-in, settlement, pay-out and reconciliation processes before the end of day, penalty shall be levied by PFRDA on a case to case basis. The penalty shall be minimum of Rs 1 Lakh and maximum of Rs. 1 crore for each such instance reviewable on a yearly basis.
1. Wherever redundancy is provided, the system failure shall mean either both the systems including redundancy having become in-operational or failover to redundant system is unsuccessful.

2. Wherever redundancy is provided the system would be considered to have been repaired if one of the systems is made operational to restore the service.

3. All herein stated provisions for failure and subsequent repair shall apply to one set of systems either at Primary or DR depending on which is engaged in providing the service at that time.

4. Period during which systems is under planned downtime the herein stated provisions for failure and subsequent repair shall not apply. The system would not be considered as failed in case of planned DR drill.

5. Upon failure of hardware or networking system will be repaired (i.e. the service will be restored) within six hours of detection of failure. (i.e. MTTR of 6 hours)

6. While MTTR measurements shall come in force from the commencement of operations the penalty provisions relating to Reliability shall come into force only after 3 months of operations. Further where there is a significant change / upgrade /replacement in hardware systems post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter. In case if the volumes are observed to be significantly lower then the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for a specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.
1. System performance compliance shall be subject to the following stated conditions:
   a. Initial volume for subscribers is expected to be 3 lacs. Thereafter growth rate is expected to be 1-3% p.a.
   b. Maximum number of user logged into system at a time would be 1500 to 2000.
   c. System response is for interactive activity conducted by human user involving simultaneous operation of filling up web form, submission, examining response etc. With a maximum of 2000 user logged in, peak concurrent hits would result in approximately 100 hits per second.

2. Response time performance would be demonstrated on production system under test environment with simulated simultaneous log-in sessions as mentioned in 1 above.

3. Response time for the following critical queries/postings measured on LAN shall be as stated:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Application Functions</th>
<th>Max Time (in sec)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Per page response for View SOT request by subscriber for 3 year date range and 20 lines per page</td>
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<td>20</td>
</tr>
</tbody>
</table>

Aforesaid performance would be assured for 95% of the requests for the application functions listed above.

4. Any growth exceeding 100% of the projected growth of 1 to 3% per annum as stated in RFP will be termed as unplanned growth. If the system experiences unplanned growth in volumes thereby leading to the unscheduled upgrade requirements of the infrastructure, NSDL and PFRDA will mutually decide the timeframe requirements for such pre-mature up gradations. For such period application of penalty may be suspended until the system is upgraded.

5. A measurement of response time for Broadband internet connected user for all query/posting functions in 3 shall be measured and provided for publication to PFRDA.

6. The list of specific query/postings and associated response time stated in 3 may be reviewed and revised periodically. Such reviews would be conducted every 6 months. Further all the performance parameters will be reviewed after 6 months.

7. While response time measurements shall be done at the time of commencement of operations the penalty provisions relating to the same shall come into force only after 3 months of operations. Further where there is a significant change / upgrade / replacement in platform or change affecting the critical query/postings in 3 above, post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter. In case if the volumes are observed to be significantly lower than the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for a specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.
### Network

| Availability of Network | 1. Availability will be measured on quarterly basis  
2. Wherever redundancy is provided, the system will be considered as unavailable either if failover is unsuccessful or system including redundancy fails  
3. Availability measurement will apply only to the set of systems setup by NSDL either at Primary or DR depending on which is engaged in providing the service at that time.  
4. Planned downtime will not be classified as unavailability.  
5. Planned downtime where both main as well redundant systems are not available for providing service will be limited to maximum of 48 Hours in a quarter. NSDL will endeavor to take such downtimes only during weekends or holidays preferably after EoD. However duration of the maximum allowable planned downtime will be reviewed on yearly basis.  
6. Time taken for shifting operations from primary to DR facility and back as per the DR drill plan shall also be treated as “planned downtime”. However this time would not be covered under the limit of 48 hours as stated above.  
7. On an exceptional basis planned downtime, involving both main and redundant systems, exceeding the duration as mentioned in (5) would be permitted subject to submission of a reasonable advance notice with technical reasons explaining the need for the same.  
8. Networking systems setup by NSDL will have 99% availability between 8 am to 8 pm. i.e. Through one or more incidences the cumulative period for which both (main and redundant systems) were not available between 8 am to 8 pm to provide service excluding planned downtime for that quarter shall not exceed 11 hours in a quarter.  
9. Networking systems setup by NSDL will have 97% availability between 8 pm to 8 am. i.e. Through one or more incidences the cumulative period for which both (main and redundant systems) were not available between 8 pm to 8 am to provide service excluding planned downtime for that quarter shall not exceed 35 hours in a quarter.  
10. While availability measurements shall be in force on quarterly basis from the commencement of operations the penalty provisions relating to availability shall come into force only after 3 months of operations. Further where there is a significant change / upgrade /replacement in network systems post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter. In case if the volumes are observed to be significantly lower then the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for a specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA. |

| Reliability of Network | 1. Wherever redundancy is provided, the system failure shall mean either both the systems including redundancy having become in-operational or failover to redundant system is unsuccessful.  
2. Wherever redundancy is provided the system would be considered to have been repaired if one of the systems is made operational to restore the service.  
3. All herein stated provisions for failure and subsequent repair shall apply to one set of systems either at |

### Schedule 1

In case of failure(s) in hardware and/or network components and systems resulting in failure to execute pay-in, settlement, pay-out and reconciliation processes before the end of day, penalty shall be levied by PFRDA on a case to case basis. The penalty shall be minimum of Rs 1 Lakh and maximum of Rs. 1 crore for each such instance reviewable on a yearly basis.
Primary or DR depending on which is engaged in providing the service at that time.

4. Period during which systems is under planned downtime the herein stated provisions for failure and subsequent repair shall not apply. The system would not be considered as failed in case of planned DR drill.

5. Upon failure of hardware or networking system will be repaired (i.e. the service will be restored) within six hours of detection of failure. (i.e. MTTR of 6 hours)

6. While MTTR measurements shall come in force from the commencement of operations the penalty provisions relating to Reliability shall come into force only after 3 months of operations.

7. Further where there is a significant change / upgrade /replacement in network systems post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter. In case if the volumes are observed to be significantly lower than the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for a specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.

Performance Parameter of Network

1. System performance compliance shall be subject to the following stated conditions:
   a. Initial volume for subscribers is expected to be 3 lacs. Thereafter growth rate is expected to be 1-3% p.a.
   b. Maximum number of user logged into system at a time would be 1500 to 2000.
   c. System response is for interactive activity conducted by human user involving simultaneous operation of filling up web form, submission, examining response etc. With a maximum of 2000 user logged in, peak concurrent hits would result in approximately 100 hits per second.

2. Response time performance would be demonstrated on production system under test environment with simulated simultaneous log-in sessions as mentioned in 1 above.

3. Response time for the following critical queries/postings measured on LAN shall be as stated:

<table>
<thead>
<tr>
<th>S. No</th>
<th>Application Functions</th>
<th>Max Time (in sec)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Per page response for View SOT request by subscriber for 5 year date range and 20 lines per page</td>
<td>30</td>
</tr>
<tr>
<td>2</td>
<td>Status inquiry by PAO for a specific contribution file based on transaction id</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Confirmation of registration of instruction (subscriber change request/ scheme preference change request/ switch request) by providing transaction identifier</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>View Status query for instruction based on instruction id by PAO/subscriber</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>View status of all contribution files uploaded by PAOs for a given date range, max last 10 uploads to be shown at a time</td>
<td>20</td>
</tr>
</tbody>
</table>

Aforesaid performance would be assured for 95% of the requests for the application functions listed above.

4. Any growth exceeding 100% of the projected growth of 1 to 3% per annum as stated in RFP will be termed as unplanned growth. If the system experiences unplanned growth in volumes thereby leading to the unscheduled upgrade requirements of the infrastructure, NSDL and PFRDA will mutually decide the timeframe requirements for such pre-mature up gradations. For such period application of penalty may be suspended until the system is upgraded.
5. A measurement of response time for Broadband internet connected user for all query/posting functions in 3 shall be measured and provided for publication to PFRDA.

6. The list of specific query/postings and associated response time stated in 3 may be reviewed and revised periodically. Such reviews would be conducted every 6 months. Further all the performance parameters will be reviewed after 6 months.

7. While response time measurements shall be done at the time of commencement of operations the penalty provisions relating to the same shall come into force only after 3 months of operations. Further where there is a significant change / upgrade /replacement in platform or change affecting the critical query/postings in 3 above, post commencement of operations, the penalty provisions for such affected systems shall be suspended for a quarter. In case if the volumes are observed to be significantly lower then the volume estimated in the RFP then NSDL and PFRDA will mutually decide if the application of penalty can be suspended further for a specified period of time. However after the first quarter of operation, NSDL will be bound to demonstrate adequate performance for lower volumes also, failing which penalty can be applied by PFRDA.

| 4. Disaster Recovery Drills | NSDL would shift to DR site for operation with near zero data loss with in 8 hours without impacting any financial transactions such as pay-in, settlement, pay-out, scheme switch and reconciliation etc. |
| 5. Call Centre Distribution | In case of failure(s) to execute pay-in, settlement, pay-out and reconciliation processes before the end of day, penalty shall be levied by PFRDA on a case to case basis. The penalty shall be minimum of Rs 1 Lakh and maximum of Rs. 1 crore for each such instance, reviewable on a yearly basis. |
| Performance | For calls that remain unattended after three minutes (base waiting time for a call) even though at least one of the Call Centre Executives is |

**Schedule I**

1. The number of Call Centre Executives (CCE) available will be 5 and the number of incoming lines available will be 10. These will be reviewable on a yearly basis.
2. Penalty will not be levied where calls can not be entertained, as all the CCE are busy accepting calls.
3. A report will be generated giving details of the calls which could not be entertained as all the CCE are
Penalty for expected performance requirements:

1) Penalty on performance would be calculated quarterly.

Calculation of penalty for service matrix parameters

1. The measurements of credits, debits and metrics and deviations to expected performance requirements will be carried out against reports provided by NSDL as mentioned in schedule I of this agreement. However detailed description of each parameter reports to be developed for monitoring credits, debits, metrics and deviations as well as interpretation of breach with respect to the reports will be as signed off in SRS.

2. Penalties will be calculated by netting values of credits and debits based on the metric for each individual service matrix parameter as well as deviations to expected performance requirements as provided in Schedule I and Schedule IV of this agreement. The basis of calculation and the assumptions thereof will be as signed off in SRS.

3. The measurement of metric would start from the time NSDL received the required inputs from key stakeholders for delivering particular service.

4. The overall penalty will be calculated quarterly.
<table>
<thead>
<tr>
<th>Location</th>
<th>Regular Sub-Treasuries</th>
<th>Part-time Sub-Treasuries</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Treasuries</td>
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</table>

| 57 | 70 |
## APPENDIX

List showing Treasury Records and the period of preservation

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description of records</th>
<th>Period of preservation expressed in complete account year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Application for remittance transfer receipt and supply bills</td>
<td>3 years</td>
</tr>
<tr>
<td>2</td>
<td>Advice of bills and transfer receipt</td>
<td>3 years</td>
</tr>
<tr>
<td>3</td>
<td>Advice of salary bills, etc, enfaced for payment at Sub-Treasury</td>
<td>3 years</td>
</tr>
<tr>
<td>4</td>
<td>A.C. Bill Register</td>
<td>3 years</td>
</tr>
<tr>
<td>5</td>
<td>Acquittance roll</td>
<td>35 years</td>
</tr>
<tr>
<td>6</td>
<td>Cash balance report</td>
<td>3 years</td>
</tr>
<tr>
<td>7</td>
<td>Cash Book</td>
<td>35 years</td>
</tr>
<tr>
<td>8</td>
<td>Check register of adjustment</td>
<td>12 years</td>
</tr>
<tr>
<td>9</td>
<td>Contingent register</td>
<td>12 years</td>
</tr>
<tr>
<td>10</td>
<td>Check register of adjustment between Central and State Government</td>
<td>5 years</td>
</tr>
<tr>
<td>11</td>
<td>Circular received from Accountant-General Office</td>
<td>Permanent</td>
</tr>
<tr>
<td>12</td>
<td>Counterfoils of used check book</td>
<td>5 years</td>
</tr>
<tr>
<td>13</td>
<td>Daily sheet receipt and payment received from Sub-Treasury</td>
<td>3 years</td>
</tr>
<tr>
<td>14</td>
<td>Daily sheets of receipts and disbursement from the Bank that keeps the Government cash balance</td>
<td>12 years</td>
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<tr>
<td>15</td>
<td>Daily advice list of payment orders issued by judicial officers</td>
<td>6 years</td>
</tr>
<tr>
<td>16</td>
<td>Exact register of deposit receipt from Sub-Treasury account</td>
<td>3 years</td>
</tr>
<tr>
<td>17</td>
<td>Finance Statement</td>
<td>12 years</td>
</tr>
<tr>
<td>18</td>
<td>First page of compilation</td>
<td>3 years</td>
</tr>
<tr>
<td>19</td>
<td>Payment and check register of military pensioners</td>
<td>10 years</td>
</tr>
<tr>
<td>20</td>
<td>Plus, minus Memo of stamps, opium etc.</td>
<td>12 years</td>
</tr>
<tr>
<td>21</td>
<td>Plus, minus Memo of deposits</td>
<td>12 years</td>
</tr>
<tr>
<td>22</td>
<td>Personal ledger account of deposits</td>
<td>12 years</td>
</tr>
<tr>
<td>23</td>
<td>Payment order of interest of promissory notes at a Sub-Treasury</td>
<td>Until 20 years or interest ceases to be paid from Sub-Treasury</td>
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<tr>
<td>24</td>
<td>Payment order of coupons of bearer bonds at a Sub-Treasury</td>
<td>30 years</td>
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<tr>
<td>25</td>
<td>Register of orders for payment of bills on Sub-treasury</td>
<td>6 years</td>
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<tr>
<td>26</td>
<td>Register of revenue deposit receipt</td>
<td>Permanent</td>
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<tr>
<td>27</td>
<td>Register of revenue deposit payment</td>
<td>Permanent</td>
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<tr>
<td>28</td>
<td>Register of Power of attorney, etc.</td>
<td>Permanent</td>
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<tr>
<td>29</td>
<td>Register of interest warrants</td>
<td>10 years</td>
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<td>30</td>
<td>Register of promissory notes enfaced for payment of interest at a Treasury.</td>
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<td>Register for payment of interest</td>
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<td>32.</td>
<td>Register of sale of stamps and store of opium</td>
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<td>33.</td>
<td>Register of receipt subsidiary to cash book</td>
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<tr>
<td>34.</td>
<td>Register of bills issued</td>
<td>12 years</td>
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<tr>
<td>35.</td>
<td>Register of Government security deposited for safe custody</td>
<td>10 years</td>
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<tr>
<td>36.</td>
<td>Register showing the names of Gazetted Officers and salaries to be drawn by them</td>
<td>15 years</td>
</tr>
<tr>
<td>37.</td>
<td>Register of compensation annuity payment order</td>
<td>12 years</td>
</tr>
<tr>
<td>38.</td>
<td>Register of Reserve Bank Deposit</td>
<td>12 years</td>
</tr>
<tr>
<td>39.</td>
<td>Register of misclassification by the branch of the Bank</td>
<td>6 years</td>
</tr>
<tr>
<td>40.</td>
<td>Register of cheque issued in lieu of cash on Sub-Treasuries</td>
<td>6 years</td>
</tr>
<tr>
<td>41.</td>
<td>Register of padlocks</td>
<td>Permanent</td>
</tr>
<tr>
<td>42.</td>
<td>Register of cheque books</td>
<td>12 years</td>
</tr>
<tr>
<td>43.</td>
<td>Register of service books kept in Treasury</td>
<td>12 years</td>
</tr>
<tr>
<td>44.</td>
<td>Register of court-fee stamps sold to private parties</td>
<td>20 years</td>
</tr>
<tr>
<td>45.</td>
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<td>20 years</td>
</tr>
<tr>
<td>46.</td>
<td>Register of permanent pay order</td>
<td>35 years</td>
</tr>
<tr>
<td>47.</td>
<td>Register of gratuity payment order</td>
<td>12 years</td>
</tr>
<tr>
<td>48.</td>
<td>Register of personal ledger deposit of Local Fund, Municipal Fund, Panchayat fund and educational institutions</td>
<td>12 years</td>
</tr>
<tr>
<td>49.</td>
<td>Register of returns</td>
<td>3 years</td>
</tr>
<tr>
<td>50.</td>
<td>Register of forms and stationery</td>
<td>3 years</td>
</tr>
<tr>
<td>51.</td>
<td>Register of Civil and Criminal Court deposit</td>
<td>20 years</td>
</tr>
<tr>
<td>52.</td>
<td>Register of letters received</td>
<td>6 years</td>
</tr>
<tr>
<td>53.</td>
<td>Register of letter issued</td>
<td>6 years</td>
</tr>
<tr>
<td>54.</td>
<td>Register of showing bills passed for payment at bank</td>
<td>3 years</td>
</tr>
<tr>
<td>55.</td>
<td>Register of receipt books issued to departments dealing with cash receipt</td>
<td>5 years</td>
</tr>
<tr>
<td>56.</td>
<td>Subsidiary register of payment</td>
<td>12 years</td>
</tr>
<tr>
<td>57.</td>
<td>Statement of lapsed deposits.</td>
<td>Permanent</td>
</tr>
<tr>
<td>58.</td>
<td>Sub-Treasury Officer's portion of pension payment order of deceased pensioners after original halves are returned to Accountant-General's Office</td>
<td>To be destroyed as soon as the heirs of deceased have been paid</td>
</tr>
<tr>
<td>59.</td>
<td>Specimen signature of drawing and disbursing Officers</td>
<td>12 years</td>
</tr>
<tr>
<td>60.</td>
<td>Stock register of furnitures</td>
<td>Permanent</td>
</tr>
<tr>
<td>61.</td>
<td>Stock register of reference books</td>
<td>Permanent</td>
</tr>
<tr>
<td>62.</td>
<td>Service postage stamp account</td>
<td>3 years</td>
</tr>
<tr>
<td>63.</td>
<td>Stock register of stamp</td>
<td>12 years</td>
</tr>
<tr>
<td>64.</td>
<td>Seal register in the custody of Treasury</td>
<td>3 years</td>
</tr>
<tr>
<td>65.</td>
<td>Seal register in the custody of Police Officer</td>
<td>3 years</td>
</tr>
<tr>
<td>66.</td>
<td>Treasurer's cash book</td>
<td>35 years</td>
</tr>
<tr>
<td>67.</td>
<td>Treasurer's daily balance sheet</td>
<td>6 years</td>
</tr>
<tr>
<td>68.</td>
<td>Treasury Memoranda showing sale of stamp</td>
<td>12 years</td>
</tr>
<tr>
<td>69.</td>
<td>Treasury Officer's Memo of objection</td>
<td>3 years</td>
</tr>
<tr>
<td>70.</td>
<td>Valuables register</td>
<td>12 years</td>
</tr>
</tbody>
</table>
APPENDIX
(See Note under O.T.R. 72)

PART-A

The following is the list of irregularities which are treated as sufficiently serious to necessitate disciplinary action. Commission of any one of these irregularities should be reported to Government and to the Director of Treasuries and Inspection in monthly lists as soon as detected in course of audit or Inspection of Treasuries:-

1. Payment of amount in excess of that claimed
2. Payment in excess of amount authorised by audit office.
3. Over payment due to mistake in the total of a bill.
4. Over payment due to wrong payment order.
5. Over payment or double payments due to mistake in the preparation of last pay certificates of officers by the Treasury.
6. Payment of a first claim of pay not supported by a last pay certificate in the case of officers who draw pay direct from Treasuries.
7. Payment of pay and allowances of Gazetted Officers before the close of the month for which these have been claimed.
8. Payment of gratuity made without authority from the audit office.
9. Payment of bills headed 'Not payable at the Treasury'.
10. Unauthorised payment in one district of claims arising in another.
11. Bills paid though not signed by Drawing Officers.
12. Payment made on bills not fully signed by Drawing Officer.
13. Difference in the amount expressed in words from that shown in figures of a bill.
14. Payment made without the pay order being signed by the Treasury Officer.
15. Pension payments actually made but not noted in the pension payment orders.
17. Delay due to negligence or entering into correspondence with the party, in the recovery by the Treasury of amounts retrenched by the audit office.
18. Disbursement of pension without prior authorisation from Accountant-General or making payments beyond the period for which authority has been issued.
19. (a) Non-maintenance of a register of temporary advances for noting drawal of money in A.C. bills by Drawing Officers.
   (b) Admitting payments without furnishing a certificate in Form O.T.C 32 as prescribed in S.R. 261 by the Drawing Officers.
PART B

The following is the list of items which should be checked by the treasury before passing any bill or cheque. Passing of bills or cheque without checking the following items will be treated as treasury irregularity.

I. General Instructions

1. The bill has, as far as possible, been drawn in a printed form

2. (a) The name of district is filled in

   (b) The month for which drawn is filled in

   (c) The head of service, the minor and sub-heads and primary units of appropriation are filled in.

3. There is no erasure or unattested alteration. Alterations made in the body of bills of drawing officers or controlling officers need not however be severally attested provided the corrected total of the bills, both in figures and words, is attested as often as there are corrections in the total.

4. The arithmetical total of the bill is correct

5. The total of the bills has been written both in figures and in word and that they agree.

6. The bill, together with the necessary certificate, has been signed by the Head of the Office or another officer for him and designation of drawing officer is given.

7. In case of duplicate bills the certificate of non-payment of the original has been taken

8. Bill countersigned when necessary before payment

9. Receipt stamp is not wanting (on any bill or sub-voucher and is duly cancelled)

10. Full details of all refunds (including refunds of undisbursed pay) and the certificates of note against the original credit are given.

11. Full details of the original credit are given in case of withdrawals of deposits and the life

12. Explanation for non-submission of vouchers, etc., with the Accounts

13. Bills requiring pre-audit may not be cashed without such pre-audit

14. Claims arising in one district are not paid in another

15. Bills headed ‘not payable at the Treasury’ are not cashed

II. Establishment Bills

1. Temporary establishment has been drawn on a separate bill headed as such citing the order sanctioning it.

2. Arrear pay is not drawn in the ordinary monthly bill

3. Bill for arrears unclaimed for more than one year may not be cashed, without pre-audit

4. The net charge of such section (not each individual) is shown in Column 7 of the bill

5. Certificate is given that all officers in inferior service, all head-constables and constables, on pay not exceeding Rs. 80 for whom pay has been drawn were actually entertained.

6. Either an absentee statement is furnished or an alternate certificate given and not both
7. Whenever pay is drawn for payment a month for any individual an absentee statement must accompany bill, unless the broken period is otherwise explained in the bill.

8. Last pay certificate is completed by insertion of dates (fore or afternoon giving over and receiving charge).

9. Income-tax has been correctly deducted and in case of exemption on Insurance premia, an attested copy of the receipt showing name of the insured and date of payment is attached.

10. Number and date of postal Insurance Policy are quote for premium deduction

11. The schedules prescribed for the General Provident Fund subscription are attached to all establishment bills in support of the deduction shown therein on this account.

III. Travelling Allowance

1. The certificates (with suitable alteration where necessary) on the first page have been given

2. The certificates required under rule 47 and note under rule 78-A the Orissa Travelling Allowance Rules have been given in the travelling allowance bill for journeys by rail and motor vehicle.

3. The total expenditure has been entered in the memorandum provided for the purpose in the bill form.

Note—Travelling allowance bills of Student Engineers and Student Overseers under practical training in the Public Works Department may be paid without such Memo.

4. The purpose of Journey has been given in the column provided for it

5. The name of the headquarters of the officer and his pay have been given

6. Hours of journeys should be mentioned in the following cases:

   1. When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.

   2. When mileage or actual expenses in lieu thereof are claimed

   3. When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer and immediately preceded or followed by a journey by road or by a halt.

   Note—Details of journey and amounts claimed for it are not furnished in the travelling allowance bills of the P. W. D. establishments except in the case of Upper Subordinates and Zilladars. Travelling allowance bills of the non-gazetted Ministerial and menial establishment of the P. W. D. Department except those Upper Subordinas (Viz., Overseers and Supervisors) and Zilladars are checked with the journals in the local office by the Test Audit Staff of this office.

7. No bill for travelling allowance other than permanent travelling allowance shall be paid unless it be signed or countersigned by the controlling officer.

IV. Contingencies

1. The bill bears a serial number

2. The allotment and expenditure have been given in the space provided for the purpose

3. Treasury receipt for service stamp furnished bear the Treasury Officer's full signature
V. Gazetted Officers

1. The following require previous authority of the Accountant-General—

(a) Refunds
(b) Increased rate of pay
(c) Leave salary and allowances
(d) Rank pay of lecturers for N. C. C. training

2. Items 9 and 10 under 11 Establishment also applies here

3. Overpayments or double payments are not made for mistake in the preparation of Last Pay Certificate of Officers by the Treasury.

4. Last payment of salary or travelling allowance on death, retirement or departure on long leave can be authorised only after obtaining no demand certificate from the concerned quarters and after check by the Treasury Officer.

(Notification No. 38693—Codes-154/75-F., dated the 17th September 1975)

Mainly for observance in the Treasury

VI. Cheques

1. Cheques are properly stamped
2. The cheque is signed by the drawer and drawn of the Treasury cashing it
3. Cheques in favour of Government officers are drawn to ‘order’ and not to bearer
4. Cheques drawn to ‘order’ bear a proper chain of endorsement right up to the actual payee
5. Time-barred cheques are not honoured in treasury for payment.

VII. Pension

1. When a pensioner appears in person to draw his pension the certificate ‘appeared in persons’ should be signed by the Treasury Officer.

2. Life certificate must be granted by a person (whose designation must be given) coming under S. R. 290 and 291 of Orissa Treasury Code, Volume I and not earlier than last day of month for which pension is claimed.

3. Payment of gratuity should not be made without authority from Accountant-General office as required by S. R. 313 of Orissa Treasury Code, Volume I.

4. Every payment of pension is to be entered in the pension payment order.

AFTER ENCAshMENT OF BILLS

1. That any correction in the pay order bears his initial; and that the pay order agrees with net total of bill.
2. That no overpayment or short payment is made
3. That the bill after payment has either been stamped ‘Paid’ or ‘Paid by transfer’
4. That in case of payment by transfer the head of credit has been fully and correctly given in the pay order.

5. The pay order is signed in full.

(Notification No. Tr-A-114/66-42289-F., dated the 28th November 1966)
Payment of pay and allowances due in respect of a Government servant certified to be a lunatic

(i) On receipt of information that a Government servant has been certified to be a lunatic the Head of the Office in which the Government servant before his being certified to be a lunatic was last employed should on the basis of the orders issued by the appointing authority indicating the person (s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be disbursed in accordance with the provisions of Section 95 (1) of the Indian Lunacy Act, draw the pay and allowances of the Government servant in the appropriate bill form gazetted or non-gazetted as the case may be from the treasury or other office of disbursement. The claim should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However in respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the Head of the Office should record, if he is satisfied about the reasonableness of the claim a certificate to the effect that the claim is not susceptible to verification but is considered reasonable. If the Government servant is invalidated from service, the claim would be the last one in respect of him and the requisite payment, in case he was a gazetted Government servant, shall be made only after the Head of the Office has satisfied himself by reference to the Accountant-General (Accounts Officer), the Departmental authorities, if any, and his own records, that no Government dues are outstanding against him. In other case payment may be made on the responsibility of the Head of the Office concerned, (ii) The amount withdrawn in the manner stated above, may be paid to the person (s) referred to in sub-paragraph (i) above in the proportion determined by the appointing authority and receipts obtained stamped where necessary.

2. Where a Government servant has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claim for pay and allowances, the same may be adjusted against the amount of his death-cum-retirement gratuity, if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

(Notification No. 46579--Try.-II-84/73-F., dated the 31st October 1973)
## Proposed Revision of Forms under OTC, Vol-II

<table>
<thead>
<tr>
<th>Form No</th>
<th>Relevant Rules</th>
<th>Description of Forms</th>
<th>Treasury Rule in Draft Amendment Report</th>
<th>Remarks (Recommendation of Treasury Code Revision Committee)</th>
</tr>
</thead>
<tbody>
<tr>
<td>OTC-1</td>
<td>SR-7</td>
<td>Certificate of Transfer of Charge</td>
<td>Draft Rule-32(i)</td>
<td>OTR-1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>At the moment, most of the Collectors do not take charge of Strong Rooms. They will remain as Supervising Authority in respect of Strong Room. Rather, it was proposed that the transfer of Charge will take place between Treasury officers during transfer and should form part of the OGFR. The stamps stock register will be generated from IFMS and the valuables will be handed over in the physical valuables stock register maintained in the Treasuries till the same is developed and captured in IFMS. The Form may also contain the surrender of details of IFMS user Ids.</td>
</tr>
<tr>
<td>OTC -2</td>
<td>SR-21</td>
<td>Form of Security Bond to be taken from Treasurer</td>
<td>Draft Rule-16</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC -3</td>
<td>SR-30(II)</td>
<td>Treasurer’s Daily Balance Sheet</td>
<td>Draft Rule-16</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC -4</td>
<td>SR-37(I)</td>
<td>Cash Book</td>
<td>Draft Rule-16</td>
<td>The existing form does not require any change.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(Copy Enclosed)</td>
</tr>
<tr>
<td>OTC -5</td>
<td>SR-43</td>
<td>Receipt Form</td>
<td>Draft Rule-11</td>
<td>OTR- 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>The Receipt Form may be in physical or Electronic having different design but must contain some mandatory information like Name, Mobile Number, Amount, Purpose and Address.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(Copy Enclosed)</td>
</tr>
<tr>
<td>OTC-6</td>
<td>SR-52</td>
<td>Challan</td>
<td>Draft Rule-20</td>
<td>OTR- 4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>The existing Form will continue till development of online challans for all</td>
</tr>
<tr>
<td>OTC</td>
<td>No.</td>
<td>Description</td>
<td>Source</td>
<td>Decision</td>
</tr>
<tr>
<td>------</td>
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<td>-----------------------------------------------------------------------------</td>
<td>--------</td>
<td>----------</td>
</tr>
<tr>
<td>OTC-7</td>
<td>SR-74(1)(i)</td>
<td>Pot dars slip for treasurer bags</td>
<td></td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC-8</td>
<td>SR-74(1)(ii)</td>
<td>Slip to be attached to each bundles of currency notes</td>
<td></td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC-9</td>
<td>SR-78</td>
<td>Register showing cash double lock transaction of the Treasury</td>
<td></td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC-10</td>
<td>SR-83</td>
<td>Cash Balance Report of the.....</td>
<td></td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC-11</td>
<td>SR-128(1)</td>
<td>Letter of credit</td>
<td></td>
<td>Not mentioned in draft rule, hence dispensed with</td>
</tr>
<tr>
<td>OTC-12</td>
<td>SR-158</td>
<td>Cash Order on Sub-Treasury</td>
<td></td>
<td>Not mentioned in draft rule, hence dispensed with</td>
</tr>
<tr>
<td>OTC-13</td>
<td>SR-159</td>
<td>Advice List of Cash Orders and Bills etc. Payable at Sub-Treasuries</td>
<td></td>
<td>Not mentioned in draft rule, hence dispensed with</td>
</tr>
<tr>
<td>OTC-14</td>
<td>SR-160</td>
<td>Register of Advices of cash orders</td>
<td></td>
<td>Not mentioned in draft rule, hence dispensed with</td>
</tr>
<tr>
<td>OTC-14-A</td>
<td>SR-182</td>
<td>Register of Court Attachments of pay etc.</td>
<td>Draft Rule -56</td>
<td>The existing Form will continue. (Copy Enclosed)</td>
</tr>
<tr>
<td>OTC-15</td>
<td>SR-180</td>
<td>Statement of Rents Payable From Pay Bills</td>
<td>Draft Rule-55(2)</td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC-16</td>
<td>SR 192(2)</td>
<td>Form of Bond of Indemnity for drawing arrears on Pay and allowances or pensions of deceased Government servants or pensioners</td>
<td>Draft Rule-69(2)</td>
<td>Not relevant, hence dispensed with</td>
</tr>
<tr>
<td>OTC-17</td>
<td>SR-202</td>
<td>Register of Power of Attorney</td>
<td></td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-18</td>
<td>SR-203</td>
<td>Form of Bond of Indemnity for drawing pay, pension, annuities etc. on behalf of Government servants</td>
<td></td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-19</td>
<td>SR-206</td>
<td>Pay Bill (for officials in Rule 47 of draft revised rules (which corresponds to the Rule 21 of the existing treasury code)</td>
<td>Draft Rule-47</td>
<td>OTR- 6</td>
</tr>
<tr>
<td>OTC-20</td>
<td>SR-210(1)</td>
<td>Travelling Allowance Bill for Gazetted Government Servants [for officials in Rule 46 of draft revised rules (which corresponds to the Rule 21 of the existing treasury code]</td>
<td>Draft Rule-73(iii)</td>
<td>OTR- 7</td>
</tr>
<tr>
<td>OTC-20-A</td>
<td>SR-210-A</td>
<td>Medical charges Reimbursement Bill [for officials in Rule 46 of draft revised rules (which corresponds to the Rule 21 of the existing treasury code]</td>
<td>Draft Rule-74</td>
<td>OTR- 8</td>
</tr>
<tr>
<td>OTC-20-B</td>
<td>SR-510</td>
<td>Advance Bill [for officials in Rule 46 of draft revised rules (which corresponds to the Rule 21 of the existing treasury code]</td>
<td>Draft Rule-163</td>
<td>OTR- 9</td>
</tr>
<tr>
<td>OTC-21</td>
<td>DELETED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OTC-22</td>
<td>SR-218</td>
<td>Detailed Pay Bills of Permanent/Temporary Establishment</td>
<td>Draft Rule-72</td>
<td></td>
</tr>
<tr>
<td>OTC-22A</td>
<td>SR-179</td>
<td>Certificate of deduction of Tax from Income chargeable under Head “salaries”</td>
<td>Draft Rule-55</td>
<td>Format in the present form used in HRMS to continue. No form is required.</td>
</tr>
<tr>
<td>---</td>
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</tr>
<tr>
<td>OTC-23</td>
<td>SR-223</td>
<td>Absentee Statements</td>
<td>Draft Rule-51</td>
<td>OTR- 10</td>
</tr>
<tr>
<td>OTC-24</td>
<td>SR-225</td>
<td>Periodical Increment certificate</td>
<td>Draft Rule-52</td>
<td>OTR- 11</td>
</tr>
<tr>
<td>OTC-25</td>
<td>SR-299</td>
<td>Travelling allowance bill of non-gazetted Government servants</td>
<td>Draft Rule-73(i)</td>
<td>OTR- 12</td>
</tr>
<tr>
<td>OTC-25A</td>
<td>SR-233-A</td>
<td>Medical Charges Reimbursement Bill (Government Servants)</td>
<td>Draft Rule-74</td>
<td>A common bill format in IFMS shall be used for Gazetted &amp; Non-Gazetted Govt. servants. No separate form is prescribed for OTC-25A. OTR-8 to be used.</td>
</tr>
<tr>
<td>OTC-25B</td>
<td>SR-510</td>
<td>Advance Bill of Permanent / Temporary Establishment</td>
<td>Draft Rule-163</td>
<td>Common IFMS Bill form OTR - 9 to be used. No separate bill form is required.</td>
</tr>
<tr>
<td>OTC-26</td>
<td>SR-233</td>
<td>Travelling Allowance Journal for PWD Establishment</td>
<td></td>
<td>No form is required.</td>
</tr>
<tr>
<td>OTC-27</td>
<td>SR-233</td>
<td>Abstract of TA Bill for Public Works Department</td>
<td></td>
<td>Common IFMS bill form OTR 11 (OTC -25) is to be used.</td>
</tr>
<tr>
<td>OTC-28</td>
<td>SR-235</td>
<td>Payment Certificate (Acquittance Roll)</td>
<td>Draft Rule -72 (iv),(vii) (viii)</td>
<td>The existing Form (HRMS) will continue. No form is required.</td>
</tr>
<tr>
<td>OTC-28A</td>
<td>SR-235</td>
<td>Bill Register</td>
<td>Draft Rule-72</td>
<td>OTR- 13</td>
</tr>
<tr>
<td>OTC-28B</td>
<td>SR-235</td>
<td>Register of undisbursed pay and allowances</td>
<td>Sub Rule to be added under Draft Rule-81</td>
<td>OTR- 14</td>
</tr>
<tr>
<td>OTC-29</td>
<td>SR-250, 251</td>
<td>Register of Contingent Charges</td>
<td>Draft Rule-78 (ii)</td>
<td>OTR- 15</td>
</tr>
<tr>
<td>OTC-30</td>
<td>SR-257</td>
<td>Bill for Contract Contingencies</td>
<td>Deleted</td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-31</td>
<td>SR-258</td>
<td>Fully Vouched Contingent Bill</td>
<td>Draft Rule-77(i)</td>
<td>OTR- 16</td>
</tr>
<tr>
<td>OTC-31A</td>
<td>SR-255</td>
<td>Sub-voucher for Petty Contingent Expenditure</td>
<td>Deleted</td>
<td>Should be dispensed with.</td>
</tr>
<tr>
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</tr>
<tr>
<td>OTC-32</td>
<td>SR-260</td>
<td>Abstract Contingent Bill</td>
<td>Draft Rule-77(iii)</td>
<td>OTR- 17</td>
</tr>
<tr>
<td>OTC-33</td>
<td>SR-262</td>
<td>Detailed Countersigned Contingent Bill</td>
<td>Draft Rule-77(iii) c-Note-1</td>
<td>OTR- 18</td>
</tr>
<tr>
<td>OTC-34</td>
<td>SR-267</td>
<td>Countersigned Contingent Bill</td>
<td>Deleted</td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-35</td>
<td>SR-270(1)</td>
<td>Bill for service postage stamps</td>
<td>Deleted</td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-36</td>
<td>SR-284</td>
<td>PPO Register (Super Annuation)</td>
<td>Draft Rule-94(1)(2)</td>
<td>OTR- 19</td>
</tr>
<tr>
<td>OTC-37</td>
<td>SR-298</td>
<td>Pension Bill</td>
<td>Draft Rule-94(2)</td>
<td>OTR-20</td>
</tr>
<tr>
<td>OTC-37(A)</td>
<td>SR-313</td>
<td>Bill for withdrawing DCRG</td>
<td>Draft Rule-96(1)</td>
<td></td>
</tr>
<tr>
<td>OTC-37(B)</td>
<td>SR-298(3)</td>
<td>Bill Form for drawal of Provisional Pension/ Gratuity/ DCRG by Head of Office</td>
<td>Draft Rule-95(6) 96(3)</td>
<td>OTR- 21</td>
</tr>
<tr>
<td>OTC-37(c)</td>
<td>SR-298</td>
<td>Old Age Pension Bill</td>
<td>Draft Rule-91(7)</td>
<td>OTR-22</td>
</tr>
<tr>
<td>OTC-38</td>
<td>SR-298(2)</td>
<td>Old Age Consolidated Bill</td>
<td>Draft Rule-91(8)</td>
<td>OTR- 23</td>
</tr>
<tr>
<td>OTC-38(A)</td>
<td>SR-303-A</td>
<td>Form of Application (Family Pension)</td>
<td>Draft Rule-99</td>
<td></td>
</tr>
<tr>
<td>OTC-38(B)</td>
<td>SR-303-B</td>
<td>Intimation to A.G. on death of Pensioner</td>
<td>Draft Rule-99</td>
<td>OTR- 24</td>
</tr>
<tr>
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</tr>
<tr>
<td>OTC-39</td>
<td>SR-347</td>
<td>Refund of Revenue Major Head below 2000</td>
<td>Draft Rule-114(2)</td>
<td>OTR- 25</td>
</tr>
<tr>
<td>OTC-40A</td>
<td>SR-353</td>
<td>Bill for Scholarship tenable at .......</td>
<td></td>
<td>OTR- 27</td>
</tr>
<tr>
<td>OTC-41</td>
<td>SR-394</td>
<td>PWO- Treasury Remittance</td>
<td>Draft Rule-120</td>
<td>OTR- 29</td>
</tr>
<tr>
<td>OTC-42</td>
<td>SR-402</td>
<td>Pass Book/ List of Cheque cashed</td>
<td>Draft Rule-127</td>
<td>OTR- 30</td>
</tr>
<tr>
<td>OTC-43</td>
<td>SR-410</td>
<td>Forest Cash Remittance</td>
<td>Draft Rule-128(3)(a)</td>
<td>OTR- 31</td>
</tr>
<tr>
<td>OTC-44</td>
<td>SR-430</td>
<td>Deposit Repayment Order &amp; Voucher</td>
<td>Draft Rule-162(1)</td>
<td>OTR- 32</td>
</tr>
<tr>
<td>OTC-45</td>
<td>SR-438</td>
<td>Refund of Lapse Deposits (Authority issued by A.G.)</td>
<td>Draft Rule-129(3)(a)</td>
<td></td>
</tr>
<tr>
<td>OTC-46A</td>
<td>SR-511</td>
<td>Schedule of Recoveries</td>
<td>Draft Rule-162(1)</td>
<td>OTR- 32</td>
</tr>
<tr>
<td>OTC-47</td>
<td>SR-522(3)</td>
<td>Advance Intimation of dispatch of Remittance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OTC-48</td>
<td>SR- 527</td>
<td>Invoices of notes or coins despatch from Treasuries</td>
<td>This Form was applicable to the Non-Banking Treasury with Currency Transactions as per S.R. 527 of O.T.C Vol-I. Since there is no currency transaction at Treasury Level now the form is of no use. Hence should be dispensed with.</td>
<td></td>
</tr>
<tr>
<td>OTC-49</td>
<td>SR- 528</td>
<td>Invoices of un-current coins despatched by rail, etc. under charge of an escort</td>
<td>Since this form relates to non-banking Treasury system with currency / coin transaction in the Treasury, this form is of no use in the present scenario. Hence should be dispensed with.</td>
<td></td>
</tr>
<tr>
<td>OTC-50</td>
<td>SR- 538</td>
<td>Clerks / Shroff's Potdars certificate</td>
<td>This Form relates to Non-Banking Treasury Transaction, which is now of no use due to online banking payment process. Hence should be dispensed with.</td>
<td></td>
</tr>
<tr>
<td>OTC-51</td>
<td>SR- 556</td>
<td>Memorandum of instruction to be given to the Police Officer-in-charge of a remittance by Rail</td>
<td>Since the currency transaction from and to the Treasury has been discontinued with the introduction of Banking Treasury, the &quot;Memorandum of instruction to be given to the Police Officer-in-charge&quot; for remitting currency / coins by Rails in Form No.51 is of no use. Hence should be dispensed with.</td>
<td></td>
</tr>
<tr>
<td>OTC-52</td>
<td>SR- 609</td>
<td>Indent for Reserve Bank of India Draft forms and other connected form required for use of the Treasury at</td>
<td>This Form was used for indenting different forms of Reserve Bank of India during the Currency Transaction at Treasury level. Since introduction of Banking Treasury and online transactions, this Form is of no use at treasury level now. Hence should be dispensed with.</td>
<td></td>
</tr>
</tbody>
</table>
| OTC-53 | Part-III, Chapter-II, Paragraph-14(ii) | Currency chest Book | Since there is no currency transaction made at the treasury level at present no question or maintenance of "Currency Chest
<table>
<thead>
<tr>
<th>OTC-54</th>
<th>Part-III, Chapter-II, Paragraph-14(v)</th>
<th>Currency chest slip</th>
<th>Since there is no currency transaction made at the treasury level, question of maintenance of &quot;Currency Chest Slip&quot; in Form No. O.T.C. 54 does not arise. Hence should be dispensed with.</th>
</tr>
</thead>
<tbody>
<tr>
<td>OTC-55</td>
<td>Part-III, Chapter-II, Paragraph-15(vii)</td>
<td>Verification statement of currency chest balance</td>
<td>Since there is no currency transaction made at the treasury level, question or maintenance or &quot;Currency Chest Balance&quot; in Form No. O.T.C. 55 does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-56</td>
<td>Part-III, Chapter-III, Paragraph-25(2)</td>
<td>Register of Tenders of Sovereigns and half sovereigns U/S 59 of the RBI Act, 1934</td>
<td>With the introduction of Banking Treasury and iFMS module this form in OTC -56 for maintenance of &quot;Register of Tenders of Sovereigns and half sovereigns under Section 59 of the Reserve Bank of India Act, 1934&quot; is of no use at Treasury level. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-57</td>
<td>Part-III, Chapter-III</td>
<td>Register of un-current silver coins at Treasuries</td>
<td>Since introduction of Banking Treasury, the question of maintenance of &quot;Register of un-current silver coins cut but not paid for at treasuries&quot; in form No OTC-57 at Treasury Level does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-58</td>
<td>Part-III, Chapter-III, Paragraph-55</td>
<td>Register of silver coins cut but not paid for</td>
<td>Since introduction of Banking Treasury, the question of maintenance of &quot;Register of silver coins cut but not paid for at treasuries&quot; in form No OTC-58 at Treasury Level does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-59</td>
<td>Part-III,</td>
<td>Statement of un-current silver coins</td>
<td>Since introduction of Banking Treasury, the question of maintenance of &quot;Register of silver coins cut but not paid for at treasuries&quot; in form No OTC-58 at Treasury Level does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-60</td>
<td>Part-III, Chapter-III, Paragraph-58</td>
<td>Return showing silver coins cut or broken during year ending for account of being reduced in weight</td>
<td>Since there is no transaction of currency/coins made at treasury level, submission of Annual Report on Silver Coins cut or broken in Form OTC-60 does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-61</td>
<td>Part-III, Chapter-III, Paragraph-58</td>
<td>Return showing counterfeit coins received during the quarter ending at the Treasury</td>
<td>Since there is no transaction of currency/coins made at treasury level, submission of Quarterly Report on Counterfeit Coins in Form OTC-61 does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-62</td>
<td>Appendix - 10, Paragraph-4 (2)</td>
<td>Advice of currency chest transaction at the Sub-Treasury</td>
<td>Since there is no transaction of currency/coins made at treasury level, submission of Advice of Currency Chest Transaction in Form OTC-62 by the Sub-Treasury Officer does not arise. Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-63</td>
<td>SR- 613 (b)</td>
<td>Form of calculation of net annual income</td>
<td>Not relevant in the present scenario, Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-64</td>
<td>SR- 615 (c)(ii)</td>
<td>Form of calculation of net annual income</td>
<td>Not relevant in the present scenario, Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-65</td>
<td>SR- 613 (b)</td>
<td>Application for interim compensation</td>
<td>Not relevant in the present scenario, Hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-66</td>
<td>SR- 616 (b)</td>
<td>Property Surety Bond</td>
<td>Deleted by Finance Deptt. Notification No. 20.062/F dated 29.06.1964.</td>
</tr>
<tr>
<td>OTC-67</td>
<td>SR- 616 (a)</td>
<td>Personal Surety Bond with two sureties</td>
<td>Not relevant in the present scenario,</td>
</tr>
<tr>
<td>Code</td>
<td>Reference</td>
<td>Description</td>
<td>Action</td>
</tr>
<tr>
<td>--------</td>
<td>-----------</td>
<td>---------------------------------------------------------</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>OTC-67A</td>
<td>SR- 616 (a)</td>
<td>Declaration from the personal sureties</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-68</td>
<td>SR-614</td>
<td>Register of application for interim compensation</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-69</td>
<td>SR-617</td>
<td>Interim compensation payment order</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-70</td>
<td>SR-617</td>
<td>Register of interim compensation payment order</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-71</td>
<td>SR-616</td>
<td>Declaration form deleted</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-72</td>
<td>SR-625 (b)</td>
<td>Register of compensation annuity payment order</td>
<td>Draft Rule-169, Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-73</td>
<td>SR-632</td>
<td>Register of compensation annuity payment order on Treasuries</td>
<td>Draft Rule-182, Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-74</td>
<td>SR-642</td>
<td>Number of compensation annuity payment order and name of the annuity holder</td>
<td>Draft Rule-192, Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-75</td>
<td>SR-625,625- A &amp; 626</td>
<td>Compensation Annuity Payment Order</td>
<td>Draft Rule-172( c), Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-75A</td>
<td>SR-629(2)</td>
<td>Compensation order to small intermediaries</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-75B</td>
<td>SR-629</td>
<td>Drawal of Compensation money by Collector</td>
<td>Not relevant in the present scenario, hence should be dispensed with.</td>
</tr>
<tr>
<td>OTC-76</td>
<td>SR-666</td>
<td>Schedule of GPF deduction</td>
<td>Committee recommended that the said S.R. is irrelevant.</td>
</tr>
<tr>
<td>OTC-77</td>
<td>SR-666</td>
<td>Schedule of GPF deduction from Salary</td>
<td>Draft Rule-72, OTR- 33, Should be replaced by online GPF schedule used in HRMS &amp; IFMS.</td>
</tr>
<tr>
<td>OTC-78</td>
<td>SR-666</td>
<td>Schedules of PLI</td>
<td>Draft Rule-72, OTR- 34, Should be replaced by online PLI schedule used in HRMS&amp; IFMS.</td>
</tr>
<tr>
<td>OTC-79</td>
<td>SR-666</td>
<td>Schedule of deductions on account of Family Pension Fund</td>
<td>The form should be dispensed with.</td>
</tr>
<tr>
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<td>----------------------------------------------------------</td>
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</tr>
<tr>
<td>OTC-79A</td>
<td>SR-668(I)</td>
<td>GPF withdrawal Adjustable by the AG(O)</td>
<td>GPF Rule to be followed.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>IFMS generated Bill Form to be placed. (Copy Enclosed).</td>
</tr>
<tr>
<td>OTC-80A</td>
<td>SR-669</td>
<td>Application for Final GPF Payment</td>
<td>Since available in GPF Rule, should be dispensed with.</td>
</tr>
<tr>
<td>B,C &amp; D</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OTC-81</td>
<td>TR-37</td>
<td>Register of cash orders Drafts etc. Received Adjusted</td>
<td>Draft Rule-16 (Note-1)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The existing Form will continue (Copy Enclosed).</td>
</tr>
<tr>
<td>OTC-81A</td>
<td>SR-73</td>
<td>Register of Demand Drafts etc. obtained for Payment</td>
<td>Draft Rule-16 (Note-3)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>The existing Form will continue (Copy Enclosed).</td>
</tr>
<tr>
<td>OTC-82</td>
<td>SR-138(1)256(1),368</td>
<td>Endorsement to the Bank</td>
<td>Should be dispensed with. Now, Beneficiary account is directly credited through e-Kuber platform of RBI. OTC Revision Committee also recommended that the said S.R. is irrelevant.(SR-358-389)</td>
</tr>
<tr>
<td>OTC-83</td>
<td>SR-475</td>
<td>P.L. Account Passbook</td>
<td>Draft Rule-135,152</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Since, instances of discrepancy in passbook balance between manual &amp; system register exist in case of some of the PL Administrators, at present, passbook format of OTC-83 &amp; IFMS should continue.</td>
</tr>
<tr>
<td>OTC-84</td>
<td>SR-256(1) &amp; 351(1)</td>
<td>Form of Advice</td>
<td>Draft Rule-115</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-85</td>
<td>SR-386</td>
<td>Register of Payment Orders Issued &amp; Advice list for Try.</td>
<td>Should be dispensed with.</td>
</tr>
<tr>
<td>OTC-86</td>
<td>SR-368</td>
<td>Book of Drawals</td>
<td>Draft Rule-48(k)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Presently, it should continue in view of submission of hardcopies of Bills at treasuries. However, with</td>
</tr>
</tbody>
</table>
completion of migration to e-Vouchers and with due approval from AG (A&E), Odisha, we may think of dispensing with Book of Drawals in future. *(copy enclosed)*

| OTC-87 | SR-368 | Bill Transit Register | Draft Rule-72(v) | Should be dispensed with. |