

# COMPILATION OF IMPORTANT CIRCULARS AND ORDERS ISSUED BY FINANCE DEPARTMENT

2020~21

FINANCE DEPARTMENT

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## MATTERS RELATING TO BUDGET

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No. <u>15343/F.,</u> Date: 16.05.2020 FIN-BUD2-BT-0003-2020

From

Sri Ashok Meena, IAS Principal Secretary to Government

To

The Additional Chief Secretaries/
All Principal Secretaries/Secretaries to the Government
All Heads of the Department/All Collectors

Sub: Mopping up of Government money parked outside the Public Account by DDOs and Implementing Agencies.

#### Madam/Sir,

I am directed to say that COVID-19 related lock-down has affected the activities across all the sectors of the economy resulting in limited resource flow to the State Government exchequer. The State Government will have to discharge its committed liabilities and also finance COVID-19 management activities.

- 2. In this scenario, as the tax and non-tax revenue is adversely affected, any parking of the Government money in bank accounts is not only affecting the cash balance of the State, but also having a negative carry on the interest accrued against such idle Government money when compared to the cost of borrowing.
- 3. Unauthorized parking of Government money outside the Public Account in contravention of financial rules and instructions issued by Finance Department has been discouraged by the State Government vide FD Letter No.23583/F dated 10.07.2019 read with FD Letter No.32215/F dated 21.11.2014.
- 4. Now as a measure to improve the cash balance of the State Government for financing the COVID-19 related emergent expenditure and other committed expenditure, it is decided that Government money parked in Bank accounts by DDOs and Implementing Agencies without authorization, would be ploughed back to the State Government Account. Accordingly, the Administrative Departments should take immediate steps in

mopping up of the Government Money parked in Bank accounts classified as below:

- i. State Sector Scheme money parked in the bank account for more than 2 years: Administrative Departments should instruct all DDOs and Implementing Agencies under them to deposit State Sector Scheme money parked in the bank account for more than 2 years in the Treasury immediately. The remittance to the State treasury is to be made against the specific Major Head and Sub Major Head, under which it was granted, mapped to Minor Head "911-Deduct Recoveries of Overpayments" (as per para 3.10 of List of Major and Minor Heads).
- ii. Money in respect of closed schemes or schemes no more in operation for more than 2 years parked in the bank account: Money in respect of closed schemes or schemes no more in operation for more than 2 years parked in the bank account are also to be deposited back in State Government exchequer. Administrative Departments should also instruct all DDOs and Implementing Agencies under them to deposit the money in respect of closed schemes and schemes no more in operation for more than 2 years parked in the bank account in the Treasury immediately. The remittance to the State treasury is to be made against the specific Major Head and Sub Major Head, under which it was granted, mapped to Minor Head "911-Deduct Recoveries of Overpayments" (as per para 3.10 of List of Major and Minor Heads).
- iii. Accrued interest on Government money deposited in Bank account: The interest accrued on account of such parking of Government money in bank accounts by DDOs and Implementing Agencies unless specifically mentioned for utilization for the scheme (in the scheme guideline or separate instruction) is to be remitted to the Treasury in the Head of Account "0075- MISCELLANEOUS GENERAL SERVICES 00-800-OTHER RECEIPTS 0097- Misc. Receipts 02082- Miscellaneous other Receipts".
- iv. Unclassified amount parked in Bank Account of DDOs **Implementing Agencies**: Any unclassified amount parked in Bank Account of DDOs and Implementing Agencies is also to be deposited State Government account the as miscellaneous receipt. Administrative Departments should also instruct all DDOs and Implementing Agencies under them to deposit all such unclassified amount of money in the Treasury in the Head of Account "0075-MISCELLANEOUS GENERAL SERVICES - 00-800-OTHER RECEIPTS - 0097-Misc. Receipts - 02082- Miscellaneous other Receipts".

- 4. All the Administrative Departments and Heads of the Departments are here by requested to ensure that the DDOs and Implementing Agencies under their control deposit the above parked money into the State Treasury within a period of **one month** from the date of issue of this letter. The Financial Advisors/ Asst. Financial Advisors of the Departments and Chief Accounts Officers/ Accounts Officers of the Heads of the Departments should monitor and verify the bank accounts of the DDOs and Implementing Agencies. The DDOs should furnish a **certificate** to the Treasury along with the salary bill for the month of May, 2020 that they have deposited the entire parked fund available in the bank accounts held by them as per this letter into Government Account, failing which the salary bills for the month of June, 2020 onwards would not be processed by the concerned Treasuries/Special Treasuries/ Sub-Treasuries till such exercise is completed and the certificate is furnished. Further, Administrative Departments are requested to review the action taken by DDOs under their control and also by all PSUs/ Societies/ Autonomous Bodies and any other entity set up by Government under their Department to comply with above instructions.
- 5. In case there would be requirement for expenditure in respect of any of the existing/ closed schemes in future, funds would be made available through re-budgeting under those schemes.
- 6. Any Department, Heads of department, DDO or implementing Agency seeking any clarification relating to classification of the money parked and the appropriate Head of Account to deposit the money, can make reference directly through e-mail to **budgetofficer.od@gov.in** or by WhatsApp to **(+91)9438161111**. Clarification to the concerned authority would be sent through return mail or by WhatsApp at the earliest.

Yours Faithfully,

Sd/-

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No. <u>15352 /F</u> FIN-BUD2-BT-0003-2020 Date.16.05.2020

From

Shri Ashok Meena, IAS Principal Secretary to Government

To

The Additional Chief Secretaries/
All Principal Secretaries/Secretaries to Government
All Heads of the Department/All Collectors

Sub: Special drive for payment of pending dues of different MSMEs, Industries, Municipalities and Utilities during COVID-19 pandemic.

Sir/ Madam,

I am directed to say that much of the economic activity in the State has been severely affected during this COVID-19 related lock-down resulting in sharp drop in revenue earning of all organizations providing goods and services, which include MSMEs, Industries, Municipalities and Utilities. Government is taking various measures to fight this crisis on multiple fronts. So as to make good the financial distress of these entities to some extent and enable them to better cope with this period of economic slowdown, it has been decided to undertake following measures.

2. Payment of pending claims, liabilities etc.: Government Offices, State PSUs and other Government autonomous bodies procure goods and avail services from MSMEs, Industries, Municipalities and Utilities. Hence, their due entitlements are required to be settled in time by concerned authorities. Keeping in view the difficult times due to COVID-19 related lock-down, all Government Offices, State PSUs and other Government autonomous bodies are instructed that all dues/claims of MSMEs, Industries, Municipalities and Utilities should be released immediately within two weeks. This will help these entities in tiding over period of extremely low revenue realisation thereby improving their financial health to some extent.

- 3. Release of EMDs, Security Deposits or Performance Securities: In order to ensure proper and timely execution of a contract, the executing entities deposit refundable sum of money as EMDs, Security Deposits or Performance Securities, as per the terms and conditions of the contract, with the Executing Authorities. All such deposits are usually refunded by the concerned authorities once the contract is successfully executed. However, any such deposits held by the authorities where the due period is already over and the completed must be released with has been immediate effect. All Government Offices, State **PSUs** and other Government autonomous bodies are instructed to ensure release of the same within a period of two weeks.
- 4. **Payment of pending dues to Utilities and Municipalities:** Pending electricity dues, water dues, holding taxes and other dues payable to Utilities and Municipalities are to be cleared by the Government Offices, State PSUs and other Government autonomous bodies at the earliest.

I would, therefore, request you to kindly complete the payment of all pending claims/ dues, and release of EMDs, Security Deposits or Performance Securities to the MSMEs, Industries, Municipalities and Utilities within a period of **two weeks**, i.e. not later than 31st May, 2020 to enable them to effectively tackle the crisis posed by COVID-19 and continue to deliver better service. Once this exercise is completed, a consolidated report relating to all entities under the control of concerned Departments may be compiled by 5th June, 2020. Respective FAs may furnish the consolidated information to Finance Department by 10th June, 2020.

Yours faithfully,

Sd/-

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No. <u>19623/F.</u>, Date: <u>02.07.2020</u> FIN-BUD2-VR-0001-2020

From

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

To

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

Sub: Verification and Reconciliation of Departmental receipt and expenditure figures for 2020-21 with those of Accountant General (A&E), Odisha.

#### Sir/ Madam,

I am directed to say that, monthly verification and reconciliation of Departmental figures with Principal Accountant General (A&E) relating to receipts and payments in the Consolidated Fund of the State Government is necessary to watch the trend of receipts as well as payments and avoid misclassification of receipts and expenditure which results in incorrect reporting of receipts and expenditure.

- 2. (i) Further, the expenditure incurred under a particular scheme is required to be reconciled/verified with the Principal Accountant General (A&E), Odisha for issue of Audit Certificate by the Accountant General (G&SSA and E&RSA), Odisha. Without such Audit Certificate, Government of India and External Funding Agencies will not allow reimbursement of expenditure. It is, therefore, necessary that Controlling Officers/Heads of the Departments should reconcile the accounts with Accountant General (A&E), Odisha on monthly basis as per schedule.
  - (ii) During the year 2019-20, the dates fixed by Principal Accountant General (A&E), Odisha for verification/ reconciliation of expenditure for

different months were communicated to the Controlling Officers/ Heads of Departments in Finance Department Circular No.30342/F., dated 06.09.2019 and despite repeated request, some of the Controlling Officers/ HODs did not ensure verification/ reconciliation, and for which concern was expressed by the Accountant General (A&E), Odisha.

- 3. The Controlling Officers are required to reconcile their receipts and expenditure with that of the Principal Accountant General (A&E), Odisha as per Rule-25 and Rule-319 (vi) of O.G.F.R. Volume-I. The online reconciliation facility has been made available in the Treasury Portal. In this facility, the expenditure and receipt data compiled in the VLC system of Principal Accountant General (A&E), Odisha is being uploaded into the Treasury Portal through the Principal Accountant General (A&E), Odisha interface in the IFMS. The data pertaining to expenditure and receipts generated from the VLC system is becoming the basis of reconciliation of accounts between the Controlling Officer & Principal Accountant General (A&E), Odisha. However, it will take some time for the receipt reconciliation module to be fully functional. Till such time, the receipt reconciliation can be carried out through communication of suggestion for change or correction to the O/o the Principal Accountant general (A&E), Odisha manually.
- 4. The Controlling Officers' reconciliation functionality in the Treasury Portal is carried out in two separate stages: At the first instance, this functionality provides facility for correction of accounts between the Drawing & Disbursing Officer and the Treasury/Sub-Treasuries before the submission of monthly accounts to Principal Account ant General (A&E), Odisha. In the second stage, the receipt and expenditure reports compiled by the Principal Account ant General (A&E), Odisha are made available to the Controlling Officers in the Treasury Portal.
- 5. The DDO-wise break up of expenditure/receipt details in the Treasuries are provided to each Controlling Officers against the respective Chart of Accounts both in the consolidated manner and also in details, challan/voucher-wise, for identification and settlement of the discrepant items of receipts and expenditure.
- 6. Further, the Treasury/Sub-Treasury Officers are required to ensure that the DDOs under their jurisdiction should verify and submit the proposal for correction of accounts, if any, in the online reconciliation module prior to finalization of Treasury accounts. The facility of accounting classification of all vouchers passed for payment at the Treasury level will be made available to

the DDO in the online reconciliation functionality. If there is any misclassification in booking of the receipt/expenditure at the Treasury level or otherwise, the DDO shall send a proposal for correction of accounts to the Treasury Officer/Sub-Treasury Officer before closure of monthly accounts, i.e. before 3<sup>rd</sup> day of the subsequent month. The proposal received from the DDO will be examined by the Treasury and necessary correction may be made in the accounts. The effective use of this functionality will substantially reduce the possibility of mis-classification at the level of Accountant General (A&E), Odisha as they are importing data from IFMS and the burden of monthly accounting reconciliation for the Controlling Officers. The COs may impress upon DDOs under their control to ensure that the head classification booked by the treasuries are correct.

7. After submission of Treasury accounts, the proposal for correction has to be submitted by the DDO to their respective Treasuries who shall forward it to the Principal Accountant General (A&E), Odisha for acceptance. On receipt of approval from the Principal Accountant General (A&E), Odisha, Treasury Accounts will be revised by the Treasury Officer. Treasury will not accept any proposal of DDO relating to budgeted heads after sub mission of accounts to AG.

Secondly, if any correction of account is made through the process of reconciliation between the Controlling Officer and the Principal Accountant General (A&E), Odisha, the same will also be reflected in the Treasury Accounts and shall be communicated to the DDO. The DDO/Controlling Officer shall verify the same from the reports available and update their records accordingly.

**8.** The Controlling Officers are required to cause verification of the monthwise payment & receipt details in the Controlling Officers reconciliation functionality of Treasury Portal and indicate the discrepant items and suggest corrections/ transfer entry online to the Principal Accountant General (A&E), Odisha, or their acceptance of the accounts as compiled in the VLC system. In case of any discrepancy, the Controlling Officers are required to mention the details and suggest the appropriate Chart of Account in which the expenditure/receipt should be booked. In case where the Controlling Officer has no knowledge as to where the receipt or expenditure would be booked, it should mark the reported figure as not related to them and may also record his/her specific observation in the remark field.

- Principal Accountant General (A&E), Odisha shall examine each such suggestion for rectification/ transfer entry and carry out the adjustment on the basis of vouchers/ challan and also the data available at their end. If the suggestion is accepted, then the Principal Accountant General (A&E), Odisha will instruct the Treasuries to rectify the accounts wherever required within a defined time frame which is to be given effect to through the Treasury Portal. On acceptance of the request of the Controlling Officer by the Principal Accountant General (A&E), Odisha, the Treasury accounts should be revised in the Treasury Portal. The Treasury Officers are required to submit revised account as per the prescribed procedure. The Principal Accountant General (A&E), Odisha will download the revised electronic accounts into the VLC after submission of system generated revised Treasury Accounts by the Treasury Officer.
- 10. Where the Principal Accountant General (A&E), Odisha does not agree to the suggestion of the Controlling Officer the request may be rejected with reasons or suggestions. The Controlling Officer in such a case can either accept the suggestion of Principal Accountant General (A&E), Odisha leading to confirmation of provisional account or may send back to Principal Accountant General (A&E), Odisha with a request to reconsider its decision. It may also suggest a fresh Chart of Account along with the request for reconsideration. Subsequently, the Principal Accountant General (A&E), Odisha will indicate the appropriate head of account for classifying the receipt and expenditure and intimate the Controlling Officers in writing the reasons for non-acceptance.
- 11. The reconciliation can be taken up by the officials of the Controlling Officers by using their own User ID & Password subsequently for the remaining part of the financial year as per the programme schedule. In case of failure on the part of the officials of the Controlling Officer to reconcile the expenditure in time, a system generated mail will be sent to the Administrative Department, Finance Department and Principal Accountant General (A&E), Odisha.
- **12.** Office of the Principal Accountant General (A&E), Odisha has fixed the following deadline for the monthly verification/reconciliation of expenditures during the year 2020-21 in their letter No.VLC (B&R)/Recon. 2020-21/38 dated 18.06.2020.

Month of Account	Uploading of Data in iFMS	Cut-off date for receipt of alteration proposal/ acceptance letter
April, 2020	17.06.2020	17.07.2020
May, 2020	02.07.2020	17.07.2020
June, 2020	31.07.2020	19.08.2020
July, 2020	31.08.2020	16.09.2020
August, 2020	05.10.2020	22.10.2020
September, 2020	03.11.2020	20.11.2020
October, 2020	03.12.2020	18.12.2020
November, 2020	31.12.2020	20.01.2021
December. 2020	01.02.2021	17.02.2021
January, 2021	04.03.2021	19.03.2021
February, 2021	02.04.2021	20.04.2021
March, 2021	13.05.2021	31.05.2021

- 13. The reconciliation of the receipt can be made by the Controlling Officer after downloading the report on receipts from the Treasury portal. The suggestion for correction can be made manually in the usual process till the software development in respect of such reconciliation is complete. The time schedule prescribed for reconciliation of expenditure is also to be followed in case of receipts. A list containing the names of the Controlling Officers responsible for reconciliation of various kinds of receipts is enclosed in the **Annexure-I** which is indicative.
- 14. It has been stated that reconciliation of receipt and expenditure figures beyond the above time schedule shall not be entertained and the figures booked by Principal Accountant General's office will be treated as final and will be reflected in the Finance and Appropriation Accounts for the year 2020-21.
- 15. I would, therefore, request you to kindly issue necessary instructions to the Controlling Officers for causing online reconciliation of Departmental expenditure figures and also carry out verification of departmental receipts by the prescribed time-frame.

Yours faithfully,

Sd/-

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No.<u>20042/F</u> Date: <u>07/07/2020</u> FIN-BUD1-MISC-0003-2020

From

Shri Ashok Meena, IAS
Principal Secretary to Government

To

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

Sub: Adoption of expenditure rationalization measures in the wake of economic downturn due to the global pandemic Covid19.

#### Sir/Madam,

I am directed to say that we are going through a crisis of unprecedented nature due to the global pandemic COVID-19. It has posed challenges in every sphere of our life. The State Government has been fighting the pandemic with all its might to minimize the casualty. Strategic imposition of shutdowns/lockdowns at various places could ensure minimum spread of virus. However, nation-wide lockdown/ shutdown have interrupted the economic activities which resulted in shortfall in realization of resources. On the other hand COVID management would require higher expenditure. There would also be higher spending need for generating employment and livelihoods for the most affected sections of the society.

2. Therefore, all Administrative Departments are required to prioritize their expenditure needs in order to limit the expenditure within the resources available with priority to make fiscal space for COVID-19 related expenditure. Accordingly, it has been decided to adopt the following expenditure rationalization measures until further orders:

#### 3. Rationalisation of expenditure on travel and vehicle:

a. There shall be complete ban on purchase of new vehicles for the next two years.

- b. Travel/ official tours have to be avoided in general. Video Conferencing / use of IT for meetings/ official work should become preferred default mode.
- c. There shall be complete ban on travel outside the country and air travel in business class using government funds. Air journey should be avoided and meetings through Video Conferencing may be preferred. In exigencies, approval of authority one level higher than the present delegation would be required for journey by air.
- d. There shall be complete ban on journey by train in 1st class AC by Government Officers.
- e. New hiring of vehicles would require concurrence of Finance Department. Expenditure on POL shall be minimized.
- f. No Officer while on tour shall be allowed reimbursement for occupancy in any hotel in Delhi, Kolkata, Mumbai and Chennai except when the Home Department has regretted availability of accommodation in the respective Government Bhawans or Niwas.

#### 4. Rationalisation of Establishment Expenditure :

- a. There shall be complete ban on purchase of new equipment except medical equipment and equipment required for internal security. However, equipment required for promoting digital communication can be procured with concurrence of Finance Department.
- b. There shall be complete ban on expenditure on renovation, remodelling, furnishing etc. and purchase of furniture and fixtures in Government Offices.
- c. There shall be complete ban on meetings, seminars, workshops and hosting of Official lunch and dinner in hotels through Government funds. Video Conferencing should be the preferred mode for meetings and conferences.
- d. There shall be complete ban on sanction and drawl of new Longterm Advances (HBA, Motor Car Advance, Computer advance etc.) and other advances. However, if a part of the HBA out of the total sanctioned amount is drawn, the balance will be allowed to be drawn.
- e. There shall be complete ban on LTC for two years i.e. till 31st March, 2022.
- f. Strict economy should be observed in the use of paper and other stationary articles. Use of electronic mode of communication (such as OSWAS, e-dispatch, e-Office etc.) along-with digital/e-signatures should be the preferred mode instead of physical communication using paper.

- g. Expenditure out of the provision 'Other Contingencies' to be kept at the minimum level. Only expenditure relating to COVID management and other essential expenditure like purchase of office stationeries etc. may be incurred. There shall be no expenditure on purchase of office furniture/ fixtures and furnishing. Expenditure out of the provision 'Other Contingencies' will be capped at 60% of the Budget Provision for the whole year.
- h. Most economic scheme with unlimited call facility may be opted to minimize the telephone expenses.

#### 5. Recruitment and Man power engagement:

- a. There shall be a complete ban on creation of new posts except for Health & Family Welfare Department. In case there is absolute necessity for creation of posts for modernization of administration or effective implementation of development and welfare programmes, the same shall be considered only against abolition of equivalent posts with concurrence of Finance Department.
- b. There shall be automatic abolition of redundant posts which have remained vacant for more than 5 years. All the Administrative Departments are to issue formal abolition order by 31<sup>st</sup> July 2020 and furnish a report to Finance Department and G.A and P.G Department.
- c. New engagement of consultants, outsourcing and engagement of retired Government employees shall be restricted and prior concurrence of Finance Department would be required for the purpose.

#### 6. Austerity in implementation of Schemes:

- a. No new State Schemes/ Projects to be taken up by Administrative Departments except Health & Family Welfare Department. However, if any new scheme is essentially required for emergent public service, the same can be taken up only after appraisal by EFC/SFC following the due procedure and with specific concurrence of Finance Department for any expenditure under such scheme.
- b. There shall be capping of expenditure on continuing State Schemes for the current financial year 2020-21 except schemes relating to Livelihoods in Agriculture & allied sector and expenditure for combating COVID-19. The list of such schemes will be shared with the Administrative Departments separately.

- c. Operation and Maintenance expenditure can be incurred only after approval of Annual Maintenance Plan (AMP) by Finance Department. Engineering Departments to prepare their AMP for the year 2020-21 limiting it to a level of 60 % of the Budget provision, in consultation with Finance Department initially and on availability of resources balance work could start after November-2020.
- d. Administrative expenditures, if permitted as part of State Scheme guidelines, should be minimized and restricted below 1% of the funds in that scheme. In case some manpower has been engaged for monitoring the scheme and there is difficulty in meeting their salary due to the above restriction, concurrence of Finance Department would be required for such additional expenditure.
- e. No expenditure for renovating and re-furnishing of Offices, guest houses and Government buildings will be permitted. Expenditure for repair and renovation of Government quarter should be minimized. Expenditure of more than Rs.5 lakh for repair and renovation of any Government Office building and more than Rs.2 lakh for repair and renovation of any Government residential quarter during this year would require approval of Government.
- f. No expenditure should be incurred for construction of new statues and beautification of parks and public places during this year should be avoided.
- g. New tender of execution of works, procurement of goods and services is to be avoided. However, if it is necessary to meet any emergent public service, floating of new tender exceeding value of Rs.5 crore and procurement of goods and services exceeding value of Rs.25 lakh would require prior concurrence of Finance Department. For values less than indicated here, Administrative Department need to take approval of Government before floating tender/bid.
- h. If a tender has already been floated, the same is to be reviewed and if it is not urgent in nature, the same should be cancelled and work/ procurement order should not be issued. Tenders related to new official buildings, Guest houses and Residential buildings shall be cancelled forthwith for a period of two years till 31st March, 2022.
- i. Expenditures in respect of Centrally Sponsored Schemes (CSS) shall be incurred only after receipt of Central Share. In case of salary component of the CSS, expenditure can be incurred without receipt of Central Assistance only with concurrence of Finance Department. Financial Advisors of the Administrative Department shall ensure the discipline. The relaxation allowed in this regard in the para-10(ii) of

- 'Regulations to incur expenditure out of Budget Provision' circular issued vide FD Letter No-10324/F Dt.23.03.2020 has been withdrawn and communicated vide FD Letter No-15275/F Dt.15.05.2020.
- j. RIDF, EAP and other resource tied up projects and schemes may be implemented in time bound manner. Incomplete and on-going capital works should be completed to realize the intended public benefits. However, projects which have long gestation period may be deferred.

## 7. Applicability to aided institutions / Cooperatives / autonomous organizations

These restrictions, as may be relevant, shall also be applicable to all Aided Institutions/ Co-operatives/ Autonomous Organizations in which the State Government has explicit or implicit financial stake.

I would, therefore, request you to kindly adhere to the above expenditure rationalization measures and instruct the COs/ DDOs under your control accordingly so as to enable the State Government to meet the expenditure requirement in effective management of COVID-19.

Yours faithfully,

Sd/-

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No.<u>22855/F.,Bhubaneswar</u>, FIN-BUD1-MISC-0003-2020 Date: 03/08/2020

#### **OFFICE MEMORANDUM**

Sub: Admissibility of long term advance for purchase of Computers.

State Government had imposed ban on long-term advances including advance for purchase of computers in para-4(d) of Finance Department Office Memorandum No.20042/F, dt.07.07.2020 as part of adoption of expenditure rationalization measures in the wake of economic downturn due to the global pandemic Covid19. However, considering the prevailing pandemic situation for facilitating work from home, in partial relaxation of the aforesaid provision Government has been pleased to allow drawal of long-term advance for purchase of computers.

By order of Governor

Sd/-

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No.29018 /F, Date: 29/10/2020

FIN-BUD1-BT-0004-2020

From

Sri Ashok Meena, I.A.S. Principal Secretary to Government

To

All Secretaries to Government/ Heads of Departments

Sub: Preparation of Revised Estimates for 2020-21 and Budget Estimates for 2021-22.

Sir/Madam,

I am directed to say that the process of formulation of Revised Estimates for 2020-21 and Budget Estimates for 2021-22 are to be initiated and completed in time for enabling Finance Department to present the budget in the Odisha Legislative Assembly at the appropriate time. In addition to the general instructions contained in Chapter- III of Odisha Budget Manual, following supplementary instructions are to be followed while framing the Revised Estimates for the current year 2020-21 and Budget Estimates for the financial year 2021-22.

2. Government's strategic priorities for the next five years: COVID-19 pandemic has posed a tremendous challenge to every sphere of Governance. The State has been fighting the pandemic since March, 2020 and the battle against the virus is likely to continue for some more time. While, priorities of the State Government in the medium-term still remains to achieve Sustainable Development Goals through faster reduction of poverty, increasing farmer's income, providing piped drinking water to all, making available quality affordable health care facilities, enabling quality education & skills development, providing quality physical infrastructure for improving economic activities and empowering women, ST, SC & other vulnerable populations to enhance their participation in economic activities, but in short-run effective COVID management, saving lives and providing livelihoods to the people will remain priority.

- 3. **Economic Outlook**: Global economy is projected to grow at (-)4.9% during 2020-21 and the COVID-19 pandemic has had a more negative impact on activity in the first half of 2020 than anticipated, and the recovery is projected to be more gradual. In 2021 global growth is projected at 5.4 percent. IMF has projected contraction of Indian economy around 4.5% during this fiscal and will have modest recovery of 6% during 2021-22. In case of Odisha, the economy is projected to contract by about 1-2% in 2020-21 and it is expected to register a growth of about 7% during 2021-22.
- 4. Resource Outlook: The economic contraction both at national and sub-national level, will adversely impact the collection direct and indirect taxes during 2020-21 and also in 2021-22. So, the share tax and the grant-inaid receivables from Centre will be affected during 2020-21 as well as in 2021-22. To counter the adverse impact of shut down and lock down on State's resources, the State Government has taken some timely steps to raise one-time revenues through renewal of mining leases and mopping up of unused money parked in bank accounts. These efforts have substantially reduced the resource gap and overall collection of the State's own tax and non-tax till August, 2020 is marginally less compared to previous year. However, if the effect of one-time collection is taken out, most of the own revenue items are underperforming. Considering the likely level of Central Assistance and expected receipts from own revenue, the estimated shortfall in revenue during the current year would be of the order of 20-25%. Hence, the State may have to depend upon higher borrowing during the current year to finance higher spending on pandemic management. State's own revenues are expected to register moderate growth in FY 2021-22 primarily due to contraction of base and moderate growth expectations for the State economy. The GST compensation in the year 2021-22 would depend on the performance of the economy. Besides, there still remains uncertainty on the quantum of Share in Central Taxes as the State's horizontal share may get changed in the final report of the 15th Finance Commission. Considering all the factors, spending is expected to increase by about 12 percent in FY 2021-22 over the current year's revised estimates.
- 5. FRBM compliance: The Odisha FRBM Act, 2005 mandates the State to generate revenue balance and contain the fiscal deficit within 3% of GSDP. Considering the higher resources requirement by the States to fight COVID-19 and maintain the standards of service delivery to the public, the Government of India have decided to allow additional fiscal deficit of 2% of GSDP, increasing the borrowing limits of the State from 3% to 5% during 2020-21. This additional borrowing is linked to four sector specific reforms, which the State

Government is trying to achieve to become eligible for the additional borrowing. The contraction of the GSDP coupled with higher borrowing can jeopardise the debt sustainability unless a prudent fiscal path is adopted in medium term. Thus, the State Government would try to adhere to FRBM requirements for Revised Estimates, 2020-21 and Budget Estimates, 2021-22 are as below:

Indicators	2020-21 (BE)	2020-21 (RE)	2021-22 (BE)
Revenue Surplus (+)/ Deficit (- ) (% of GSDP)	(+)1.58%	Revenue Surplus	Revenue Surplus
Fiscal Deficit (% of GSDP)	(-) 3.00%	(-) 3.5%	(-) 3%
IP/ RR Ratio	5.76%	10% (upper limit)	10% (upper limit)
Year-end debt stock (% of GSDP)	18.99%	25% (upper limit)	25% (upper limit)

#### 6. Preparation of annual budget for FY 2021-22:

As part of the PFM reform, the State Government had introduced a new budget making process for preparation of Annual Budget, 2020-21. The preparation of budget for FY 2021-22 will be based on the principles adopted for Annual Budget, 2020-21 which *inter-alia* include advanced budget calendar, macro-fiscal forecasting and advanced indication of Departmental ceilings (both for Administrative and Programme Expenditure). The Departments will be given 2-3 months' time to have thorough scrutiny and prioritization of the Budget proposals within the ceiling communicated. All the departments will be communicated with a multi-year ceiling, so that Departments would have predictability in fund flow and can make multi-year project planning.

Following budget process will be adopted for FY 2021-22 and longer time will be allocated to provide expenditure estimates by 15<sup>th</sup> December, 2020.

- i. Ceiling will be communicated through BETA system on broad category of expenditure with flexibility to the Departments to prioritize the expenditure within the broad ceiling.
- ii. Each Administrative Department will receive their departmental ceiling disaggregated by Administrative Expenditure (Salaries, Maintenance and others), Programme Expenditure (State Sector

- Schemes, Centrally Sponsored Schemes, and Central Sector Schemes), Transfers from State (Central Finance Commission, State Finance Commission and others) and Disaster Response Funds (SDMRF and NDMRF).
- iii. Previously established norms and practices should be adopted for preparation of estimates by Departments within the ceilings communicated. To this end, the guidelines for determining Administrative Expenditure are contained in tabular form at **Annexure I**.
- iv. Expenditure rationalization measures communicated vide Finance Department letter no 20042/F dated 07.07.2020 shall remain in force till end of the financial year 2021-22. Hence, proposals of Administrative Departments for the Revised Estimates for 2020-21 and Budget Estimates for 2021-22 are should be in adherence to above guidelines.
- v. Finance Department in consultation with the Planning & Convergence Department will bring out a "Fiscal Strategy Paper" towards the month of November, 2020 indicating the assumptions for revenue and expenditure projections in the medium term and the outlook for the State economy and finances.
- vi. The Annexures in which various budget related information are being collected have been rationalized and steps are taken to collect more information from the database available in various systems. Other documents like Statement under FRBM Act, Gender & Child Budget document etc. would be prepared mostly by using the information from budget database.

## 7. Preparing Budget Estimates, 2021-22 in respect of Programme Expenditure:

- a. Sectoral priorities are to be identified in line with State priorities and SGDs where ever relevant. Allocation under State Sector Schemes should not be made for schemes not appraised by EFC/SFC as the case may be.
- b. Allocation for Centrally Sponsored Schemes and Central Sector Schemes should be proposed taking into account the likely level of Central Assistance to be received for the schemes for the budget year within the overall ceiling communicated for the sectors.
- c. Earmarking of allocation for different Schemes under the Programme Expenditure for Tribal Sub-Component and Scheduled Caste Sub-Component is to be done as per the norm.

- d. Break-up of allocation under Programme Expenditure for District Sector and State Sector Schemes is to be made as per the current practice.
- e. Convergence of extra-budgetary resources to budgetary resources and between budgetary resources is to be made a part of the budgetary exercise to ensure productive output.

#### 8. Completion of Annexures:

Some information along-with the budget proposals are collected for budget scrutiny at Finance and P&C Departments. With automation of budget preparation process and availability of various data in BETA and IFMS, it has now become possible to fetch a number of information from the systems without depending upon the Departments. The three annexures now prescribed will seek information on position, man-power & salary requirement, grant-in-aid salary requirement and vehicle position. Even the manpower and salary related annexures would be made available to the DDO with prepopulated data from HRMS, which are to be verified and modifications to be made if required. This will make it simple and easy for all budget estimating officers to complete the annexures. The relevant annexures to be completed are as below:

- i. **Annexure-II**: Sanctioned Strength, Vacancies and Man-in-position and salary requirement
- ii. **Annexure-III**: Estimate of Grant-in-aid Salary
- iii. Annexure-IV: Position of vehicles and related expenditure

#### 9. Process for Submission of Budget Proposal:

- (i) There will be no change in budget making process in the IFMIS system for the DDOs and the Controlling Officers for processing the budget proposal for the financial year 2021-22.
- (ii) However, ceilings will be communicated in the BETA budget preparation system at the broad expenditure category as mentioned in para-6(ii). Departments are required to map the budget proposals to the broad ceilings. **Proposals beyond the ceiling will not be allowed to be processed in BETA system.**
- **10.** Conducting pre-budget consultation meetings: All COVID-19 protocols and social distancing norms shall be strictly followed in conduct of pre-budget consultation meetings. Hence, all such meetings to be conducted by

Finance Department as well as Planning & Convergence Department shall be convened only through virtual platform.

#### 11. Budget calendar and timelines for completing the budget estimates

A lot of information is to be collected and compiled before the budget is placed before OLA. Hence, budget documents are to be prepared in a tight time schedule. Therefore, all Departments and Controlling Officers are required to adhere to the timeline mentioned in the following table.

Date	Activity	Responsibility
October, 2020	Virtual Training sessions for departments	Finance Department
November, 2020	Fiscal Strategy Paper	Finance Department
15 <sup>th</sup> December,	Submission of proposals for Budget	Administrative
2020	Estimates, 2021-22	Departments
16 <sup>th</sup> -31 <sup>st</sup> December, 2020	Pre-budget consultation meetings	Finance Department P&C Department
3 <sup>rd</sup> February, 2021	Revision of estimates after Pre-budget consultation and Union Budget, 2020-21	Finance Department P&C Department
5 <sup>th</sup> February, 2021	Meeting with Secretaries of major spending Departments by Chief Secretary/ DC-cum-ACS	Finance Department P&C Department
7 <sup>th</sup> -10 <sup>th</sup> February, 2021	Approval of Annual Budget, 2020-21 by the Council of Ministers	Finance Department
2 <sup>nd</sup> week of February, 2021	Drafting of budget documents	Finance Department
3 <sup>rd</sup> week of February, 2021	Budget presentation by Minister, Finance	Finance Department
End March, 2021	Presentation of Appropriation bill	Finance Department

**Enclosures**: List along with proforma.

Yours faithfully,

Sd/-

ANNEXURE-I

Guidelines for preparation of budget proposal for Administrative Expenditure

SI. No.	Unit of Expenditure	Percentage growth	Remarks
1	Pay	3% on account of Annual increment	
2	Dearness Allowances	28% of Basic Pay	
3	HRA	@ 12% of the Pay or the double the HRA paid in 2019-20, whichever is less	No salary provision against the vacant posts except in
4	Requirement on account of MACPS	To be mentioned for assessment of the total salary requirement.	cases where Finance Department has explicitly allowed filling up of vacancies
5	7 <sup>th</sup> CPC arrear	No need to submit. FD will work out and make necessary provision.	
6	Consolidated pay for contractual appointees.	Should be shown separately	
7	Salary/ wages of work charged/ Job Contract/ NMR/ DLR	As per existing norm	
8	Telephone, TE and OC	Same level of B.E 2020-21 (BE)	
9	Decretal dues and Land Acquisition Cases	As per actual requirement	
10	RCM	@Rs.2000/- per head	
11	MV (PoL)	Same level of B.E 2020-21 (BE)	
12	MV (Hiring charges)	As per approved rate.	
13	LTC	Nil	Finance Department letter no 20042/F dated 07.07.2020 may be referred
14	RRT, Municipal Tax, Water Charges, Electricity charges	As per actual requirement	
15	O&M Expenditure	Same level of B.E 2020-21 (BE)	Subject to preparation of Annual Maintenance Plan
16	Debt servicing cost	As per actual requirement	
17	Loans & Advances	Only Computer Advance	

#### Annexure-IIA

#### Sanctioned Strength, Vacancies and Man-in-position and salary requirement

**Category:** (Administrative EXP/Programme Expenditure/Disaster Management/Transfer from State)

**Sub Category:** E.O.M/DSE/SSS/CS/CSS/NDRF/SDRF/SFC/CFC/

**Sector:** State Sector/District Sector

Chart of Account:	Major Head	Sub-Maj Head	Minor Head	Sub-Head	Voted/Charged

#### Abstract of Employee Strength

SI. No.	Group	Sanctioned Strength	Vacancy as on 01.03.2020	Anticipated vacancy from 01.03.2020 to 01.03.2021	Total Vacancy (4+5)	Men in position as on 01.03.2021	Vacancy likely to be filled up (+)/arise due to retirement etc.(-) during the next Year	Anticipated Men in position for whom budget provision is proposed
1	2	3	4	5	6	7	8	9
	GROUP-A							
	GROUP-B							
	GROUP-C							
	GROUP-D							

#### Detailed calculation of Salary

SL No.	Name of the incumbent	Employee ID	Group	Current Basic Pay	Basic Pay (as on 1st March Next year)	Total yearly Requirement under Pay (136) (Col. 5 x 12)	Arrear Pay - 855	DA 156	HRA 403	OA 523	RCM 516	Total
1												
2												
	Total											
1	Additional Amount due to increment/ Arrear Pay not drawn earlier (+)											
2	Exclusions for the incumbents likely to be absent or on deputation (-)											
	Total Provision											

#### **Annexure-IIB**

#### Information on Contractual Employees

D.D.O of		( Name of the Esta					
Category		(Administrative EXP/Progr	amme Expenditure	e/Disaster Mana	gement/Transfer	from State)	
Sub Category:		E.O.M/DSE/SSS/CS/CSS/N	DRF/SDRF/SFC/CF	 <b>C/</b>			
Sector		State Sector/District Sector	r				
Chart of Account:		Major Head	Sub-Maj Head	Minor Head	Sub-Head	Detailed Head	Voted/Charged
		<u>Details of</u>	contractual empl	oyees engaged			
Name of the Posts	No. of post as on 31.03.2020	Increase (+) or Decrease (-) in Man in Position during 01.04.20 to 31.03.2021	Total man in position as on 01.04.2021	Actual Exp during 2019- 20	Actual Exp during 2020- 21 upto	2020-21 Revised Estimate	2021-22 B.E.

#### Estimates of Grants-in-aid Salary

(AE, PE Separately)

Scale of	Total sanctioned and approved strength	ioned No. of Vacancies	Sharing pattern	RE for	Estimate of current salary for 2021-22					Arrears salary if	Additionality on account	Total estimates	
Pay		as on 01.03.2021	by State Govt.	2020- 21	Pay	DA @12%	HRA	RCM	OA	Total (6 to 10)	any; give the particulars	of RACP	for 2021-22 (11+12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

- (a) Teaching posts
- (b) Non-Teaching posts
- (c) Total (a+b)
- 1. For salaries drawn under direct payment system information in respect of Colleges, Secondary Schools and Primary Schools be compiled and furnished in separate statements. The information for Secondary Schools and Primary Schools be furnished in separate statements for each Inspector of Schools and each District Inspector of Schools.
- 2. In regard to grant-in-aid to meet the share up to a particular limit similar information may be furnished separately for Colleges and Schools in separate Statements.
- 3. The H & U.D. Department need furnish similar information in respect each U.L.Bs provided with grants-in-aid upto a specified percentage of pay and Dearness Allowance.
- 4. Panchayati Raj Department shall furnish in respect of the posts for which Govt. provides Grants-in-aid.
- 5. Agriculture Dept./Industry Dept./H & FW Dept. and other Departments providing Grants-in-aid for salary are also to furnish.

#### **Annexure-IIIB**

(For School & Mass Education Department / Higher Education Department only)

Particulars of staff strength, men in position & posts abolished in respect of aided private Schools / Colleges under Administrative Expr.

/ Programme Expr.

(Rs. in Trs.)

No. of schools/Colleges receiving GIA	No. of employees receiving GIA in respect of those Schools / Colleges	Current requirement in the pre- revised scale per annum.	Arrears in the pre-revised scale, if not paid, & carried over to 2020-21	Total for 2020-21 in the Pre- revised scale (3+4)	Differential amount of salary on the revised scale of pay for the year 2020-21 only	Arrear differential pay in the revised scale upto 31.03.2020	Total differential arrear (6+7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

#### Annexure-IIIC

## Information on teaching and non-teaching posts, vacant posts, vacant posts abolished, men in position etc. under grant-in-aid fold. (For School & Mass Education Department/ Higher Education Department only)

(Separately for Administrative Expr. and Programme Expr.)

(Rs. In Trs.)

	Name of the School/College	Total to	eaching posts re	eceiving Grant-in	ı-aid	No. of no	No. of non-teaching staff receiving Grant-in-aid				
		No. receiving 1/3 <sup>rd</sup>	No. receiving 2/3 <sup>rd</sup>	No. receiving full.	Total	No. receiving 1/3 <sup>rd</sup>	No. receiving 2/3 <sup>rd</sup>	No. receiving full.	Total	teaching posts (5+9)	
-	1	2	3	4	5	6	7	8	9	10	

Vacant posts if any receiving GIA as on 01.03.2019		Vacant	posts abolisl 30.10.2019	ned by	Men in po	osition as on 01	.11.2019	Vacant Posts anticipated to be abolished as on 28.02.2020			
Teaching	Non- teaching	Total (11+12)	Teaching	Non- teaching	Total (14+15)	Teaching	Non- teaching	Total (17+18)	Teaching	Non- Teaching	Total
11	12	13	14	15	16	17	18	19	20	21	22

•	as on 28.02.2020 af int posts indicated in		Annual requirer	Remarks		
Teaching	Non-Teaching	Total (23 +24)	Teaching	Non-teaching	Total (26+27)	
23	24	25	26	27	28	29

#### **Annexure-IV**

#### Information on Vehicles

D.D.O of	( Name of the Establishment)

Category: (Administrative EXP/Programme Expenditure/Disaster Management/Transfer from State)

Sub Category: E.O.M/DSE/SSS/CS/CSS/NDRF/SDRF/SFC/CFC/

Sector: State Sector/District Sector

Chart of Account:	Major Head	Sub-Maj Head	Minor Head	Sub-Head	Detailed Head	Object Head	Voted/ Charged
						397-MV	
					20009-Hire		

#### **Details of Vehicles Deployed**

Category of Vehicles (Government/ Hired)	No. of Vehicles as on 31.03.2019	Additional No. of Vehicles during 01.04.19 to 31.03.2020	Total Vehicles as on 01.04.2020	Actual Exp during 2018-19	Actual Exp during 2019-20 upto	2019-20 Revised Estimate	2020-21 B.E.
1	2	3	4	5	6	7	8

Ashok Meena, IAS
Principal Secretary to Government

D.O. No. <u>33453</u> Date:- <u>17.12.2020</u>

FIN-BUD2-CAG-0002-2020

Dear Sri Basantiaji,

Sub: Compliance to audit observation on mis-classification between capital and revenue heads of accounts during 2019-20.

This has reference to Letter No-AA-Fin-1-1-(2019-20)-231 Dt.12<sup>th</sup> October, 2020 on the above subject. Clarification is sought for on the mis-classification to the tune of Rs.5,942.66 crore of revenue expenditure under capital/ loan Major Heads in respect of 17 nos. of Grants with 26 nos. of Major Heads. The audit observations were looked into carefully, and a compliance note was sent by Finance Department vide Letter No-30942/F Dt.20.11.2020 wherein it was stated that the accounting treatment of the grants should be considered from the ownership point of view i.e Grants for Creation of Capital Assets.

- 2. Subsequently, the issue was discussed in the Exit Conference held on 26<sup>th</sup> November, 2020. In this regard, I would like to draw your kind attention to Rule-30 and 31 of Government Accounting Rules, 1990 regarding the criteria for determining whether expenditure should be classified under heads of Capital Section or Revenue Section of the Consolidated Fund. Expenditure of a capital nature to be classified in the Capital Section shall broadly be defined as expenditure incurred with the object of either increasing concrete assets of a material and permanent character. Expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions for the purpose of creating assets which will belong to these local bodies or institutions to be classified as Revenue Expenditure.
- 3. The basic principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts is that Capital account should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It would also bear charges for such further additions and improvements as may be sanctioned under rules made by competent authority. However, revenue account shall bear all subsequent charges for maintenance and all working expenses.
- 4. In most of the cases pointed out by the audit, the works are executed by separate societies/ institutions. Audit has pointed out that the societies / institutions being separate legal entities, the expenditure should have been booked as grants to the entities and thus treated revenue expenditure. This is, however, in contradiction of the fact that the societies/ institutions/entities in all these cases are only implementing agencies for creation of Assets for the Government and to be owned by the Government. In case of construction of

Medical College buildings, the assets are kept in the books of Works Department though the institutions are given some operational autonomy. Similarly, in case of piped water supply projects under BASUDHA, the assets created are owned by the State Government but is handed over to GPs or other institutions to operate. Hence, the expenditure in all such cases should be booked under Capital Section in terms of Rule-30 of Government Accounting Rules, 1990 as the assets created are owned by the State Government. Besides, in certain cases, the amount has been wrongly drawn in Grant-in-Aid bills, which may be procedural lapse, but the expenditure in such cases has been incurred for Capital asset creation owned by the State Government and thus should be treated as Capital expenditure.

- 5. For example, in case of PMGSY work, audit has pointed out that at the time of release of fund from the State exchequer to the PMGSY society, the expenditure is booked under Capital Sector even though no asset is created at that point of time. Hence, it should be treated as revenue expenditure. It is submitted that it is only as per Government of India guidelines for the Scheme, fund is released to the society account within a specific timeline of receipt of the Central Assistance. But, ultimately the fund is utilized to create road asset which is owned by the State Government. State Government accounts are maintained on cash basis (not accrual basis). Thus, if it is treated as revenue expenditure at the time of release, there is no scope on a later date to book it as Capital expenditure when the actual asset is created. Hence, we do not agree to the audit observations for booking it as revenue expenditure.
- 6. I would also like to appraise the position on grants to Energy sector as a glaring example suggesting treatment of grants as capital expenditure. The focus point of Audit observation is on grants released to distinct legal entities like OPTCL. It is claimed in Audit that as the grants were utilised by these legal entities for creation of assets like power transmission and distribution infrastructure which were then accounted for in the balance sheet of the concerned entities, such grants should be accounted for as revenue expenditure as per provisions of IGAS 2. It is once again reiterated that the concerned entities in such cases are acting as implementing agencies. The assets so created out of these grants are owned by the Government and does not form part in Balance sheet of entities as an asset. It is worth mentioning that such entities are entitled to take 6% supervision charges on implementation of such infrastructure projects for the Government.

Clause 14 of IGAS 2 states that "Grants-in-aid are classified and accounted for as revenue expenditure in the Financial Statements of the grantor irrespective of its ultimate application by the grantee. This position holds true even in those cases where Grants-in-aid are utilized by the grantee for the purpose of creation of assets. Receipts of grants-in-aid are also required to be treated as revenue receipts in the Financial Statements of grantee Government."

It may kindly be appreciated that such transfers are actually not an "Aid" to such institutions nor they are in the nature of subsidy/ incentives to promote industries. Funds have been placed at their disposal for creation of Assets for the Government and as such they are not entitled to treat the stated grants as their revenue income. Fact stands that OPTCL is a 100% Government owned corporation.

In a remote imaginary situation, if at all, such assets take a part in the balance sheet of such entities, the source of funding (the grant by Government) cannot be treated as a revenue income by the entity and therefore, at best, can be treated as deferred revenue expenditure in their balance sheet (a matching liability against the asset) which can be amortised over the service life of the asset.

7. Again in the case of grant 34, Cooperation department, it has been contended in Audit that payments made to Odisha State Co-operative Marketing Federation Limited was in the nature of an interest free loan of Rs. 40 crores, This entity does not have any material sources of income independent of the State Government and hence, repayment of the interest free loan would be dependent on release of further loans/ grants from the State Government. The statement is factually wrong in so far as that the Federation have their identifiable source of income and the amount is repaid by them by 28th February each year. Therefore treatment of the same as revenue expenditure is not appropriate.

Similar being the observation of Audit in almost all cases, it is submitted that the expenditure may be treated as Capital expenditure of the Government as the assets created are owned by the State Government. We would take steps to correct the procedural lapses pointed out in the audit observations. It is therefore, requested that the audit observations in this regard may kindly be dropped and where it is not possible to drop the audit observations, views of Finance Department may be incorporated in the notes to accounts.

With warm Regards,

Yours sincerely,

Sd/-

(Ashok Meena)

Sri Bibhudatta Basantia, IA&AS
Principal Accountant General (A&E)
Odisha, Bhubaneswar

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>07/F</u> Date: <u>01/01/2021</u>

FIN-BUD1-MISC-0003-2020

From

Shri Ashok Meena, IAS
Principal Secretary to Government

To

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

Sub: Relaxation in expenditure rationalization measures adopted in the wake of economic downturn due to the pandemic Covid19.

Ref: Finance Department Letter No. 15275/F dated 15/05/2020, 20042/F dated 07/07/2020 and 31785/F dated 01/12/2020.

Sir/ Madam,

I am directed to invite reference to FD Letter No. 20042/F dt.07.07.2020 read with Letter No.31785/F dt.01.12.2020 and to say that Government had adopted some expenditure rationalization measures in the wake of economic downturn due to the pandemic Covid-19. As a result of some innovative resource mobilization measures, constant monitoring and partial recovery of the State economy, the resources of the State are now looking up. Now, in order to augment spending in priority sectors, it has become necessary to bring in some more relaxation in the expenditure rationalization.

2. The Cash Management System involving 20 spending Departments was put on hold for the financial year 2020-21 till further orders vide FD Letter No.15275/F dated 15/05/2020 in view of the uncertainty associated with the revenue realization during the year. Public expenditure being the major source of generation of livelihood and augmenting the buying capacity of the individuals, there is a need to expedite the pace of programme expenditure by the 20 spending departments covered under Cash Management System.

- 3. It has been stipulated in the Para -6 of FD Letter No15275/F dated 15/05/2020 that the 20 major spending departments covered under Cash Management System can sanction Programme Expenditure up to 30 crore at a time. Keeping in view the ensuing working season in the state, Government has been pleased to enhance the sanctioning power of the 20 spending Departments covered under Cash Management System from Rs.30.00 crore to Rs.100 crore at a time under programme expenditure for State Sector Schemes. Regarding expenditure from the allocation made in BE & Supplementary Budget, 2020-21 under Central Sector Schemes and Centrally Sponsored Schemes, all the Departments can sanction expenditure upto the extent central share available along with the admissible state share under such scheme. The other provisions prescribed in the FD Letter No15275/F dated 15/05/2020 will remain unaltered.
- 4. Further to facilitate higher public spending in priority sectors, Government has pleased to relax some expenditure rationalization measures adopted vide Finance Department Letter No 20042/F dated 07/07/2020 read with 31785/F dated 01/12/2020 as detailed below:

Para No	Expenditure Rationalization Measures as per Letter No 20042/F dated 07/07/2020 and further relaxed vide F.D letter No 31785/F dated 01/12/2020	Relaxation as per this Letter
4.g	Expenditure out of the provision 'Other Contingencies' to be kept at the minimum level. Only expenditure relating to COVID management and other essential expenditure like purchase of office stationeries etc may be incurred. There shall be no expenditure on purchase of office furniture/ fixtures and furnishing. Expenditure out of the provision 'Other Contingencies' will be capped at 60% of the Budget Provision for the whole year. The same was further relaxed to 75%. Vide F.D letter No 31785/F dated 01/12/2020.	Expenditure out of the provision 'Other Contingencies' will be within the Budget Provision for the whole year
6.C	Operation and Maintenance expenditure can be incurred only after approval of Annual Maintenance Plan (AMP) by Finance Department. Engineering Departments to prepare their AMP for the year 2020-21 limiting it to a level of 60% of the Budget provision,	Expenditure out of the provision 'Operation and Maintenance' will be within the Budget Provision for the whole year only after approval of Annual Maintenance Plan (AMP) by Finance Department.

Para No	Expenditure Rationalization Measures as per Letter No 20042/F dated 07/07/2020 and further relaxed vide F.D letter No 31785/F dated 01/12/2020	Relaxation as per this Letter
	in consultation with Finance Department initially and on availability of resources balance work could start after November-2020. The same was further relaxed to 75% Vide F.D letter No 31785/F dated 01/12/2020.	

5. These relaxations, as may be relevant, shall also be applicable to all Aided Institutions/ Co-operatives/ Autonomous Organizations in which the State Government has explicit or implicit financial stake.

I would, therefore, request you to kindly instruct the COs/ DDOs under your control accordingly, so as to enable the State Government to meet the developmental requirement at the time of COVID-19.

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

# **ANNEXURE-I**

SI. No.	Demand No.	Name of the Department		
1	07	Works		
2	09	Food Supplies and Consumer Welfare		
3	10	School& Mass Education		
4	11	ST & SC Development		
5	12	Health& Family Welfare		
6	13	Housing& Urban Development		
7	17	Panchayati Raj & Drinking Water		
8	19	Industries		
9	20	Water Resources		
10	22	Forest& Environment		
11	23	Agriculture & Farmers' Empowerment		
12	28	Rural Development		
13	30	Energy		
14	31	Handlooms, Textiles & Handicrafts		
15	33	Fisheries& Animal Resources Development		
16	36	Women& Child Development and Mission Shakti		
17	38	Higher Education		
18	39	Skill Development & Technical Education		
19	40	Micro, Small and Medium Enterprises		
20	41	Department of Social Security & Empowerment of Persons with Disabilities		

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>5980/F.,</u> Date: <u>19.02.2021</u> FIN-BUD1-MISC-0003-2020

From

Shri Ashok Meena, IAS Principal Secretary to Government

To

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

Sub: Withdrawal of expenditure rationalization measures adopted in the wake of economic downturn due to the pandemic Covid-19.

Ref: Finance Department Letter No.20042/F dated 07.07.2020, Letter No.31785/F dated 01.12.2020 and Letter No.07 dated 01.01.2021.

## Sir/ Madam,

I am directed to invite reference to FD Letter No. 20042/F dt.07.07.2020 read with Letter No.31785/F dt.01.12.2020 and Letter No.07 dated 01.01.2021 and to say that Government had adopted some expenditure rationalization measures in the wake of economic downturn due to the pandemic Covid-19. With constant monitoring of the pandemic situation, full scale resumption of economic activities and vaccination drive across the country, the State economy is experiencing recovery resulting in improvement in resource realization of the State Government. The priority has now shifted towards higher investment in priority sectors for revival of the economy and employment generation.

2. In order to facilitate higher public spending in priority sectors during the remaining period of the FY 2020-21 as well as in the coming financial year, Government has been pleased to withdraw the expenditure rationalization measures imposed vide Finance Department Letter No 20042/F dated 07.07.2020. This withdrawal shall also be applicable to all Aided Institutions/ Cooperatives/ Autonomous Organizations.

I would, therefore, request you to kindly instruct the COs/ DDOs under your control accordingly, so as to enable the State Government to achieve the desired development needs.

Yours faithfully, Sd/-

**Principal Secretary to Government** 

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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NO. <u>7936/F</u> FIN-BUD2-BT-0003-2020 Dt. 10.03.2021

From

Shri Ashok Meena, IAS, Principal Secretary to Government.

To

The Additional Chief Secretaries/
All Principal Secretaries/Secretaries to Government
All Heads of the Department/All Collectors

Sub: Prompt payment of pending dues of different MSMEs, Industries, Municipalities and Utilities.

Ref: Finance Department Letter No.15352/F, Dt.16.05.2020.

Sir/ Madam,

In inviting reference to the above letter, I am directed to say that all Departments of the State Government were requested to ensure timely release of pending dues, payments, liabilities, EMDs, Security Deposits etc to mitigate the financial distress faced by the MSMEs, Industries, Municipalities and Utilities due to COVID-19 pandemic. Accordingly, budget provisions were made during Annual Budget-2020-21 and Supplementary Budget, 2020-21 for unhindered flow of liquidity to these sectors.

- 2. As a model buyer or receiver of the services rendered by different entities, it is the duty of all Offices of the State Government to clear their justified dues routinely in a time bound manner. This will not only improve the credibility of the Government, also the services would become available at a competitive price.
- 3. Similarly, the dues of the utilities like electricity charges, water tax, holding taxes are also required to be cleared by due date as delay in payment will hinder the cash flow of the utilities and it will be difficult for them

to provide services at desired level. On the other hand, with timely payment of utility dues, the State Government can also avail rebates.

4. Government has gone for settlement of arrear electricity dues of all State Government Offices outstanding as on 31st March, 2020 vide Finance Department Notification No-34020/F Dt.21.12.2020. Hence, the State Government Offices have to make payment of electricity dues pertaining to the current financial year 2020-21 onwards. Any payment made by any Office towards the prior period will be adjusted against the current dues by the corresponding DISCOM. However, each Government Office needs to make prompt payment of current electricity dues.

I would, therefore, request you to kindly complete the payment of all pending claims/ dues, and release of EMDs, Security Deposits or Performance Securities to the MSMEs, Industries, Municipalities and Utilities by end of the current financial year. Any dues of above nature pertaining to current financial year should not be kept pending to be carried forward to the next financial year. Carry forward of pending utility payments to the next financial year without sufficient justifications would be viewed seriously.

Yours faithfully,

Sd/Principal Secretary to Government

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT

\* \* \*

No. <u>9523/F</u>., Date: <u>22.03.2021</u>

#### OFFICE MEMORANDUM

Sub: Systematic appraisal and approval of new schemes or new services, existing schemes under Programme Expenditure and Administrative Expenditure where the scope or cost estimate is proposed to be substantially altered and schemes continuing without appraisal.

Reference is invited to Finance Department OM No.1068/F Dt.10.01.2013 regarding the guidelines for systematic appraisal and approval of new schemes or new services. Abolition of Plan and Non-Plan distinction has necessitated reviewing the existing guidelines for appraisal and approval of new schemes or new services.

- 2. After careful consideration, it has been decided to prescribe the revised guidelines for formulation, appraisal and approval of new schemes or new services, existing schemes under **Programme Expenditure** and **EOM Expenditure** where the scope or cost estimate is proposed to be substantially altered and schemes continuing without appraisal.
- 3. To ensure efficient management of public expenditure, it would be necessary to adopt the following principles for considering scheme formulation and implementation.
  - i. No new scheme or sub-scheme will be initiated without prior inprinciple approval of Planning & Convergence Department and Finance Department.
  - ii. The Administrative Departments should endeavour to merge, restructure or drop existing schemes and sub-schemes that have become redundant or ineffective with the passage of time.
  - iii. Planning & Convergence Department and Finance Department reserve the right to merge, restructure or drop any existing schemes and sub-schemes, in consultation with the Administrative Department concerned to enhance efficiency and improve economies of scale in the execution of Government programs.
  - iv. Schemes continuing without appraisal, along with status and reasons for absence of appraisal, would be required to be appraised for further continuance with due justification.

- v. While submitting a new scheme, a careful rationalisation must be done through merger and dropping of redundant schemes/subschemes.
- vi. The duration of a scheme shall not be more than 5 years. Any scheme which the implementing Department will want to continue beyond 5 years, the appraisal should be in the 5th Year, much ahead of pre-budget scrutiny for next financial year.

## 4. Concept note for in-principle approval of new scheme:

- i. The Administrative Department shall prepare a Concept Note in **Annexure-I** using BETA application in consultation with the concerned Financial Adviser and send the same to Planning & Convergence Department followed by Finance Department with approval of the Secretary of the Department.
- ii. Finance Department, taking the views of the Planning & Convergence Department into account, if finds the proposed new scheme acceptable shall convey in-principle approval both in the file and BETA application. Along-with the in-principle approval, Finance Department will allot funds for preparation of DP/ DPR out of the central allocation made in Finance Department budget for pre-project activities.

# 5. Preparation of Detailed Paper (DP) or Detailed Project Report (DPR):

- i. Once in-principle approval is given, the Administrative Department may go ahead with preparatory activities and prepare a detailed paper (for new schemes) or detailed project report (for new projects) as the case may be.
- ii. The Detailed Paper (DP) containing the scheme description and the Detailed Project Report (DPR) containing particulars of the project must be prepared by the Administrative Department in the format at **Annexure-II** adhering to the instructions and guidance provided in the Concept Note. They can utilize the fund allocated by Finance Department for preparation of DP/ DPR including cost of availing services of consultants for the purpose.
- iii. Planning & Convergence Department and Finance Department shall review the proposal as contained in the DP/DPR as per the concept note and accord their approval to the Administrative Department if they find the DP/DPR appropriate. Planning & Convergence Department and Finance Department may suggest necessary modifications to the DP/DPR if required.
- iv. The Administrative Department shall send the modified DP/DPR to Planning & Convergence Department and Finance Department

- along with Expenditure Finance Committee (EFC)/ Standing Finance Committee (SFC) memorandum containing key aspects of the proposal for approval.
- v. Financial Advisor of the Administrative Department shall convene the meeting of EFC/SFC to discuss the DP/DPR and EFC/SFC memorandum for review and recommendation. The EFC/SFC may recommend the proposal without any changes or suggest some modifications in the design, scope, outlay, etc. In case the EFC/SFC proposes any change, the Administrative Department shall make necessary modifications in the DP /DPR, which shall be put up for approval of competent authority. The approved DP / DPR shall be uploaded to BETA system for record.

## 6. Appraising and Approving Authority and Financial Limits:

The delegation of powers for appraisal of new scheme / service, schemes continuing without appraisal or where the scope of an existing scheme is proposed to be substantially altered shall be subject to appraisal at different levels depending upon the financial limit of the estimated outlay of the scheme/ service as indicated below:

Financial Limit	Appraisal Forum	Approval Forum
Up to Rs.5.00 crore	Concerned Administrative Department in consultation with the Financial Advisor (FA) of the Department	Secretary of the Administrative Department
Above Rs.5.00 crore and up to Rs.50.00 crore  Above Rs.50.00 crore	Standing Finance Committee (SFC) of the Administrative Department under the Chairmanship of Secretary concerned with Financial Advisor as Member- Convenor, Special Secretary/ Additional Secretary/ Joint Secretary in-charge of the scheme concerned in the Department, concerned Heads of Department, representative of Finance Department, Planning & Convergence Department and representative of related Department, if required.  Expenditure Finance Committee (EFC) chaired by the Secretary, Finance, and—consisting of Secretary of the Administrative Department and FA, concerned Heads of	Minister in charge of Administrative Department  Minister in charge of Administrative
Rs.100.00 crore	Department, representative of Planning & Convergence Department and representative of related Department, if required.	Department
Above Rs.100.00 crore and upto Rs.250.00 crore	EFC chaired by the Secretary, Finance and consisting of Secretary of the Administrative Department and FA, concerned Heads of Department, representative of Planning & Convergence Department and representative of related Department, if required.	Chief Minister
Above Rs.250.00 crore	EFC chaired by the Secretary, Finance and consisting of Secretary of the Administrative Department and FA, concerned Heads of Department, representative of Planning &	State Cabinet

#### Note:

- i. The financial limit above are with reference to the total size of the scheme/ project being posed for appraisal and includes budgetary support, extra-budgetary resources, external aid, debt/equity/loans etc. for entire duration of the scheme.
- **ii**. Delegated powers should be exercised only when the budgetary allocation or medium-term scheme outlay as approved by Finance Department is available.
- **iii.** While exercising delegated powers, concerned department should ensure the proposals are subject to rigorous examination in project design and delivery, and careful attention should be paid to recurring liabilities and fund availability after adjustment of the committed liabilities.
- iv. Financial Advisor of the Administrative Department may seek participation of the Finance Department in SFC meetings, if required.

# 7. Appraisal of on-going projects/schemes which have not passed through appraisal forum:

The State Government introduced the mechanism for systematic appraisal and approval of new schemes or new services vide Finance Department OM No.1068/F Dt.10.01.2013. A number of schemes are continuing prior to introduction of the appraisal mechanism and till now those have not passed through appraisal forum. These schemes are required to be appraised / reviewed to assess their need for continuance or change in scope in the current scenario. Mid-term review of such Scheme/Project is to be done mandatorily as a pre-condition for their appraisal. Accordingly, all continuing schemes which have not passed through appraisal forum shall have to be appraised following the same principle that is adopted for appraisal of new schemes/ projects.

While preparing the EFC/ SFC memorandum, the Administrative Departments are required to provide information on past performance (both physical and financial performance) of the project/ scheme for the entire period of operation. If the project/ scheme is in operation for a substantially longer period of time, at least performance (both physical and financial performance) for last five years may be provided. Evaluation and impact assessment for all high value projects (project cost exceeding Rs.200 crore) is to be conducted engaging a third party and the major findings of the evaluation report is to be brought before the EFC/ SFC for consideration of continuance of the project/scheme. However, quite a number of projects

are continuing prior to the appraisal mechanism came into force. Hence, for continuance of these schemes during FY 2021-22, the Departments are required enter the past information of the Scheme/ Programme in the format at **Annexure-V** using BETA system. However, the process for appraisal and approval of the continuing scheme has to be completed before closure of the FY 2021-22 for becoming eligible for budget allocation in the next financial year.

# 8. Appraisal of projects/schemes which are due for completion and their continuance is necessary:

The on-going projects/ schemes whose period of appraisal/ approval is due for completion are required to be appraised/ approved again before the date of expiry for further continuance. Mid-term review of such Scheme/Project is to be done mandatorily as a pre-condition for their appraisal. While preparing the EFC/ SFC memorandum, the Administrative Departments are required to provide information on past performance (both physical and financial) of the project/ scheme for the entire period of operation. Evaluation and impact assessment for high value projects (project cost exceeding Rs.200 crore) is to be conducted engaging a third party and the major findings of the evaluation report is to be brought before the EFC/ SFC for consideration of continuance of the project/scheme. The process for appraisal and approval of those projects/ schemes is required to be completed before closure of the project period for budget allocation in the successive financial year.

## 9. Delegation in respect of Revised Cost Estimate:

The Revised Cost Estimate (RCE) of the projects / schemes which have earlier gone through appraisal forum have to be appraised and approved in the following manner:

- i. Any increase in costs of the Projects/Schemes with original outlay upto \$\\_50.00\$ crore involving increase in costs more than 20% of the original costs after excluding the increase due to statutory levies, exchange rate variation, price escalation within the approved time cycle would require appraisal by the SFC headed by the Secretary of the Administrative Department concerned with approval of the concerned Minister-in-charge.
- ii. Any increase in costs of the Projects/Schemes with original outlay above 50.00 crore and upto 100.00 crore involving increase of **more than 20%** after excluding the increase due to statutory

levies, exchange rate variation, price escalation within the approved time cycle will require appraisal by EFC headed by the Secretary, Finance Department and approval of the Minister, Finance.

- iii. Any increase in costs of the Projects/Schemes with original outlay above \$\Bigsim 100.00\$ crore and upto \$\Bigsim 250.00\$ crore involving increase of **more than 20%** arising due to time overrun, change in scope, under-estimation, etc. (excluding statutory levies, exchange rate variation, price escalation within the approved time cycle as well as the cases involving further cost increase) will require appraisal by EFC headed by the Secretary, Finance Department and approval of the Chief Minister.
- iv. Any increase in costs of the Projects/Schemes with original outlay above \$\square\$250.00 crore arising due to time overrun, change in scope, under-estimation, etc. (excluding statutory levies, exchange rate variation, price escalation within the approved time cycle as well as the cases involving further cost increase) will require appraisal by EFC and approval of the State Cabinet.

## 10. Medium Term Outlay:

Since individual projects are prepared and appraised at various points in time during the financial year, there is a need to validate whether the project cost is within the existing Medium-Term Expenditure Framework (MTEF). For this the Administrative Department must provide a statement indicating the MTEF allocations, the sectoral/ program outlays as per the approved MTEF, expenditures and existing project sanctions / commitments till date, possible cost escalations and to determine the fiscal space for the proposed project(s). In case of any emergency, where there would be necessity to bring out a new scheme of contingent/unforeseen in nature and it would not be possible for the Administrative Department to accommodate the resource requirement within the approved MTEF for the Department, they may come to Finance Department with adequate justification for arranging resources for the new scheme.

## 11. Procedure for appraisal by SFC /EFC:

Appraisal is a process which helps the Government to select schemes/projects for funding through the budgetary mechanism. Appraisal is required to indicate public benefit and outcomes/ outputs of the scheme along with measurable milestones. The objective of appraisal is two-fold: (a) to enable selection of only such schemes/projects as are relevant and justified; and (b) to ensure that the scheme/project has been so designed as

to meet the objective of equity, economy, efficiency and effectiveness. Following procedure should be adhered to for appraisal by SFC / EFC.

- i. The entire process of appraisal of new scheme / service, schemes continuing without appraisal or where the scope of an existing scheme is proposed to be substantially altered would be processed electronically. A separate module is developed for appraisal of schemes in BETA system managed by Finance Department.
- ii. The Administrative Department shall prepare SFC/EFC Memorandum using BETA system in the prescribed format appended to this Office Memorandum at **Annexure-III**. The memorandum should include the assessment of the project with regard to their specific contribution in the following aspects:
  - a. Environmental related assessment: Environmental related assessment should be undertaken, wherever required and measures identified to mitigate adverse impact, if any. Issues relating to land acquisition, diversion of forest land, rehabilitation and resettlement should be addressed. Where it is not feasible to quantify the environmental impact, a brief write-up may be given.
  - b. **Disaster resilience:** Whether the project is secured against natural / man-made disasters like floods, cyclones, earthquakes, tsunamis etc. Besides indication may be made as to justify the contribution of the project towards Disaster resilient measures.
  - c. **Sustainable Development Goals:** Emphasis should be made to highlight the integration of the 17 broad Sustainable Development Goals to the new projects. The impact analysis should be spelt out clearly the particular Sustainable Development Goals to be addressed with the implementation of the project.
  - d. **Gender and child sensitivity:** Whether the project is Women or child centric and how it is addressing the issues.
  - e. **Regional balance:** Emphasis to be given to highlight how the proposed Scheme intends to reduce regional imbalance. Involvement of local Governments and communities in scheme implementation should also be highlighted.
  - f. Financial Analysis (Internal Rate of Return): Internal Rate of Return (IRR) is to be calculated in case of projects which are likely to have or generate direct revenue streams, (such as toll rates or any other relevant revenue stream). In calculating IRR the total project cost is calculated based on capital costs i.e. civil

- construction cost, pre-operative charges, escalation & interest during construction and compare that with the discounted value of the future revenue streams to determine whether the project is financially viable. For calculation of the IRR, the concept note at Annexure-VI can be referred.
- g. **Financial Analysis (Economic Rate of Return):** Economic Rate of Return (ERR) is to be calculated in case of projects which are not likely to generate direct revenue streams. IRR/ERR calculation should include the cost of land acquisition.
- iii. The Secretary of the Administrative Department shall approve the Memorandum after which the Administrative Department shall circulate the same to Finance Department, Planning & Convergence Department and other Departments electronically through BETA system whose functional jurisdiction as per the Rules of Business is likely to be affected.
- iv. In case of new Social Sector Schemes, ST & SC Development Department, W&CD & Mission Shakti Department, and SSEPD Department shall be consulted. The consulting Department on receipt of the Memorandum shall within two weeks' time furnish their views electronically through BETA system to the Administrative Department. In case no views is received from the consulting Departments within the two weeks' time, the Chairman of the Committee, after end of the timeline, shall fix up a date for the SFC / EFC meeting. Views received after end of the two weeks' time from the consulting Department shall not be taken into consideration for appraisal.
- v. After receipt of views / comments from the consulting Departments, the Administrative Department will prepare a statement showing the observations of the consulting Departments and response of the Administrative Department to each such observation. After that, with the request from the Administrative Department, the Chairman of the Committee shall fix up a date for the SFC / EFC meeting. The statement will be circulated along with the notice for convening the meeting. At least three clear days will be allowed between the issue of the notice for meeting and the scheduled date of the meeting.

# 12. Procedure for approval of new scheme/project, schemes continuing without appraisal or alteration of existing scheme:

i. After appraisal of the new scheme / project, schemes continuing without appraisal or alteration of existing scheme and cost estimate of the scheme/project to be revised, the concerned Administrative Department will take the approval of the Competent Authority as

- indicated in the Approval Forum in column (1) of **para-6** keeping in view the provisions of Rules of Business and internal delegation made within the Department.
- ii. The Administrative Department will issue minutes of the SFC/EFC within seven days after end of the meeting. The approved minutes shall be uploaded in the BETA system. After issue of the minutes of the meeting, the Administrative Department will move the proposal to get the approval of the concerned approving authority as indicated in the Forum Column (3) of para-6 within two weeks' time.
- iii. After approval of the scheme/ project by the competent authority, the Administrative Department shall issue a detailed scheme guideline clearly mentioning the target beneficiary along-with benefit, mode of implementation as well as roles and responsibilities of various implementing authorities. The template for preparation of scheme guidelines is at **Annexure-IV**.
- iv. Schemes funded under RIDF, EAP, Finance Commission grants, etc. are not required to be placed for appraisal and or approval of the SFC/EFC as these are governed by separate appraisal and approval mechanisms (RIDF projects are appraised / approved by High Power Committee and EAPs through State Level Project Management Committee chaired by Chief Secretary).
- v. This instruction shall be deemed to be a part of the Odisha General Financial Rules and Delegation of Financial Power Rules and the relevant provisions thereof would stand modified /revised accordingly. The financial limits stipulated in para-6 above will automatically stand revised as and when the Delegation of Financial Power Rules is amended from time to time.

This supersedes all instructions on systematic appraisal and approval of new schemes or new services and the schemes where the scope is proposed to be substantially altered issued vide Finance Department OM No.1068/F Dt.10.01.2013. This has been concurred in by the Planning & Convergence Department in their file No. PC-PRGI-SFCEFC-0009-2020 dated 16.07.2020.

By order of the Governor

Sd/-

**Principal Secretary to Government** 

#### CONCEPT NOTE FOR IN-PRICIPLE APPROVAL OF NEW SCHEME

#### 1. Scheme Outline

- a) Title of the Scheme.
- b) Name of the Implementing Agency: (Department/ Autonomous Body/ PSU)
- c) Total Cost of the proposed Scheme/Project
- d) Source(s) of financing the Scheme /Project: (State funding/ EAP/ RIDF/ Others (to be specified))
- e) Proposed duration of the Scheme
- f) Whether any pre-investment activity is contemplated for the Scheme/ Project? If yes, what is the proposed pre-investment cost component-wise?
- g) Is there an overlap with an existing scheme/sub-scheme? If so, how duplication of effort and wastage of resources are being avoided?
- h) Whether possibilities of convergence with other schemes having similar objectives to the proposed new scheme have been explored? (If yes, give a brief outline)
- i) In case of an umbrella scheme (program) give the details of schemes and sub-schemes under it along with the proposed outlay component-wise.

#### 2. Outcomes and Deliverables

a) Stated aims and objectives of the Scheme

## 3. Justification for the new Scheme/Project

Give a summary note on rational and justification for introduction of new Scheme/ Project.

- a) The justification for taking up/ continuing the project or scheme may be provided.
- b) The alternatives that have been considered before firming up the design of the project may be stated. (This should also include alternate modes of the project delivery, e.g. outsourcing, PPP etc. that have been considered).

- c) Please state whether the project proposal has objectives and which overlap with projects/ schemes being implemented by the same or another agency (Department/ Government Agency). In cases of overlap, please state why the project / scheme needs to be considered as a separate standalone effort.
- d) Whether any scheme under Centrally Sponsored Scheme (CSS) is existing with similar objectives. If so, the reason for proposing such new scheme under State Sector Scheme (SSS) may be justified.
- **4.** Objective and Target Beneficiaries: If the scheme is specific to any location, area and segment of population, please give the details and basis for selection.
  - a) Please bring out specific interventions directed in favour of social groups, namely SC, ST, differently abled, minorities and other vulnerable groups. (select from drop down)
  - b) If the scheme has any gender balance aspects or components specifically directed at welfare of women, Children please bring them out clearly? (Specify the percentage of women centric or Child-centric component of the scheme.) (select from drop down)
  - c) In case of beneficiary-oriented schemes, indicate the mechanism for identification of target beneficiaries and the linkage with Aadhaar/ UID numbers. (select from drop down)
  - d) Wherever possible, the mode of delivery should involve the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs). Where this is intended, the preparedness and ability of the local bodies for executing the proposal may also be indicated.
- 4. Environmental related assessment and social impact: Indicate the likely effect (positive/ negative) of the project/scheme on the environment and the mitigation strategy. Also identify stakeholder groups that are likely to experience major welfare losses (or gains) due to the project and how the project has addressed the same.
- **5.** Disaster resilience: Whether the project is secured against natural / man-made disasters like floods, cyclones, earthquakes, tsunamis etc.
- 6. Sustainable Development Goals: How the Scheme/Project is integrated to the Sustainable Development Goals. Indicate the Goals including the Targets of that Goals that it strives to achieve by 2030.

## GENERIC STRUCTURE OF A DETAILED PAPER/ DETAILED PROJECT REPORT

- i. Context/Background: This section should provide a brief description of the sector/ sub-sector as well as the national strategy and policy framework. This section should also provide a general description of the scheme/ project being posed for appraisal.
- ii. **Problems to be addressed:** This section should elaborate the problem to be addressed through the project/ scheme at the local/ regional/ state level. Evidence regarding the nature and magnitude of the problems should be presented, supported by baseline data/ survey/ reports etc.
- iii. **Aims and Objectives:** This section should indicate the development objectives proposed to be achieved, ranked in order of importance. The outputs/deliverables expected for each development objective should be spelt out clearly.
- iv. **Strategy:** This section should present an analysis of alternative strategies available to achieve the development objectives. Reasons for selecting the proposed strategy should be brought out. Basis for prioritization of locations should be indicated (wherever relevant). Opportunities for leveraging government funds through public-private partnership or savings through outsourcing must be explored. This section should also provide a description of the ongoing initiatives, and the manner in which duplication can be avoided and synergy created with the proposed scheme/ project.
- v. **Target Beneficiaries:** There should be clear identification of target beneficiaries. Stakeholder analysis should be undertaken, including consultation with stakeholders at the time of scheme/ project formulation. Options regarding cost sharing and beneficiary participation should be explored and incorporated in the project. Impact of the project on weaker sections of society, positive or negative, should be assessed and remedial steps suggested in case of any adverse impact.
- vi. **Legal Framework:** This section should present the legal framework, if relevant within which the scheme/project will be implemented, as well as the strengths and weaknesses of the legal framework in so far as it impacts on achievement of stated objectives.
- vii. **Environmental related assessment:** Environmental related assessment should be undertaken, wherever required and measures identified to mitigate adverse impact, if any. Issues relating to land acquisition, diversion of forest land, rehabilitation and resettlement should be

- addressed. Where it is not feasible to quantify the environmental impact, a brief write up may be given.
- viii. **Disaster resilience:** Whether the project is secured against natural / man- made disasters like floods, cyclones, earthquakes, tsunamis etc. Besides indication may be made as to justify the contribution of the project towards Disaster resilient measures.
- ix. **Sustainable Development Goals:** Emphasis should be made to highlight the integration of the 17 broad Sustainable Development Goals and Targets to the new projects. The impact analysis of the scheme on concerned SDG indicator should be spelt out clearly.
- x. **Gender and child sensitivity:** Whether the project is Women or child centric and how it is addressing the issues.
- xi. **Regional balance:** Emphasis to be given to highlight how the proposed Scheme intends to reduce regional imbalance and missing links targeting a particular region. Involvement of local Governments and communities in scheme implementation should also be highlighted.
- xii. **Technology:** This section should elaborate on the technology choices, if any; evaluation of the technology options, as well as the basis for choice of technology for the proposed project.
- xiii. **Management:** Responsibilities of different agencies for project management or scheme implementation should be elaborated. The organization structure at various levels, human resource requirements, as well as monitoring arrangements should be clearly spelt out, taking into account the existing manpower and other resources.
- xiv. **Finance:** (a) This section should focus on the cost estimates, budget for the scheme/project, means of financing and phasing of expenditure. Options for cost sharing and cost recovery (user charges) should be explored. Infrastructure projects may be assessed on the basis of the cost and tenor of the debt. Issues relating to project sustainability, including stakeholder commitment, operation-maintenance of assets after project completion and other related issues should also be addressed in this section.
  - (**b**) Financing of projects/ schemes through extra-budgetary resources like DMF, OMBADC etc. may be explored before posing the expenditure under State Plan.
- xv. **Time Frame:** This section should indicate the proposed zero date for commencement and also provide a Project Evaluation and Review Technique (PERT)/ Critical Path Method (CPM) chart, wherever relevant.
- xvi. **Cost Benefit Analysis:** Financial and economic cost-benefit analysis of the project should be undertaken wherever such returns are quantifiable. Such an analysis should generally be possible for

infrastructure projects, but may not always be feasible for public goods and social sector projects. Even in the case of latter, the project should be taken up for working out some measurable outcomes/ deliverables suitably defined.

- xvii. **Risk Analysis:** This section should focus on identification and assessment of implementation risks and how these are proposed to be mitigated. Risk analysis could include legal /contractual risks, environmental risks, revenue risks, project management risks, regulatory risks, etc.
- xviii. **Outcomes:** Success criteria to assess whether the development objectives have been achieved should be spelt out in measurable terms. Base-line data should be available against which success of the project will be assessed at the end of the project (impact assessment). Similarly, it is essential that base-line surveys be undertaken in case of large, beneficiary-oriented schemes. Success criterion for scheme deliverables/outcomes should also be specified in measurable terms to assess achievement against proximate goals along with appropriate continuous monitoring strategy.
- xix. **Evaluation:** Evaluation arrangements for the scheme/project, whether concurrent, mid-term or post-project should be clearly spelt out. It may be noted that continuation of schemes from one period to another will not be permissible without a third-party evaluation.
- xx. **Executive Summary:** A self-contained Executive Summary should be placed at the beginning of the document. In cases where only a Concept Paper or Feasibility Report is attached to the EFC proposal, it should cover the main points mentioned in the generic structure above.

### FORMAT FOR EFC/SFC MEMORANDUM FOR APPRAISAL OF SCHEMES

#### 1. Scheme Outline:

- a) Title of the Scheme.
- b) Name of the Implementing Agency: (Department/Autonomous Body/ PSU)
- c) Total Cost of the proposed Scheme/Project
- d) Source(s) of financing the Scheme /Project: (State funding/ EAP/ RIDF/ Others (to be specified))
- e) Whether any pre-investment activity was undertaken or is contemplated for the Scheme/ Project? If yes, whether pre-investment cost has been included in the Scheme/ Project proposal?
- f) Proposed duration of the Scheme

## 2. **Project Status:**

- a) Nature of the Scheme /Project: (Infrastructure/ Social Sector/ Subsidy/ Other Economic Sector/ Others (to be specified))
- b) Whether a New or a Continuing Scheme?
- c) In case of a Continuing Scheme,
  - i. Whether the old scheme was evaluated and what were the main findings?
  - ii. Which existing schemes/sub-schemes are being dropped, merged or rationalized?
  - iii. Year-wise physical and financial performance (If, the project is continuing for more than 5 years, performance for last 5 years may be given)

Year	Financial performance		Physical performance		
	Target Achievement		Targe <del>t</del>	Achievement	

- iv. In case of New Scheme,
  - 1. Whether in-principle Government approval has been obtained?
  - 2. Whether a Concept Paper or a Detailed Paper (DP) has been prepared and stakeholders consulted?

- 3. Is there an overlap with an existing scheme/sub-scheme? If so, how duplication of effort and wastage of resources are being avoided?
- 4. Whether possibilities of convergence with other schemes having similar objectives to the proposed new scheme have been explored? (If yes, give details)
- 5. In case of an umbrella scheme (program) give the details of schemes and sub-schemes under it along with the proposed outlay component-wise.

**Note:** It may kindly be noted that the word scheme here is used in a generic sense. It includes programs, schemes and sub-schemes, which, depending on need, can be appraised and approved as stand-alone cost centers.

### 3. Outcomes and Deliverables:

- a) Stated aims and objectives of the Scheme
- b) Nature of expenditure for the Scheme: Revenue or Capital or both (quantify) in Table: 1.
- c) Indicate year-wise outputs/deliverables in a tabular form (Table:2).
- d) Indicate Outcomes of the Scheme in the form of measurable indicators which can be used to evaluate the proposal periodically. Baseline data or survey against which such outcomes should be benchmarked should also be mentioned.
- e) Indicate other schemes/sub-schemes being undertaken by Departments which have significant outcome overlap with the proposed scheme. What convergence framework has been evolved to consolidate outcomes and save public resources?

Table 1: Revenue/ Capital Expenditure

Year/ Cost	Year-1	Year-2 & so on	Total
Revenue			
Capital			
Total			

Table 2: Year-wise outputs/deliverables

Components	Year-1		Year-2 & so on		Total	
	Physical	Financial	Physical	Financial	Physical	Financial
1						

Components	Year-1		Year-2 & so on		Total	
	Physical	Financial	Physical	Financial	Physical	Financial
2						
so on						
Total						

Table 3: Outcomes of the scheme in form of measurable indicators

Components	Indicator	Baseline data	Target	Outcome
			(Year-wise)	
1				
2				
so on				

## 4. Justification for the new Scheme/Project:

Give a summary note on rational and justification for introduction of new Scheme/ Project.

- 1. The justification for taking up/continuing the project or scheme may be provided.
- 2. The alternatives that have been considered before firming up the design of the project may be stated. (This should also include alternate modes of the project delivery, e.g. outsourcing, PPP etc. that have been considered).
- 3. Please state whether the project proposal has objectives and which overlap with projects/ schemes being implemented by the same or another agency (Department/ Government Agency). In cases of overlap, please state why the project / scheme need to be considered as a separate standalone effort.

## 5. Objective and Target Beneficiaries:

If the scheme is specific to any location, area and segment of population, please give the details and basis for selection.

- 1. Please bring out specific interventions directed in favour of social groups, namely SC, ST, differently abled, minorities and other vulnerable groups. (select from drop down)
- 2. If the scheme has any gender balance aspects or components specifically directed at welfare of women, Children please bring them out clearly? (Specify the percentage of women

- centric or Child-centric component of the scheme.) (select from drop down)
- 3. In case of beneficiary-oriented schemes, indicate the mechanism for identification of target beneficiaries and the linkage with Aadhaar/ UID numbers. (select from drop down)
- 4. Wherever possible, the mode of delivery should involve the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs). Where this is intended, the preparedness and ability of the local bodies for executing the proposal may also be indicated.

### 6. Environmental related assessment:

Environmental related assessment should be undertaken, wherever required and measures identified to mitigate adverse impact, if any. Please indicate the likely impact (positive/ negative) of the project/scheme on the environment and the mitigation strategy.

Environmental parameters	Direct Impact (+) or Risk (-)	(L/M/H)*	Proposed Mitigation or Enhancement Measures
Air emissions and air quality			
Energy use and conservation			
Wastewater and water quality			
Water use and conservation			
Use of hazardous materials			
Waste production/ management/			
treatment			
Land contamination/ land use, soil			
sealing			
Biodiversity and natural resources/			
possible impacts on protected areas			
Noise impacts/vibrations			
Climate Change (mitigation/			
adaptation) impacts			
Possible direct / indirect,			
cumulative/ short-term, long- term			
impacts			

<sup>\*</sup> L-Low, M- Medium, H-High

#### 7. Social impact assessment:

This involves identifying stakeholder groups that are likely to experience major welfare losses (or gains) due to the project and how the project has addressed the same.

1. **Gender, child and nutrition sensitivity:** Whether the project is Women child or nutrition centric. (Select from the drop down)

	Indicate (1 or 2 or 3)		
	<ol> <li>upto30%</li> <li>More than 30% below 100%</li> </ol>		
Gender Sensitivity	3. 100%		
Child Sensitivity			
Nutrition Sensitivity			

## 2. Impact on other social sector issues:

Social impact parameters	Direct Impact (+)	(L/M/H)*	Proposed Mitigation or
	or Risk (-)		<b>Enhancement Measures</b>
Labour and working			
conditions			
Occupational health and			
safety			
Community health, safety &			
security			
Land acquisition and			
involuntary resettlement			
Minority groups			
Poverty impact			
Regional/ local economic			
development			
Cultural heritage			

<sup>\*</sup> L-Low, M- Medium, H-High

## 8. **Disaster resilience:**

Whether the project is secured against natural / man- made disasters like floods, cyclones, earthquakes, tsunamis etc.

Natural Disaster	Measurable Unit	Sustenance level of the project
Cyclones		
Earthquakes		
Flood		
Drought		
Any other, please specify		

## 9. Sustainable Development Goals:

How the Scheme/Project is integrated to the Sustainable Development Goals? Indicate the Goals that it strives to achieve by 2030.

Name of the Scheme	Covered under SDG Goal	SDG Target	Integration with Odisha SDG Indicator Framework (OSIF)	Baseline (of Col 4)	Achievement to be made against Baseline by the end of project Period (Year-wise)
1	2	3	4	5	6

## 10. **Regional Balance:**

How does the Scheme/Project intend to reduce regional imbalance? Indicate participation of local bodies and communities in implementation process.

Name of the Scheme/	Benefits proposed to	posed to be covered		Involvement of Local
Project	accrue			Bodies & Communities
1	2	3	4	5

## 11. Cost Analysis:

- a) Provide the project cost estimates for its scheduled duration along with a break-up of year-wise, component-wise expenses segregated into non-recurring and recurring expenses (Table:1).
- b) In case the land is to be acquired, the details of cost of land and cost of rehabilitation/resettlement, if any. It may also be indicated which agency is providing for it, and in case the cost of land is to be booked to the project, whether it has been included in the estimates (Table:2).

#### Table-1

	Year-1			Year-2 & so on			Total Project cost		
Components	Recurring	Non- Recurring	Total	Recurring	Non- Recurring	Total	Recurring	Non- Recurring	Total
1									
2									
So on									

#### Table-2

Purpose for which land is required	Agency providing the land	Area required	Cost of Acquisition	Cost of resettlement

- c) Estimated expenditure on project administration (including expenses on consultants, etc.) may be separately indicated.
- d) In case pre-investment activities are required, how much is proposed to be spent on these, with detailed activity wise.
- e) The basis of these cost estimates along with the reference dates for normative costing may be provided. The firmness of the estimate may be indicated along with the cost components that can vary the factors that could cause the variation and the extent of the expected variation.
- f) In case the project/ scheme involves pay-out of subsidy, the year wise expected outgo, up to the last year of payout, may be indicated.
- g) In case the project / scheme intends to create capital assets, employ specialized manpower or involves other activities that necessitate a Recurring Cost of Capital Expenditure (RCCE) (e.g. maintenance and upkeep costs of assets, salary costs of manpower, etc.) over the lifetime of the asset, such expenditures, on an annual basis, may be indicated in the project proposal.
- h) It may also be stated whether the agency which would be assigned this legacy responsibility has been consulted and has agreed to bear the continuing recurring expenditure. (e.g. the PRIs / ULBs may need to incur the maintenance and upkeep costs of assets created under the Scheme).
- i) The cost towards salary / fees /emoluments of the project human resources as being proposed should be indicated (procedure for seeking approval of the human resource requirements is however detailed at Para-12 below).
- j) The component of the costs that will be shared by the State Government/PRIs/ULBs may be indicated.

- k) In the event of fund transfer being made to PRIs / Urban Local Bodies or other organizations, "grants for creation of capital assets" may be indicated separately.
- I) In case committed liabilities are created, who will or has agreed to bear the legacy burden? In case assets are created, arrangements for their maintenance and upkeep?

## 12. Project Human Resources:

- a) Indicate the Administrative Structure for implementing the Scheme/ Project. Usually creation of new structure, entities, etc. should be avoided.
- b) Manpower recruitment, if any. In case posts (permanent or temporary) are intended to be created, such proposal may be sent on file to Finance Department separately. Such proposals may be sent only after the overall project proposal is recommended by the appropriate appraisal body (SFC, EFC, etc.). However, posts can be created only after approval / concurrence of Finance Department is obtained.

Nature of post	Post Description	No. of Posts	Cost involved	Remark
(Temporary/ Permanent)				

c) Please indicate whether the nodal officer directly in charge of the project has been identified. Details about his status, past experience in executing similar projects and balance tenure left for steering the project may also be mentioned.

Designation of Nodal Officer	Post Status	Experience in executing similar projects	Balance tenure of service	Remark

- d) In case outsourcing of services of hiring of consultants is intended, brief details of the same may be indicated. It may also be certified that the OGFR provisions will be followed while engaging the agency/consultant.
- e) In case additional manpower requirement, please indicate the phased requirement over the project timeline (i.e. year-wise break-up of the manpower requirement).

Year	Category of manpower required	No. of manpower required	Cost involved	Remark

### 13. **Project Financing:**

- 1. The source of financing for the project may be indicated. Detailed break-up of budgetary support, internal and extra-budgetary sources, external aid, etc. should be given.
- 2. Indicate the cost component, if any that will be shared by the State Government, Central Government, local bodies, user beneficiaries or private parties in Table 1 & Table 2 below.
- 3. The availability of funds in the budget of the present year and the requirements projected may be mentioned. In case of any deviations, please indicate how the gap will be addressed.
- 4. If external sources are intended, the sponsoring agency may indicate whether such funds have been tied up. In case firm commitment is not available, alternate programs for arranging funds may be indicated.

Year	Component	Funding type	Source of funding	Subsidy payout	Maintenance Cost	Salary	Remarks

<u>Table -1</u>
Sharing of cost component (year/ component/ funding type/ funding source)

	Year-1			Year-2 & so on			Total		
Components	Total Cost	Subsidy pay-out	%	Total Cost	Subsidy pay-out	%	Total Cost	Subsidy pay-out	%
1									
2									
so on									

	Year-1			Year-2 & so on			Total		
Components	Maintenance Cost of Capital assets	Salary	Total	Maintenance Cost of Capital assets	Salary	Total	Maintenance Cost of Capital assets	Salary	Total
1									
2									
so on									

## 14. **Medium Term Outlay:**

Since individual projects are prepared and appraised at various points in time during the financial year, there is a need to validate whether the project cost is within the existing MTEF. For this the Administrative Department must indicate:

- a) The MTEF allocations,
- b) The sectoral/program outlays as per the approved MTEF
- c) Expenditures and existing project sanctions / commitments till date,
- d) Possible cost escalations and to determine the fiscal space for the proposed project(s).

Name of the	Alloca	tions as po	er MTEF	Sectoral/	Expenditure	Possible cost
Scheme/Project	Y	Y+1	Y+2	program outlays	Commitments till date	escalations
	_					

### 15. **Project Viability:**

- a) In case projects which have identified stream of financial returns, the financial internal rate of return may be calculated. The hurdle rate is considered at 12%.
- b) In case of projects where financial returns are not readily quantifiable (typically social development projects), the economic rate of return may be estimated.

## 16. Monitoring and Evaluation:

- a) Indicate the Project Management/ Implementing Agency. Amount charges payable, if any.
- b) Mode of implementation of individual works (Departmental / Third Party or others).
- c) The monitoring framework for the project / scheme may be indicated. The arrangements for audit of the project may also be stated.
- d) Measurable parameters for evaluation of impact and outcome with reference to the scheme objective should be indicated.
- e) Period of evaluation such as mid-term / concurrent / post project etc. and method of evaluation viz. In-house / third party will also be provided.
- f) Indicate the findings of **mid-term review** of on-going projects/schemes which have not passed through appraisal forum, and projects/schemes which are due for completion and their continuance is necessary so as to assess the overall progress till date.

Name of the Scheme/ Project	Date of commencement	Scheduled date of Completion	Results of mid-term review				
			Beneficiaries	Benefits accrued	Expenditure incurred	Areas covered	
1	2	3	4	5	6	7	

## 17. **Project / Scheme sensitivities**

- a) Any foreseeable constraints / uncertainties which can affect the technical design, costing and implementation of the project may be indicated.
- b) The likely impact of these constraints / uncertainties on the project parameters may be stated. In particular, the sensitivity of the project cost, project schedule and project viability towards the possible constraints / uncertainties may be mentioned.

## 18. Revised Cost Estimate (RCE) Proposals

- 1. Details of physical progress achieved and expenditure incurred and commitment made so far should be given.
- 2. Date of latest approved, revised and proposed completion schedule of the project along with time overrun and reasons thereof should be elaborated. Revised cost as proposed may be given.
- 3. Reasons of increase in cost may be given in the following manner
  - i. Price Escalation
  - ii. Foreign Exchange variation
  - iii. Statutory levies
  - iv. Change in Scope
  - v. Addition / deletion
  - vi. Under-estimation
  - vii. Others (to be specified)
- 4. The underlying justification for increase in cost due to various factors may be explained.
- 5. Effect of revision in capital cost estimates on cost of production and profitability / viability with reference to earlier approved capital cost of the project.
- 6. Evaluation Reports by in-house / external agencies, Audit Reports etc. on the outcome of the projects, if any, should be brought out in the memorandum.

7. Report of Departmentally related Standing Committee, if any, to fix the responsibility for cost and time overrun along with action taken report on its recommendations may be appended with the memo to Finance Department.

## 19. Approvals and Clearances:

Requirement of mandatory approvals and clearances from various local, state and national bodies and their availability may be indicated in a tabular form (land acquisition, environment, forestry, wildlife etc.)

SI. No.	Approvals/ Clearances	Agency Concerned	Availability (Y/N)

20. **Comments** of the Financial Advisor of Administrative Department, P & C Department, and other Departments may be summarized in tabular form along with how they are being internalized and used to improve this proposal.

## 21. Approval Sought:

Secretary :	to '	the	Gov	ern	m	en	İ
Departme	nt	of	•••••	• • • • •	••••	••••	•

### TEMPLATE FOR PREPARATION OF SCHEME GUIDELINES

- 1. Background
- 2. Scheme/ Programme Objectives
- 3. Coverage under the Scheme/ Programme and duration [(i) In case of Capital projects, length/ area etc of the work with detailed break-up as well as intended benefit to the public; (ii) In case of Social sector projects, the Target Beneficiaries, eligibility criteria, quantum of benefit to be detailed]
- 4. **Implementation of the Scheme/ Programme** (with definite role of the stakeholders at State/ District/ implementation level)
- 5. Source of funding for the Scheme/ Project and fund flow mechanism
- 6. Intended Scheme/ Programme Outcome
- 7. Monitoring & Evaluation mechanism
- 8. Forms for application by the beneficiaries (if any) to be annexed

Secretary to	the	Gove	ernn	ne	n
Departmen	t of	•••••	· • • • • •	••••	•••

### To capture information pertaining to all on-going State Sector Schemes

### Scheme Outline

- a) Title of the Scheme.
- b) Whether the Scheme is appraised or not: Yes / No
- c) Name of the Implementing Agency: (Department/Autonomous Body/ PSU)
- d) Total Cost of the Scheme/Project:
- e) Source(s) of financing the Scheme /Project: (State funding/ EAP/ RIDF/ Others (to be specified))
- f) Duration of implementation of the Scheme
- g) Year-wise physical and financial performance of the Scheme
- h) In case of an umbrella scheme (program) give the details of schemes and sub-schemes under it along with the proposed outlay component-wise.

### 2. Outcomes and Deliverables

- a) Stated aims and objectives of the Scheme
- 3. Justification for the Scheme/Project

		Physical p		
Year	Expenditure incurred	Target	Achievement	Remarks
		(Units)	(Units)	

Give a summary note on rationale and justification for introduction of the Scheme/ Project.

- 1. The justification for taking up/continuing the project or scheme may be provided.
- 2. The alternatives that have been considered before firming up the design of the project may be stated. (This should also include alternate modes of the project delivery, e.g. outsourcing, PPP etc. that have been considered).
- 3. Please state whether the project proposal has objectives and which overlap with projects/ schemes being implemented by the same or another agency (Department/ Government Agency). In cases of overlap, please state why the project /

- scheme needs to be considered as a separate standalone effort.
- 4. Objective and Target Beneficiaries: If the scheme is specific to any location, area and segment of population, please give the details and basis for selection.
  - a) Please bring out specific interventions directed in favour of social groups, namely SC, ST, differently abled, minorities and other vulnerable groups. (select from drop down)
  - b) If the scheme has any gender balance aspects or components specifically directed at welfare of women, Children please bring them out clearly? (Specify the percentage of women centric or Child-centric component of the scheme.) (select from drop down)
  - c) In case of beneficiary-oriented schemes, indicate the mechanism for identification of target beneficiaries and the linkage with Aadhaar/ UID numbers. (select from drop down)
  - d) Wherever possible, the mode of delivery should involve the Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs). Where this is intended, the preparedness and ability of the local bodies for executing the proposal may also be indicated.
- 5. Sustainable Development Goals: How the Scheme/Project is integrated to the Sustainable Development Goals. Indicate the Goals including the Targets of those Goals that it strives to achieve by 2030.

# CONCEPT NOTE ON CALCULATION OF ECONOMIC IRR (EIRR) FOR EFC PROJECTS

### 1. An Overview of Economic Analysis of a Government Project

Economic analysis helps to design and select a project that contributes to the welfare of the state. The tools of economic analysis can help answer various questions about a project's impact on society, and on various stakeholders. It also facilitates risk identification and sustainability assessment of projects. It determines whether the arrangements for cost recovery are efficient and equitable.

## 2. Rationale for Government Involvement and the Concept of Economic Analysis

The economic appraisal of a Government project is important as it ascertains the overall impact of the project on State's economy. Economic analysis of Government provides the linkage of the project with the overall economy of the state.

### Cash Outflow

Expected Cash Outflow refers to all types of expenses incurred for a project. It is reckoned each year. Revenue Expenses such as Maintenance, Repairs, Operations etc. and capital expenses such as project cost are to be quantified over the project life.

### 4. Cash Inflow

Expected Cash Inflow refers to the flow of income from a project. It is to be identified each year. The income from the project in a year is expected from past expense as well as expenses in current year.

### 5. **Economic Life of a Project**

It is the number of years over which both cash inflow and cash outflows are expected.

- If number of years for expected cash inflow are higher than the number of years for expected cash outflow, then economic life will be equal to number of years for expected cash inflow.
- If number of years for expected cash inflow are less than the number of years for expected cash outflow, then economic life will be equal to number of years for expected cash outflow.

 Otherwise, number of years for expected cash inflow will be equal to number of years for expected cash outflow, which will be the economic life of the project.

### 6. Hurdle Rate (HR)

The cost of fund for the project is taken as "Hurdle Rate". This is cost of funds for the state. The cost of funds to the state is the market borrowing cost of the state. State's borrowing cost in open market is linked to REPO Rate. It is observed that the 10 Year market borrowing of the state is Repo Rate plus 250 basis points. Hence, hurdle rate is pegged as repo rate plus 2.5%.

### 7. The Economic Internal Rate of Return (EIRR)

EIRR is the generally accepted quantitative measure of the economic attractiveness of a project. If the EIRR of a project is greater than the hurdle rate/cost of borrowing, then project is economically viable. The EIRR indicates whether the project is efficiently using the state's resources. The EIRR is calculated from expected cash inflow and cash outflow of the project over the economic life of the project.

### 8. Economic Value Addition (EVA)

The EVA is the difference between EIRR and HR. The EVA will be positive if EIRR exceeds HR. In this case, the EFC project is Economically Viable. In case of negative EVA, the project is not Economically Viable. However, EVA neutral project is considered as Economically Viable.

### 9. Illustrative Example

The Project is about construction of 125 nos. of "Elementary School Complex" in the state. The Project life is assumed to be 15 Years. The salient features of this project are illustrated below.

### A. Expenditure Recognition (Cash Outflow)

- The Unit cost of Capital Expenses (Unit Capex) for setting up a school complex is assumed at Rs. 1.5 crore. In every year, the cost escalation on account of capex is assumed at 5%. This cost escalation includes inflation on account of capital goods, non-current expenses etc. Since, the capex is assumed to be for 5 Years, the year wise unit capex is calculated accordingly.
- It is assumed that there will be no capex after 5th Year of the project life.
- The OPEX (Maintenance, Repair and Operational Expenditure), however, will continue till the end of the project life (15th Year).

- The Unit cost of Operational Expenses (Unit OPEX) for making the school complex is assumed at Rs. 0.25 crore. Every year, the cost escalation on account of Opex is assumed at 6%. This cost escalation includes inflation on account of wages & other recurring spending etc. Since, the Opex is for 15 Years, the year wise unit Opex is calculated accordingly.
- The total expense for 125 nos. of "Elementary School Complex" is calculated at Rs. 353 crores over 15 years of project life.
- The year wise total expenses (Capex and Opex) are discounted (at assumed discount rate of 6.5%) to arrive at Present Value (PV) of the expenses.

### B. Income Recognition (Cash Inflow)

- It is assumed that 25 nos. of School Complex will be completed each year. These 25 nos. of schools in each year are taken as "Output" per year. Total number of school complexes to be built in 15 years is assumed at 125.
- The economic benefit from this "Output" will be measured in terms of "Improvement in Gross Enrollment Ratio".
- The economic benefit in a particular year is determined by considering the existing output as well previous output. For example, in 3<sup>rd</sup> Year, the economic benefit is appraised taking 75 nos. of schools completed over 3 years. This is taken as "Cumulative Output".
- Therefore, the effect of "Cumulative Output" at the end of the year would be considered to measure the economic benefit in each year.
- The economic benefit from each school will be translated to monetary value by selecting an appropriate conversion factor.
- This conversion factor will recognize the unit value of output for this project. In our case, the conversion factor is "School Fee" charged from the new enrolments.
- If private schools would have built, owned, and operated these school complexes at these particular locations, then it is assumed that Rs.0.40 crore would have been collected as fees, in first year, from new enrollments in each school complex.
- Hence, the unit value is recognized at Rs.0.40 crore. This unit value and progressive output at the end of the year will result in Economic Cash Inflow every year.

### C. Economic Value Addition

 The Economic Value Addition (%) is the difference between EIRR and HR.

- In our example, EIRR is calculated from a stream of cash inflows and discounted value of cash outflows over 15 years.
- The EIRR is estimated at 11.8% and Hurdle Rate is pegged at 6.5%. Hence, EVA is 5.3%.
- The Economic Analysis of this EFC Project "School Complex in Elementary Education" confirms that the project is economically viable, and it has positive economic value addition.

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>9792</u>/F., Dated <u>24.03.2021</u> FIN-WM-BT-0001/2018

From

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

To

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

Sub: Relaxation of the deadlines for financial sanction, issue of allotment and drawal of funds in the remaining part of the current financial year in respect of Centrally Sponsored Schemes (CSS) and Central Sector Schemes.

Sir,

I am directed to say that Finance Department have earlier intimated the Departments and Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and submission of proposal to Finance Department for release of funds in letter No.4108/F, dt.04.02.2021, letter No.6417/F dated 24.02.2021 and letter No.6868/F, dated 26.02.2021.

2. The Administrative Departments were advised vide Finance Department letter No.4108/F, dt.04.02.2021 that budgetary Allocation pertaining to Central Sector Schemes and Centrally Sponsored schemes may not be surrendered in a routine manner where there is likelihood of receipt of Central Assistance and scope for expenditure towards the end of the financial year. In case of late receipt of Central Assistance beyond the stipulated deadline, the Administrative Departments would move Finance Department for extension of the deadlines to facilitate expenditure. Further, the Departments are required to submit the claims/bills relating to Central

Sector Schemes and Centrally Sponsored Schemes (CSS), the Central Assistance for which is received on or after 20.03.2021 **by 26.03.2021**.

- 3. However, in the past years, Central Assistance in respect of Centrally Sponsored Schemes (CSS), Central Sector Schemes were received on the last 2-3 days of the financial year. It is understood that some Administrative Departments are anticipating receipt of Central Assistance in the last few days of the current financial year.
- 4. In view of administrative convenience and the desirability of avoiding lapse of budget provision, the Administrative Departments are hereby allowed to issue sanction orders for release of funds, allotment orders and present bills/claims in the Treasuries by 12 Noon of 31st March, 2021 relating to Centrally Sponsored Schemes (CSS) and Central Sector Schemes without referring the same to finance Department.

However, the concerned Departments should in their own interest, ensure encashment of all claims presented in the Treasury/Bank before 31 st March, 2021 as the centralized and computerized payment Platform of the R.B.I and Core Banking System of Agency Banks may not process the last minute transactions.

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>10641</u>/F, FIN-WM-BT-0001-2021 dated 30.03.2021

From

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

To

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

Sub: Regulation of Expenditure out of the Annual Budget for the year 2021-22.

### Madam/Sir,

I am directed to say that the Administrative Departments will be authorized to incur expenditure from 1st April, 2021 on the basis of the provision made in the Annual Budget for 2021-22 as soon as the Annual Budget for 2021-22 is passed by the State Legislature and the related Appropriation Bill is enacted.

2. On removal of Plan & Non-Plan distinction in Budget, the formats of various budget documents have been revised which now distinguish the budgetary allocation in terms of revenue and capital expenditure and not in terms of Plan and Non-Plan. The State Government budgetary expenditure is now classified into the following four broad categories.

### A. Administrative Expenditure:

- (i) Establishment, Operations & Maintenance (EOM) Expenditure
- (ii) Debt Servicing Expenditure

Revised Classification of State Govt. expenditure

### B. Programme Expenditure:

- (i) State Sector Schemes
- (ii) Central Sector Schemes
- (iii) Centrally Sponsored Schemes

### C. Disaster Response Funds:

- (i) State Disaster Response Fund
- (ii) National Disaster Response Fund

#### D. Transfers from State:

- (i) Union Finance Commission Transfers to Local Bodies
- (ii) State Finance Commission Transfers to Local Bodies
- (iii) Other Transfers
- 3. It is necessary to expedite the pace of expenditure during the 1<sup>st</sup> quarter of the financial year as it is the working season before the onset of monsoon. The Departments should, therefore, carefully chalk out their work programme from the beginning of the financial year and make available the provision made in the Annual Budget to the spending Units in the month of April, 2021 itself. The guiding principles and modalities for sanction and release of funds provided in the Annual Budget 2021-22 are specified below.

Guiding
Principles
for
implement
- ation of
Budget

- **4.** Keeping the above mentioned objective in view, while sanctioning funds, the following guidelines are to be observed **by all the Departments including the 20 Departments covered under the Cash Management System**.
  - (i) Expenditure on creation of capital assets and completion of projects; economy in Administrative Expenditure on establishment, operations and maintenance should be given top most priority.
  - (ii) Funds should be released according to a definite action plan for achieving the quantifiable physical target fixed for the year. The Secretaries of Administrative Departments are to review physical achievement against expenditure by 15th of every month against monthly/quarterly targets.
  - (iii) Central Sector Schemes and Centrally Sponsored Schemes:
    - (a) Normally, expenditure for these schemes is to be made against availability of Central Assistance only during 2021-22. Instances have come to notice of Finance Department that the Administrative Departments are presenting bills in the treasuries for drawal of fund only on the basis of sanction order issued by the respective Line Ministry of Government of India without checking the position of receipt of central assistance by the State Government. The position of receipt

- of central assistance is updated every day in the Finance Department website (http://finance.odisha.gov.in/important-links/receipt-central-assistnace). The concerned scheme officer and Financial Advisor/ Assistant Financial Advisor should check the position of receipt of CA from the website of Finance Department before sanction/release/drawal of funds.
- (b) However, in case of urgent necessity for release of funds for **continuing schemes**, the Administrative Departments can incur expenditure to the extent of 50% of the provision made in the Budget Estimate for the year 2021-22 or 50% of the annual allocation made by the concerned line Ministry of Government of India whichever is less, during the first two quarters of the financial year in respect of continuing Central Sector Schemes and Centrally Sponsored Schemes, pending receipt of Central Assistance with concurrence of the Financial Adviser/Assistant Financial Adviser of the respective Department. Further, in case of continuing schemes, the Administrative Departments can incur expenditure on the salary component in anticipation of receipt of Central Assistance up to 31.12.2021 without concurrence of Finance Department. On receipt of Central Assistance, it will be first adjusted towards the advance release made by the State Government.
- (c) The Administrative Departments should furnish Utilisation Certificate and Statement of Expenditure in time to the respective Line Ministries of Government of India in order to obtain the Central Assistance due.
- (d) To facilitate monitoring of the receipt and utilization of central assistance, the sanction order for Central Sector Schemes and Centrally Sponsored Schemes should be issued in respect of the total provision under Central Sector Schemes/Centrally Sponsored Schemes, inclusive of the State Share (indicating the proportionate State Share) and the drawal should be made for the Central Sector Schemes/Centrally Sponsored Schemes as a whole. The sanction order should be generated through the sanction order module of IFMS.
- (iv) In case of EAPs in the pipe line, expenditure should be incurred only if agreement with the Donor Agency has been signed and the date of effect of the agreement has been notified.
- (v) The Administrative Departments would obtain approval of Project Approval Committee/Empowered Committee for sanction of the entire provision made in their Demand for Grant for share

- capital/loan/Grant in Aid/Subsidy to PSUs and Co-operatives, in one go, by 30<sup>th</sup> June, 2021 and then release the amount with prior approval of Finance Department subject to recovery of outstanding Government dues and opening of Escrow Account.
- (vi) Grant-in-aid and subsidy to PSUs/Co-operatives shall be released by the Administrative Departments subject to adjustment of outstanding Government dues, opening of Escrow Account and within the limit indicated in Para 12 (I) in case of the Administrative Departments not covered under the Cash Management System. However, the Administrative Departments covered under Cash Management System are authorized to sanction such expenditure up to the limit of the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP).
- (vii) In case any Administrative Department intends to grant any relief to any PSU/Co-operative in recovery of outstanding Government dues while releasing Share capital/loan or subsidy, prior concurrence of Finance Department would be necessary.
- (viii) Release of funds in respect of schemes/provisions reserved for Post Budget Scrutiny would be subject to prior approval of Finance Department/Planning & Convergence Department as the case may be.
- dues viz. Sales Tax/VAT, GST, Municipal Tax, (ix) Statutory compensation for land acquisition etc. as well as electricity dues, water charges and Rents, Rates and Taxes, both current and arrears, should be cleared on the basis of provision made in the Budget after verification and scrutiny and rebate where-ever available should be availed. If for any delayed payment surcharge is levied, it would be the personal responsibility of the concerned Head of Office/DDO. The State Government has also introduced an online system named Government Consumer Revenue Collection System (GCRCS) for electronically receiving electricity bills, making payment and periodic monitoring of pending bills vide FD Letter No-7728/F Dt. 08.03.2021. DDOs shall use this facility for prompt payment of electricity dues. However, the DDOs are required to record a certificate on the body of the bill to be presented in Treasuries in respect of electricity dues that "the payment relates only to the official use/ consumption and does not include any dues related to residential connection".
- (x) Allocation under M.V., Telephone, T.E. and Office Expenses should be distributed in such a manner so that it will meet the requirement for the entire year.

- (xi) The maintenance expenditure under Administrative Expenditure (Establishment, Operations and Maintenance (EOM) Expenditure) for Roads & Bridges, Buildings, Urban Water Supply, Rural Water Supply, Major, Medium & Minor Irrigation, Flood Control work etc. should be incurred according to the Annual Maintenance Plan formulated by the concerned Administrative Department in consultation with Finance Department. Distribution of allocation among the administrative units should be completed by 30<sup>th</sup> April, 2021 in accordance with the approved Annual Maintenance Plan. The Financial Adviser/A.F.A. of the concerned Department shall be Nodal Officer for the purpose, who shall coordinate with the line agencies and compile the Annual Maintenance Plan. Expenditure for maintenance of capital assets should be made only as per the Annual Maintenance Plan duly vetted by Finance Department.
- (xii) Creation of posts would require prior concurrence of Finance **Department.** Proposals for creation and filling up of posts should be made only if the posts are essential for delivery of public services or developmental needs. Proposals for creation of new posts should be accompanied with detail position of sanctioned strength, men in position and vacancy of all categories of posts of the concerned Department. Before processing such proposals, the Administrative Department should make an assessment of the redundant posts available in their Department which can be abolished in lieu of creation of the new posts. In case men are in position against the redundant posts, the Administrative Department may also propose for suitable redeployment of such personnel. Proposals for creation of new posts shall not be considered by Finance Department unless the same is accompanied with an assessment of available redundant posts. Besides, creation of new posts would be considered by Finance Department only if at least 85% of the sanctioned posts of the relevant category have been filled up. Permission of the Empowered Committee constituted in terms of Finance Department Resolution No. 22989/F, dated 05.08.2014, would be required for filling up of base level vacant posts meant for direct recruitment. While submitting such proposals, the Administrative Department are to prepare Memorandum as stipulated at (III) of the above mentioned Finance Department Resolution along with information required in Annexure-I, II and III thereof including assessment of redundant posts for abolition/re-deployment.

- (xiii) Finance Department encourages hiring of private vehicles in place of Government owned vehicles. In terms of Finance Department Office Memorandum No. 27037/F, dated 08.10.2015 and OM No.30464/F,06.09.2019, the Administrative Departments shall be competent to take a decision at their level for hiring of private vehicle for official use in substitution of Government vehicle after completion of the process of condemnation and auction of old vehicle and deposit of the saleproceeds treasury. However, hirina sought condemnation of existing vehicles and hiring of vehicles for new offices will require prior concurrence of Finance Department. Purchase of new vehicles should be avoided. In case it is absolutely necessary to purchase new vehicles, the concerned Departments are required to strictly follow the instruction issued vide Finance Department letter No.5421/F, dated 14.02.2020 and prior concurrence of Finance Department will be required for the purpose. It would normally be considered on replacement basis only and on the certificate of the Secretary of the Department regarding availability of a Driver whose residual service period should be at least equal to the life period of a new vehicle and deposit of the sale proceeds of the condemned vehicle in Government Account.
- (xiv) Concurrence of Finance Department would not be necessary for purchase of machinery and equipment if it is within the limit indicated in Para 12 (I) in case of the Administrative Departments not covered under the Cash Management System. Similarly, concurrence of Finance Department would not be necessary if it is within the limit of the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in case of the Administrative Departments covered under the Cash Management System.
- (xv) State Compensatory Afforestation Fund: Provision has been made towards 'State Compensatory Afforestation Fund' in Demand No.22 in the Budget Estimate for 2021-22. However, availability of provision in the Budget does not automatically entitle the Administrative Department for drawal of funds. It is contingent upon availability of balance in the State Fund. In other words, expenditure out of the Budget provision can only be made to the extent of the amount available in the State Fund. The Financial Adviser/AFA of Forest and Environment Department shall check availability of balance in the State Fund while processing proposals for sanction/drawal of funds out of the Budget Provision. Besides, the Forest and Environment Department are required to

furnish copy of Annual Plan of Operations (APOs) with monthly breakup of estimated expenditure to Finance Department by 30<sup>th</sup> April, 2021.

**Priority** areas of

5. While releasing funds, priority should be given for programmes/schemes where expenditure is reimbursable, completion of expenditure the incomplete projects under the Zero Based Investment Review and State's Own Flagship Programme e.g.- (i) EAP, RIDF, LTIF and other Resource Tied up schemes under Programme Expenditure, (ii) Central Sector Schemes and Centrally Sponsored Schemes, (iii) State Sector Schemes under Programme Expenditure like ABHADA, BASUDHA, Madhubabu Pension Yojana, Mission Shakti, MAMATA, Biju Setu Yojana, Parvati Giri Mega Lift, Biju Swasthya Kalayan Jojana, Mukhyamantri Swasthya Seva Mission etc. (iv) Disaster Response Funds.

Submission of Utilisation **Certificate** 

While scrutinizing proposals for sanction of expenditure during the year 2021-22, the progress of submission of Utilization Certificate in respect of expenditure incurred up to the preceding month and expenditure incurred during 2020-21 should be reviewed by the Administrative Departments. It should be ensured that the implementing agencies utilize the scheme funds transferred to them. Before releasing money to the implementing agencies it should be ensured that the implementing agencies have utilized the funds transferred to them in the previous years and the same is not lying unutilized and parked by the implementing agencies in Bank Account. The Financial Adviser/AFAs of Administrative Departments and Financial Advisers and Chief Accounts Officer/Accounts Officers of Heads of Departments and other offices should strictly adhere to the instructions laid down in Finance Department letter No.23583/F, dated 10.07.2019.

The following certificate shall be recorded in the Sanction Order for release of fund to implementing agency:

"the amount released to the implementing agency during 2020-21 has been utilized and the amount released prior to that has been fully utilized and the same is not lying unutilized & parked in bank account."

The time limit for submission of Utilization Certificate in respect of grant in aid provided by State Government and grants received from Government of India as indicated in Finance Department O.M. No.21241/F, dated 17.07.2014 is to be scrupulously adhered to. The Financial Advisers and Assistant Financial Advisers are required to enforce the discipline while concurring in the proposal for sanction of grant-in-aid.

Even pacing of expenditure

- 7. (i) The flow of expenditure should be evenly paced and commensurate with the revenue receipts. Therefore, it is necessary to formulate quarterly and monthly expenditure plans from the beginning of the year to avoid rush of expenditure towards the year-end. In order to achieve this objective, completion of the formalities relating to sanction and release of funds in the early part of the financial year would accelerate the pace of expenditure in the 1st three quarters. The expenditure in the last quarter of the financial year and in the month of March ought to be within 40% and 15% respectively of the Annual Budget provision. This necessitates expeditious sanction and allotment of funds. The total allotment including supplementary provision should be communicated by 31.12.2021 or at the latest by 15.01.2022 in case of re-appropriation or additional allotment.
- (ii) The system of Global Allotment regarding personal entitlements has been introduced vide Finance Department letter No. 9755/F dated 18.03.2020 by which the fund in respect of Budgetary units mentioned therein are to be allotted to the respective Controlling Officer by the Administrative Departments and the Drawing and Disbursing Officers (DDOs) have been allowed to draw funds as per the requirement from the central allocation available with the respective Controlling Officers. There would be no need for distribution of allotment in respect of personal entitlements under the specified Heads/Units of expenditure below the level of Controlling Officer. Hence, the Administrative Departments will have to release the allotment relating to personal entitlements under the specified Heads/Units at one go from the beginning of the financial year. In this regard, guidelines enshrined in Finance Department letter No.9755/F dated 18.03.2020 may be scrupulously followed.
- (iii) Similarly, the system of Global Allotment has also been introduced for Festival Advance and interest bearing advances like House Building Advance and Advance for purchase of Motor Car/Motor Cycle. The budgetary allocation in respect of these advances is provided in Demand No.5 –Finance Department centrally. Henceforth, it will not be required to make specific allotment of funds to the DDOs in respect of these advances which can be drawn following the detail procedure enshrined in Finance Department letter No. 33907/F dated 03.10.2019 and letter No. 9755/F dated 18.03.2020.
- (iv) The process of issue of sanction orders for release of funds as well as surrender of Budgetary provision should be completed by **31.01.2022**.

(v) In order to avoid last minute rush it is hereby indicated that the last date for submission of bills to the Treasuries in the financial year 2021-22 will be 9<sup>th</sup> March, 2022 for claims under other Contingency, Machinery, Equipment, Vehicle, Share Capital, Subsidy, Loan and 15<sup>th</sup> March, 2022 for other claims.

Online
distribution
of allotment
to DDOs
through
Treasury
Portal

- 8.(i) Instructions have been issued to all Departments vide Finance Department Letter No. 10176/F, dated 26.03.2021 to complete the process of distribution of allotments to the D.D.Os through Odisha Treasury Portal (http://www.odishatreasury.gov.in/ www.ifmsodisha.gov.in) by 31.03.2021. The detailed DDO-wise Budget Allotments for the financial year 2021-22 should be distributed forthwith through Odisha Treasury Portal (http://www.odishatreasury.gov.in/ www.ifmsodisha.gov.in) if not already done, in order to enable the Treasuries/Special Treasuries/Sub Treasuries to check the bills against budgetary allotment through IFMS. The DDOs need not wait for ink-signed copy of the allotment. However, the budgetary units of appropriation which are covered under Global Allotment System need not be allocated to the DDOs by the respective controlling Officers.
- In order to ensure availability of the disaggregated information on the (ii) Central Share and State Share of the expenditure under Centrally Sponsored Schemes (CSS), necessary validation at the budget formulation stage on the percentage of Central Share for the Centrally Sponsored Schemes (CSS) is built in at the level of chart of account. This information is made available in the IFMS along with budget data. At the time of issuance of allotment by the Administrative Departments using IFMS, the default sharing pattern entered by the Department at the time of formulation of budget would be displayed with option to change. The Administrative Departments are required to verify the correctness of the sharing pattern of the Centrally Sponsored Schemes (CSS) before issuance of allotment. The sharing percentage reflected by the Administrative Department at the time of issue of allotment in IFMS will be frozen till drawal of funds under respective chart of account of the Centrally Sponsored Schemes (CSS). IFMS will fetch the required information from different transactions under Centrally Sponsored Schemes (CSS) using the percentage link to each transaction for the purpose of reporting. The sanction order for expenditure under Centrally Sponsored Schemes should be generated from the sanction order module of IFMS as indicated in Para-4(iii)(d).
- (iii) Allotment for Works Expenditure of Forest & Environment, Rural Development, Water Resources, Housing & Urban Development, Energy & Works Department against Budget provision, N.H. Credit and Deposits based

on budgetary allotment and accounts of the Division/Project, drawn through cheques, would continue to be routed through Works Expenditure module of the Treasury Portal and regulated by Finance Department Circular No. 28777(6)/F, dated 24.06.2011. The Controlling Officers are advised to distribute budgetary allotment in respect of works expenditure to the Divisions/projects through Works Expenditure module of the Treasury Portal.

- **(iv)** Separate expenditure sanction would also be necessary in case of Works expenditure/projects governed by Public Works Department Code, in terms of the provisions contained in Rule-17 (d) of the Delegation of Financial Powers Rules, 1978 as amended from time to time.
- (v) Guidelines for utilization of provisions made for different works under **Programme Expenditure** of Works, Rural Development, Housing & Urban Development and Water Resources Department and construction of buildings issued vide Finance Department O.M No. 15744/F, dated 05.04.2012 should be followed scrupulously for release of the budgetary allocation for these works.
- 9. Sanction of expenditure for new schemes or new services, existing schemes where scope of the scheme is proposed to be altered substantially and/or cost estimate of projects/schemes are to be revised:

It may be noted that every scheme needs to be appraised in order to ensure optimum utilization of available resources and appropriate cost benefit in the interest of the public.

Recently, revised guidelines have been issued in Finance Department O.M. No. 9523/F, dated 22.03.2021 (which shall come into force w.e.f dt.01.04.2021) for formulation, appraisal and approval of new schemes or new services, existing schemes under Programme Expenditure and Administrative Expenditure where scope or cost estimate is proposed to be substantially altered and schemes continuing without approval. It is observed that new schemes having significant financial implication are being announced by Administrative Departments and scope of existing schemes are being substantially altered and/or cost estimate of schemes are being revised without following the procedure of systematic appraisal and approval. It is impressed upon the Administrative Departments that prior to launch/announcement of a new scheme and revision of scope of existing schemes involving substantial alteration and/or cost estimate of the scheme, the procedure for systematic appraisal and approval as enshrined in Finance

Department Office Memorandum No.9523/F, dated 22.03.2021 should be scrupulously followed. Mere provision in the Budget does not entitle the Administrative Departments to incur expenditure unless the process of systematic appraisal and approval has been completed. Sanction of expenditure can only be made after completion of the process of appraisal and approval by competent authority within the limit of sanction prescribed in paragraph-12 in case of the Administrative Departments not covered under the Cash Management System and up to the limit of the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) in case of the Administrative Departments covered under the Cash Management System.

Cash Management System for 20 Departments 10. Budgetary funds will in no case be transferred to Civil Deposit.

- 11. (i) Cash Management System was introduced in 10 key spending Departments in 2010-11. Thereafter, it has been extended to 10 more Departments during 2011-12 to 2017-18. For these 20 Departments, the minimum level of expenditure up to the 3<sup>rd</sup> quarter i.e. 60%, not only under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State taken together but also under Programme Expenditure alone under the Cash Management System is non-negotiable. Failure to reach the prescribed level of expenditure will result in resumption of the shortfall by Finance Department. Separate instructions will be issued by Finance Department in this regard.
- (ii) Enhanced delegation for sanction of funds by the Administrative Departments covered under the Cash Management System: The Administrative Departments are authorized to sanction expenditure under Administrative Expenditure, Programme Expenditure (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes) and Transfers from State up to the limit of the QEA including expenditure for grants and subsidies, subject to the stipulations prescribed in paragraph 4.
- (iii) If, any provision in the Budget Estimate is surrendered in one Demand and equivalent additional provision is taken in another Demand in the Supplementary Statement of Expenditure, then the budgeted provision will be deemed to have been reduced to that extent and the MEP & QEA are to be modified accordingly

General limit of sanction

**12. (I) General limit of sanction :** The Administrative Departments not covered under the Cash Management System are authorized to sanction

expenditure up to Rs.1500.00 lakh at a time under **Administrative Expenditure** & **Transfers from State** and Rs.3000.00 lakh under **Programme Expenditure** (State Sector Schemes, Central Sector Schemes, Centrally Sponsored Schemes). Sanction of expenditure exceeding these limits would require prior concurrence of Finance Department.

- (II) Full power for sanction of expenditure in specific cases: Notwithstanding the limits indicated at Sub-Para (I) above, the Administrative Departments are fully empowered to sanction expenditure for:
  - (a) Provisions made under **Disaster Response Funds** against Relief expenditure and provisions made under **Administrative Expenditure** and **Programme Expenditure** towards Grant-in-aid (salary) for Aided Educational Institutions, Scholarship and Stipend to SC & ST Students, SOAP, NOAP, ODP, Modernization of State Police Force (including advance payment to Ordnance Factories for procurement of arms and ammunitions) and other Security Related Expenditure.
  - (b) All resource-tied up schemes and State's Own Flagship Programmes like BASUDHA, Madhubabu Pension Yojana, Biju Swasthya Kalyan Jojana, Mukhyamantri Swasthya Seva Mission, Biju Setu Yojana, under **Programme Expenditure**.
- 13. All Administrative Departments including those covered under the Cash Management System would be required to obtain prior approval of Finance Department/Planning and Convergence Department as the case may be before releasing funds in respect of schemes/provisions reserved for Post Budget Scrutiny.
- 14. (i) As stipulated in Subsidiary Rule 242 of Orissa Treasury Code, Volume I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Besides, it is stipulated in Rule-6 of O.G.F.R, Volume-I that unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Further, Rule-141 (3) of Odisha Budget Manual provides that no money should be drawn from the Treasury unless it is required for immediate payment. It is not permissible to draw money from the Treasury and keep them in Banks without sanction of Finance Department. Money should not be drawn from the Treasury simply on the ground that the charges have been sanctioned by competent authority. Nor is it permissible to draw

money from the Treasury and then place it in deposit in order to avoid lapse of allotment. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the DDOs must record a certificate on the body of the bills presented after 31st March, 2021 as follows:

"the money drawn in cash/bank drafts up to the period 31.03.2021 has been disbursed by now except Rs.\_\_\_\_\_which would be disbursed by 30.04.2021 at the latest".

(ii) Similarly, while presenting the pay bill for **April**, **2021** to be paid on or after 01.05.2021, the D.D.O must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03. 2021 have been fully disbursed and no amount is lying un-disbursed with him".

(iii) While presenting the pay bill for the month of May, 2021 onwards, the D.D.O. must record a certificate to the effect that:

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

- (iv) While scrutinizing the bills to be presented during 2021-22, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.
- (v) It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall

furnish a cash balance report as on 30.04.2021 in the enclosed proforma (at Annexure) to the Collector of the District by 08.05.2021. The Collector in turn will report directly to Finance Department (Ways & Means Branch) by 15.05.2021, the name of DDOs who have drawn money up to 31st March 2021 but have not disbursed it by 30.04.2021. A copy of such report should also be endorsed to the concerned Heads of Department.

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

Administrative Departments are to sanction and release funds for expenditure out of the Annual Budget, 2021-22 in accordance with the aforesaid instructions.

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

### **Annexure**

## CASH BALANCE REPORT OF DDOS AS ON 30.04.2021

Name &	Name of the	Un-disbursed	Un-	Total	Break-up of	Reasons
Designation	Heads of	amount out of	disbursed	amount of	the	for drawal
of the D.D.O.	Department/	money drawn	amount	un-	un-disbursed	& retention
	Administrative	before 01.03.2021	out of	disbursed	amount	of the un-
	Department		money	money	i.e. whether	disbursed
			drawn in		kept in	amount in
			March,		cash/B.D./	violation of
			2021		Banker's	SR 242 of
					Cheque/DCR	OTC Vol-1.
					or in	
					unauthorized	
					Bank Account.	
1	2	3	4	5	6	7

Signature

Designation of D.D.O.

# MATTERS RELATING TO TREASURY

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>14315/F.</u>, dated:-<u>30.04.2020</u> FIN-TRY-MEET-0001-2017

From

Shri A.K.K.Meena, IAS
Principal Secretary to Government.

To

The Additional Chief Secretaries/
The Principal Secretaries/
The Commissioner-cum-Secretaries,
All Departments.

Sub: Payment of cashless payment eco-system using Unified Payment Interface (UPI).

### Sir/Madam,

In inviting a reference to the subject cited above I am to say that the outbreak of Covid-19 has called for majors to avoid currency based transactions as the currency notes can become source for transmission of the virus. In such situation contactless digital payment ensuring social distance will definitely help in preventing spreading of the virus. Ministry of Electronics &IT, GoI has requested all the State Governments to promote Unified Payment Interface (UPI) which enables digital payment in websites/Mobile Apps. Further the UPI QR code can be easily deployed to enable contactless digital payment by "scan & pay" in physical payment receipt counters.

In this regard the NPCI in association with the payment eco system players is currently undertaking a campaign named "UPI Chalega" as an instant mode of payment. This campaign intends to provide guidance to the citizens on appropriate usage of UPI and to inculcate behavior changes for use of UPI payments in their daily life.

It may be further pointed out that the UPI's QR code can be used by Government offices / agencies or para-bodies like Universities, Municipalities etc. The Urban Local Bodies and Rural Local Bodies who issues trading license

to the private retail bodies may also promote the Unified Payment Interface to be used in their business counters.

Housing & Urban Development Department and Panchayati Raj & DW Department being the nodal Department are requested to instruct the ULBs and RLBs to insist that the traders registered by them to use digital payment system preferably UPI based payment eco system to help the State in avoiding the possibility of transmission of Covid-19 virus.

For any technical assistance or clarification in the matter Departmental agencies can contact the following personnel/officers of the Ministry of E & IT, Government of India. (Copy of the MeitY letter is enclosed).

Shri Punyabrata Ghatak, Scientist F, Meit Y

(email: <u>pghatak@mety.gov.in</u>

Phone: +91-11-24364807

2. Shri Ajay Chandrakar, Scientist C, MeitY (email: chandrakar.ajay@meity.gov.in

Phone: +91-88601 73395

3. Shri Mukesh Devraj, Senior Associate, NPCI

(email: mukesh.devraj@npci.org.in

Phone: +91-98962 27330

It is therefore requested that all Departmental Heads may advise all the field formations and agencies to use the UPI payment system in the cash receipt counters and also to promote private retail business enterprise to use UPI based digital payment system and avoid transactions in physical currency notes.

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>19190/F.</u>, FIN-TRY-MISC-0025-2013 Dated. 29.06.2020

### OFFICE MEMORANDUM

Sub: Process for Bulk disbursement of financial benefits to beneficiaries of schemes using the integrated platform of IFMS, Departmental IT system and e-Kuber.

Traditionally funds relating to social welfare schemes were drawn from the Treasury and transferred to the account of the schemes maintained in various Scheduled Commercial Banks for facilitating immediate transfer of benefits. The final disbursement from the Bank account of the scheme to the beneficiaries was made subsequently upon identification and authorization by the competent authority. Direct disbursement of funds from Treasury to the actual beneficiary was not made due to the following reasons:

- 1. The process for Treasury drawal is time consuming.
- 2. The schemes which used IT applications to process and approve the claim would find it easy to upload a file with the Banks rather than submitting separate bills to the Treasury.

Electronic disbursement of the State Government payments processed in Treasuries and Public Works Divisions is operational since 2012, using the payment platform of RBI (e-Kuber). In the extant process, DDOs responsible for submission of claims have to enter the Bank details of the beneficiaries in the "beneficiary master of IFMS" and subsequently attach the beneficiary list to the bill at the time of submission of claims to the Treasury. When the numbers of beneficiaries are large, for instance ST & SC Development Department pays scholarships to more than 10 lakh students in a year. It becomes very tedious for the Department to update their DDOs beneficiary master and subsequently link the beneficiaries with the bill.

In view of the above difficulties, it was decided to develop a separate and business friendly system in IFMS 2.0 for facilitating 'Bulk Disbursement'. The new process envisaged integration between the IFMS and the scheme specific IT system for automated exchange of data using server based digital signature. The data received from the IT application of the schemes will be processed in IFMS for auto generation of bills and sanction orders. The DDOs

and the authorized officer for communicating the financial sanction will approve in their interface of IFMS for onward processing at the level of Treasury. The detailed procedure for Bulk Disbursement is narrated below:

### Identification and authorization of beneficiary:

The IT application of the Department/Agencies will collect the Bank details of the beneficiaries and store the information in their database. The field offices responsible for collection of the beneficiary specific information including the Bank details will make due diligence and validate the correctness of the information collected in the Departmental application before authorization for payment as per the guidelines of the scheme.

### Financial sanction:

Financial sanction order has to be issued before drawal of the funds from the Treasury. This sanction can be made on a centralized or in a decentralized basis using the sanction order module of IFMS as per a standard format enclosed in the **Annexure-I**. In case of a decentralized system, the field offices who approve and authorize list of the beneficiary for payment will issue the sanctions using the sanction order module of IFMS. The sanction order for field offices will be automatically generated and made available in their respective logins in IFMS on the basis of information received from IT application of Department.

In case of a centralized system, the field offices will approve the list of beneficiary who received the financial benefit and provide their Bank details in the IT application system of the Department. The information from all field offices will flow from the IT application system of the Department to the IFMS Odisha electronically without any manual intervention using the server based digital signature. Once available in IFMS, a single sanction order in respect of information received from field offices can be prepared and approved by the competent authority at the Department / Nodal Agency. The sanctioning authority in case of centralized drawal would be making his sanction only on the basis of the approved list of beneficiary as identified by the competent authority in the field offices. He would be having no knowledge about the correctness of the payment in respect of individual beneficiary as the approval and identification as has been made in the field offices in the IT application system. He/she shall be responsible for budgetary provision from which the drawal has to takes place besides other provisions as per the Delegation of Financial Power in respect of particular sanction.

On approval of the sanction order in IFMS, the DDO responsible for drawal of funds will be able to submit the bills which are auto generated in the IFMS to the concerned Treasury.

### Preparation of bills:

The data received from the IT application system of the Department/Agency in IFMS will be used for preparation of bills at the level of DDO. In such arrangement, the bill will be auto generated and the information available in the interface will be in the non-editable mode, except the field relating to bill number. A separate bill format called "Bulk Disbursement Bill" in **Form No. T.O.-13(A)** as at Annexure-II will be used for submission of claims relating to Bulk Disbursement. The DDO will preferably use digital signature for submission of bulk disbursement claim. However, in case where the DDO is not using the digital signature, the ink signature of the DDO will be made once in the bill form at the appropriate place. The signature of DDO on the bill for 2nd discharge to the Bank is dispensed with as the claim is disbursed electronically using RBI's payment platform without being sent through any Agency Bank. The information relating to receive content and receive payment will be available in the pre-printed bill format itself without involving any additional requirement of signature of the DDO.

The DDO will only submit the print out of the claim under his digital signature or ink signature along with the sanction orders. No print copies of the list of beneficiary are required to be submitted to the Treasury. Digitally signed beneficiary list will be available in the PDF format in IFMS for the Treasury to view and process the claims.

In the above facility, the DDO does not require to enter the list of beneficiaries in the beneficiary master as the information relating to Bank details of the beneficiary will be maintained in the IT application of the Department. IFMS interface of DDO will not contain the master data of the beneficiary against which bulk disbursement has been made. In case, any data is required relating to Bank details of the beneficiary to whom payment has been made, the information will be provided by the IT application of the Department /Agency.

### Processing of claims in the Treasury:

The claims submitted using the bulk disbursement facility will be directly available at the level of Dealing Clerk in the Treasury. The Front Desk receives only the physical copy of the bill along with Book of Drawal and transfers the

same to the concerned Dealing Clerk. The Treasury will either approve or object the claim but cannot make any modification to the bill and by transfer suggested in the bill at their level. In case of bulk disbursement bills, Treasury will ensure that the payment processing is completed within the same day if the bill is received in the first half of the day. However, the bill is received in the second half or the Treasury is otherwise busy, the payment of bulk disbursement bill should be completed maximum within a period of two working days.

### Management, reporting and processing of failed payment:

The instances of failed payment arising due to erroneous Bank details or other reasons will be returned by the RBI through e-Kuber platform as credit to the Public Account of State Government under the suspense head as per the accounting procedure laid down in Finance Department O.M. No. 27444/F, dated 26.07.2012. After necessary accounting made at the Central Electronic Payment Cell (CePC), IFMS will share the failed payment details to the IT application of the Department through an automated and secured process of data exchange.

IT application of Department/Agency will process the failed payment information received from IFMS and will make it available in the respective interfaces of the competent authorities in the field offices who have approved the payment to the beneficiary. The IT application of the Department may also notify the individual beneficiary regarding the fact of failed payment. After necessary corrections in the Bank details of the beneficiary, the failed payment cases will be resubmitted by the Departmental application to the IFMS in a secured and non-editable format of data transfer.

The Treasury Officer from where the original payment is made will prepare a claim for settlement of failed payment cases received from the IT application of the Department. The bill for settlement of the failed payment will be automatically generated in IFMS as per the Bill Form No. T.O.-13 (A). Treasury will also approve the claim for settlement of failed payment immediately. The settlement of failed payment at the Treasury level should be completed on the same day.

### Unsettled failed payments:

The failed payment instances remains unsettled due to the want of necessary corrections for a period of 90 days from the date of drawal or till the end of the financial year whichever is earlier will be credited back to the account of the State Government from which the payment was made as per the procedure laid down in the Finance Department O.M. No. 27444/F, dated 26.07.2012.

### Implementation:

The above procedure will come into effect immediately after the necessary customizations are made in IFMS. For the intervening period, the Department who has integrated their IT application with IFMS can submit the bill, sanction order in the usual process.

Sd/-**Principal Secretary to Government** 

### Annexure-I

	Office of The		
	Sanction Order No	Dt	
(S	ystem Generated: Unique Identil	iier for Bulk Disbursement S.O.)	
То,			
The	e Accountant General (A&E), Oc	lisha , Bhubaneswar.	
nυ	nction of funds for "Rs mbers of beneficiaries on the b Application during the ye	oasis of the approvals made in	n the
Sir/Mada	ım,		
	am directed to convey the sar y for an expenditure of Only./-) towards	Rs Rupee	
-x. This so Compete informati Applicat	e charge is debitable to xxxxx anction of expenditure is made of ent Authorities in the ion leading to this Sanction are of ion. Payment details out of the areal beneficiary is enclosed in the areal	on the basis of the approvals o Application. The details of available in the IT System he sanctioned fund in respec	of the f the
	wing and Disbursing officer (DDC anctioned fund are as below:	)) and the Treasury for drawal o	of the
1. Dro	awing & Disbursing Officer-		

Signature of the Sanction Communicating Authority

2. Drawing Treasury-

3. The details as per beneficiary list as Annexure

## <u>T.O Form No. 13(A)</u>

BULK DISBURSEMENT BILL No.	Dated
----------------------------	-------

Department Office:					Γoken No :	Do	ite:
	DDO Code:				Voucher N	o: Do	ate:
	Dept. IT Application File Ref. No. (s):						
1	IFMS Ref No:						
F	Head of Account:						
S	Sanction Order No: /Date:						
1	Nature of Pay	yment:					
	•	(Aswo	uld be provid	ded by			
	the Deptt.)						
Description Details:							
Dept. IT Application File Ref. No. (s)	Total No. of Beneficiary*	Bill Gross Amount (Receive Content)	Bill Net Amount (Receive Payment)	Single Highest Amount	Single Lowest Amount	Other Details-I (Optional)	Other Details-II (Optional)
F	Rupees (		only)		<del>!</del>	<u> </u>	
<ol> <li>Certified that I have satisfied myself about the contents of the bill for which the claim is preferred.</li> <li>Certified that the amount claimed in this bill has not been drawn previously.</li> <li>*Individual claim details are as per the Beneficiary List generated from the IT Application system of</li> </ol>							
F	Pay Rs		Rupees(	only)			
Е	BT:						
(	Gross Total: Rupees (only)						
A	Accountant			Dat	e:		
Е	Examined						
S	Signature of				Si	gnature of	

Treasury Officer

99

Drawing and Disbursing Officer

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>19753</u>/F dated:- <u>03.07.2020</u> FIN-TRY-MEET-0001-2017(Part-II)

### OFFICE MEMORANDUM

Sub: Issue and delivery of Digitally Signed e-Authorities for pension, commutation, gratuity by Principal Accountant General (A&E), Odisha and Treasury Officer to the pensioner/family pensioner.

Authorization of pension/family pension to the retired State Government employees or their family is made as per the provisions of Odisha Civil Service (Pension) Rules-1992. In the extant process, the application for pension is examined and sanctioned by the Head of Office (HoO) and Pension Sanctioning Authority (PSA) respectively. The Pension Sanctioning Authority submits the pension/family pension papers to the Principal Accountant General (A&E), Odisha for authorization of pensionary benefits. The submission of pension papers in the online mode using electronic platform of Integrated Financial Management System (IFMS) is already available and the detailed process for such submission have been notified by the Government in Finance Department vide Letter No. 32888/F Dated: 13/11/2017.

In the present system, pension authorities issued by the Principal Accountant General (A&E), Odisha such as Pension Payment Order (PPO)/Commuted Value of Pension (CVP)/Gratuity Payment Order (GPO) are physically transmitted from the office of Principal Accountant General (A&E), Odisha to the Treasury, Pension Sanctioning Authority and the pensioner. In this process, following difficulties are noticed:

- 1. Physical transmission leads to delay in final pension disbursement.
- 2. Possibility of loss of physical documents.
- 3. Difficulties in obtaining drawal particulars relating to provisional payment of retirement benefits.

Adhering to the principles of 5T and in an effort to ensure that pension payments are made timely to the retired employees and their families, arrangements have been made for issue of electronic Pension Payment

Order (e-PPO), electronic Gratuity Payment Order (e-GPO) and electronic Commuted Value of Pension Payment Orders (e-CVP) by the office of Principal Accountant General (A&E), Odisha for disbursement by Treasury Officers under the digital signature of the authorized officers. The new procedure will help in early disbursement of pension and easy retrieval and storage of pension documents for the pensioner. The detailed processes involved in issue, disbursement and handing over the Pension Payment Order (PPO) to the pensioner is outlined below:

### Submission of pension application and sanction of pension:

The Head of Office/Pension Sanctioning Authority would fill online application for pension and all the necessary column in the 'Pension Preparation' module of the IFMS along with uploading of mandatory attachments (like joint photograph, descriptive rolls, identification documents, OCS (P) form-5-A, History of Service, Statement of leave Accounts, loanee/non-loanee certificate, Specific NDCs, declaration under CSR 920(1) and 911, Departmental Data Sheet and e-Service Book) and should use Digital Signature Certificate (DSC) to authenticate the document. In this regard, Government in Finance Department O.M. No. 37122/F Dated: 01/11/2019 provides the detailed procedure.

Where e-service books have not yet been prepared or pension forms and service book are yet to be digitally signed, the ink signed copies of the pension papers processed in IFMS would be required to be sent for the time being to the O/o Principal Accountant General(A&E), Odisha along with the physical service book.

### Part-I & II of the e-Pension Payment Order:

Pension Payment Order (PPO) presently issued has 7 (Seven) different parts. Part-I & II of the PPO contains information provided by the Pension Issuing Authority (PIA). The information in rest of the parts of the PPO are recorded by the Treasury Officer under their seal and signature.

After thorough checking, cases where the required information and attached documents which have been downloaded are found to be in proper order, the O/o Pr. A.G (A&E) shall issue the digitally signed e-authorities i.e. Part-I & II of the PPO/FPPO/CVP/GPO and upload the .pdf copy of the authorities in respect of the retiring employee in IFMS as per the provision of IT Act 2000.

### Part-III of the e-Pension Payment Order:

Part-III of the present Pension Payment Order (PPO) provides space for the Treasury Officer to record the disbursal details relating to Pension, Gratuity, Commuted Value of Pension etc. In this part, the identification mark and signature /thumb impression of the pensioner is also recorded at the time of disbursement of first pension at the Treasury.

In the new process, the information relating to identification of the pensioner, actual date of disbursement of pension and retirement benefits namely PPO/CVP/GPO along with the amount and Treasury Voucher Number will be generated from IFMS under the digital signature of the Treasury Officer/IFMS server. This form will also contain space for the Treasury Officer to record any other observations relating to the fact whether pension/family pensioner is in receipt of any other pension. This part of the information will be recorded manually by the Treasury Officer, if the said information is not available in the system.

### Part-IV of the e-Pension Payment Order:

Part-IV of the Pension Payment Order (PPO) contains the information about revision of Pension/Family Pension/Dearness Allowance admissible to the pensioner. The above information would now be available from the Treasury portal or from the Treasury with digital signature of the Treasury Officer or the IFMS server. This part of the PPO can be downloaded by the pensioner or obtained from the Treasury from time to time as the need would arise.

### Part-V of the e-Pension Payment Order:

Part-V of the Pension Payment Order (PPO) contains information about the record of transfer of PPO from one Pension Disbursing Authority to another. A report in this regard will be available in the pensioners' corner of the IFMS portal for the pensioner to download or he/she can obtain the same from the concerned Treasury from time to time.

### Part-VI of the e-Pension Payment Order:

Part-VI of the Pension Payment Order (PPO) contains the information about periodical identification of the pensioner. Report will be available in IFMS in appropriate format in respect of periodical identification of the

pensioner which can be downloaded from the Treasury portal or can be obtained from the Treasury by the pensioner.

#### Part-VII of the e-Pension Payment Order:

Part-VII of the Pension Payment Order (PPO) provides for recording of the monthly pension disbursement details. This will now be available in the IFMS portal which can be downloaded by the pensioner. However, if so desired, he/she can obtain it from the concerned Treasury. The report generated from the portal will contain digital certification.

## Role and responsibility of Head of Office (HoO) and Pension Sanctioning Authority (PSA) in respect of e-Authority:

As soon as Pension Authorities are issued by the office of Principal Accountant General (A&E), Odisha, intimation copies of PPO/GPO/CPO shall be made available to the Head of Office and Pension Sanctioning Authority in their respective logins in IFMS. They can download the same for reference. Head of Office of the retiring pensioner/family pensioner where provisional pensionary benefits have been drawn should prepare the drawal particulars and forward the same to the concerned Treasury Officer for facilitating final disbursement.

IFMS is in the process of customizing its application to ensure that Part-I & II of the Authority will be available to the Treasury Officer only after the drawal particulars of the pensioners are furnished in the system by the Head of Office using his/her Digital Signature Certificate. This facility will help in early disbursement of pension and avoid inconvenience for pensioner/family pensioner. However, till such facility is available in the system, Head of Office will submit the drawal particulars of provisional retirement benefits sanctioned and paid to the pensioner to the Treasuries where the final disbursement will take place.

#### Tracking of pension and payment processing:

SMS will be sent to the pensioner, Head of Office and Pension Sanctioning Authority at each stage of processing of pension application. The pensioner can also download their copies of pension/commutation/gratuity authorities from the website of Principal A.G.(A&E), Odisha (<a href="www.agodi.cag.gov.in/agodisha">www.agodi.cag.gov.in/agodisha</a>) by using the same login id and password as used for downloading GPF Statements at present.

The pensioners can also register afresh in the website of A.G. Odisha by providing necessary credentials to avail the facility.

#### Intimation letter to the pensioner in the interim period:

Along with electronic Pension Payment Order (e-PPO), physical copy with ink singed PPOs will be transmitted to the Treasury and intimation letter to the pensioner for an interim period until completion of parallel run i.e. upto 30th September, 2020. The intimation letter for pension authorized to the pensioner/family pensioner will be dispatched in Registered post for production before the Pension Disbursing Authorities (Treasury Officer) for receiving payments during the interim period of parallel run. Alternatively the pensioner can also download the intimation letter through same process as followed for downloading the PPO/GPO/CPO.

## Role and responsibility of Treasury Officer in respect of electronic Pension Payment Order (e-PPO):

After authorization of the pensioner, the Treasury Officer will download the e-Authority in Part-I & II and handover the same to the pensioner which is digitally signed by the authorized Accounts Officer from the office of Principal Accountant General (A&E), Odisha. The Treasury Officer will also download the id documents and specimen signature of the pensioner uploaded by Pension Sanctioning Authority and verified by the Pr. A.G. office. Part-III of the e-PPO can be provided to the pensioner after the payment is complete under the digital signature of the Treasury Officer. The pensioner may visit the Treasury to obtain the same after receiving the payment or can download it from the portal as per his/her convenience.

Since, the office of Principal Accountant General (A&E), Odisha will not provide the Pension Payment Order (PPO) Book containing forms in I to VII, Directorate of Treasuries & Inspection, Odisha will make necessary arrangement along with stationeries to be made available to the Treasury Officer to provide the print copies of the above forms, if required by the pensioner. **Annexures are enclosed.** 

After the first payment is made, the information of such first payments made against each Authority (e-PPO/GPO/CPO) and also Treasury-wise list of first payments, would be made available in IFMS to the A.G. office. The same can also be downloaded in excel/csv format. Regarding revalidation of Authorities on becoming time-barred, manual correspondence as done, at present, would be resorted to, until a time provision is made in IFMS for

electronic correspondence between the Pr. A.G. office and the Treasuries which is under development. Requirement of any correction in the electronic authority would also be dealt, for the time being as per existing practice. Similarly, when an e-authority is required to be cancelled in the Pr. A.G. office, the Treasury Officer should download a copy of the e-authority, with a cancellation stamp along with last payment information on the body of the authority and send the same to the Pr. A.G. office through post for cancellation, as per the prevalent practice. A copy of such correspondence, preferably digitally signed, would be sent to the Pr. A.G. office by the Treasury Officer(s) through official email. While sending such request for cancellation, the Treasury Officer would disable the PPO through an option in IFMS, so that the same PPO cannot be utilized for any further payment. Required modification, to make all such correspondences through electronic mode in IFMS, between Treasury office and AG office, are being undertaken.

#### **Exceptions**

The above notification is not applicable to pension cases relating to MLA/High Court Judges/ Freedom Fighters/ pension payable at CPAO New Delhi/ Outgoing Special Seal Authorities/ Pro-rata pension/pension cases received offline etc. and in those cases, the present practice of issuing physical PPO would continue, until further orders.

#### Date of Implementation:

The PPO/FPPO/GPO/CVP Authorities will be electronically issued under the digital signature of the Authorized Officer of Principal Accountant General (A&E), Odisha on pilot basis from 1st July, 2020 and would run parallel to the existing system for three months. After completion of the pilot period of three months i.e. w.e.f.30th September, 2020, only the digitally signed e-Authorities received by the IFMS-Odisha would be honored.

#### Amendment of Treasury Code, OCS Pension Rules-1992:

The provisions contemplated in the Odisha Treasury Code, Vol-1 and OCS Pension Rules-1992 and elsewhere in the said Rules or any other Rules stand amended to the extent as mentioned in the aforesaid Memorandum.

Sd/Principal Secretary to Government

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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N. <u>26968/F</u> dated:- <u>06.10.2020</u> Fin-Try-Meet-0001-2017(Pt-II)

#### OFFICE MEMORANDUM

## Sub: Disbursement and Accounting of GPF final Payments in a single Nodal Treasury.

Final payment authorities relating to the General Provident Fund (GPF) / Teachers' Provident Fund (TPF) subscribers are issued at the time of their death, resignation or retirement by the respective Accounting Authorities, namely:- Accountant General (A & E) Odisha/ Controller of Accounts, Odisha. As per extant provisions and practice, Final GPF/TPF are issued in favour of the DDOs for drawal and disbursement to the retired Government Servants or legal heirs of the deceased. DDO has to generate a bill from IFMS system and submit the same to the treasury. Instances have come to notice of the Government, where the Final GPF/TPF Authorities are either returned for revalidation or for change in designation of the DDO to the Accounting Authorities. This has led to court cases with claim of interest for considerable delay in drawal and disbursement. These sorts of situations not only add to unproductive work in the Offices of all the Stakeholders but also put the retired Government servants or legal heirs into embarrassment.

In case of payment of pension and other retirement benefits, the authorities are directly issued to the treasuries with copy to the Pension Sanctioning Authority, where the Treasury Officer himself/herself acts as the Drawing and Disbursing Officer. It is now felt that the same principle can also be adopted for GPF final payments, even though pension is disbursed from the Consolidated Fund of the State, GPF involves the Public Account.

In view of above, to streamline the disbursement and accounting process of GPF Final Payments, the following revised procedure is laid down:

- State Pension Treasury will work as the nodal treasury for drawal and disbursement of all final payment cases.
- All GPF/TPF Final Payment authorities will be issued in favour of the State Pension Treasury (SPT) like pension authorities and a copy may be endorsed to the DDO of the establishment from which the employee retired for information only.

- Personal appearance of the payee may not be required, since the disbursement is to be made to the bank account of the payee, but not to the physical person.
- Based on GPF Account Number, the nodal treasury may retrieve bank details of salary account or provisional pension account of the retired Government Servant.
- Data capture of bank details may be avoided at treasury level to avoid possible errors.
- In case of deceased Government Servant, DDO forwards the Final Payment application along with the legal heir certificate. Pension Issuing Authorities (AG (A&E), Odisha/Controller of Accounts, Odisha) authorizes payment on share basis in favour of the eligible legal heirs. In such case, the bank account details of the family members would not be available in IFMS/HRMS. Nodal treasury may seek the Bank Details of the nominees from the Head of Office/DDO who had processed the Final Payment application. The Head of Office/ DDO shall collect and furnish the bank details in authentic electronic mode along with photocopy of the cancelled cheque or first page of the passbook for the purpose of authentication.
- Drawal and disbursement of GPF final withdrawals may be made by the nodal treasury and the digitally signed vouchers may be submitted to Accountant General's office.
- Electronic data of paid voucher consisting information such as;
   Voucher number, Voucher Date, Amount, GPF Account Number and Authority No., UTR Number and Date of Payment may be furnished from SPT to the Accounting Authorities for necessary seamless updation in their database.
- When online GPF final payment application will be introduced, DDOs
  may furnish the bank details and Mobile No. of the retired Government
  Servant in the final withdrawal application. In such case, Accounting
  Authorities can include the same in the Authority letter, which can be
  cross verified by the treasury at the time of passing pay order.
- Without generating individual authority letter for each GPF/TPF subscriber Accounting Authorities can issue one single authority with consolidated list to the nodal treasury, which would facilitate single bill with multiple beneficiaries at treasury end. This will help in timely release of payment to the subscribers.
- There are instances of forwarding GPF final withdrawal application to AG/COA office after several years of retirement. Head of Office and Pension Sanctioning Authorities are directed to ensure that the Fianl GPF/TPF payment applications are processed and sent to the

Accounting Authorities at least on month before the retirement. Under no case the Final Pension and Gratuity will be submitted to the Accounting Authorities without the application for the Final Payment application for GPF/TPF, as the delay in processing of Final Authorities add to the interest liability of the State and causes inconvenience and difficulty for the retired employee. Henceforth, responsibility will be fixed on the authority/ies responsible for such delay and the additional interest paid due to such delay will be recovered from the erring Officer/Official.

- In case of authorities already issued to DDOs and in the mean time the
  designation of DDO has been changed, the DDOs may submit the bill
  to treasuries along with the office order regarding change in
  designation or delegation of power to new officer. The treasuries are
  instructed to accept and honor the bill without returning to AG office
  for issue of revised authority.
- Director of Treasuries and Inspection, Odisha will prepare an instruction manual along with the roles, responsibility and manpower to be engaged for implementation of the aforesaid process for drawal of Final GPF through the State Pension Treasury and submit to this Department within two weeks for approval.

In view of the aforesaid instructions, the relevant provisions in Treasury Code, Odisha GPF Rule, TPF Rule and other codes and instructions are deemed to be amended. Steps are being taken for subsequent formal amendments shortly.

Sd/-**Principal Secretary to Government** 

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

\* \* \*

No. <u>6868</u>/F, Dated:- <u>26.02.2021</u> FIN-TRY-BT-0001/2020

From

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

To

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

Sub: Measures to prevent rush of expenditure towards the fag end of the Financial Year, 2020-21.

Sir.

I am directed to say that Finance Department have earlier intimated all Departments of Government / all Heads of Department to avoid rush of expenditure towards the fag end of the financial year and stick to the deadlines fixed for financial sanction, issue of allotment, re-appropriation and surrender of funds, submission of bills in the Treasuries and submission of proposal to Finance Department for release of funds in letter No.4108/F dated 04.02.2021. Besides, in view the difficulties faced by different Departments, Finance Department have further extended these deadlines vide letter No.6417/F, dated 24.02.2021.

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

#### 3. Presentation of bills in the Treasuries:-

The last date for submission of bills in the Treasuries has been intimated in advance in Finance Department letter No. 4108/F, dated 04.02.2021. In view of administrative convenience and the necessity to regulate the submission of different kinds of bills/claims in the Treasuries in a phased manner, the deadlines so fixed for presentation of bills/claims in the Treasuries are now revised and mentioned below.

SI.	Items	Deadline now			
No.		prescribed			
(i)	All bills pertaining to claims under the unit "Other Contingencies" and purchase of Machinery, Equipment & Vehicles, Share Capital Investment, Budgetary support in favour of Co-operatives, Industrial Enterprises, Public Sector Undertakings in shape of loan or Share Capital Investment and subsidy.	12.03.2021  No Treasury shall entertain any of these Bills, after 12.03.2021 on any account.			
(ii)	Re-submission of bills after due compliance, in respect of items as mentioned at (i) above which were objected to earlier.  18.03.2				
(iii)	All other bills except the categories enumerated at (i) above.	20.03.2021 Extension of this deadline would not be allowed on any account whatsoever.			
(iv)	Resubmission of bills after due compliance except those mentioned at (i) which were objected to earlier.	24.03.2021			
(v)	Presentation of fresh bills relating to :-	26.03.2021			
	<ul> <li>Relief expenditure,</li> <li>Energy charges/ Telephone charges,</li> <li>House Building/ Vehicle/ Medical Advance,</li> <li>Old age pension/Disability Pension/ widow Pension,</li> <li>Pre-Matric/Post Matric Scholarship,</li> <li>Junior Merit Scholarship to +2 students,</li> <li>Mid-day meal,</li> <li>Police /Fire Service / Jails Organization/ Vigilance organization,</li> <li>Home Election (Department),</li> <li>State Election Commission and other Election related bills.</li> <li>NPS contribution</li> <li>Bulk disbursement</li> <li>Online PL cheque</li> <li>Gem/e-procurement platform</li> </ul>				
(vi)	Claims relating to Central Sector Schemes and Centrally Sponsored Schemes (CSS), the Central Assistance for which is received on or after 20.03.2021	26.03.2021			
(vii)	Bills relating to PMAY and ITDP etc which are to be paid by transfer credit to the P.L. Account of the concerned DRDAs/ITDAs and all other bills which are passed for payment by transfer credit to deposit heads.	26.03.2021			

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

- 4. (i) Budgetary funds should not be transferred to Civil Deposit.
- (ii) No bill/ claim of any kind should be presented to the Treasury/Spl. Treasury/Sub-Treasury if the money to be withdrawn cannot be spent on or before 31.03.2021. Where the provision is not likely to be spent by 31.03.2021, the provision shall be surrendered under intimation to Finance Department in time. Un-spent balance of funds drawn out of the Budget Provision for the year 2020-21 should be deposited in Government Account within 31.03.2021. Such un-spent balances should, on no account, be carried over to the next financial year, as it will deflate the expenditure of the subsequent year on its refund to Government Account.
- (iii) Sufficient care should be taken to present the bills relating to Energy Charges, Expenditure on Relief, Externally Aided Projects, Rural Electrification i.e. (Biju Gramya Jyoti, Biju Saharanchala Bidyutikaran Yojana), BKVY, Dietary charges of Hospitals and Jails, Old Age Pension before the deadline.
- **(iv)** Under no circumstances should money be drawn and kept in D.C.R, Term Deposit, Bank Draft or in sealed bag or in any other form. Any such instance coming to notice would be treated as temporary misappropriation except when specifically authorized by Finance Department in writing.
- 5. (i) The time schedule set out above must be adhered to without any deviation. Under no circumstances, the accounts of any Treasury/Spl. Treasury/Sub-Treasury can be kept open beyond 31.03.2021 with a view to accommodating transactions of the current financial year. Under the Integrated Financial Management System (IFMS), all the Treasuries are connected to the Central Location at the Directorate of Treasuries & Inspection, Odisha, Bhubaneswar through intranet and the Controlling Officers and Drawing & Disbursing Officers have access to the System (IFMS) through the Budget Interface, Works and Forest Expenditure Modules of the Treasury Portal (internet). The transactions are made through the System. The IFMS does not provide for any backlog processing of transactions at any stage. As such exactly after 12.00 Midnight of 31st March 2021, which is technically the end of the current financial year 2020-21, the system would automatically disable all the allotments for 2020-21 across the State for the

financial year 2020-21 and it would not be possible at all to carry out any transaction relating to the budget of 2020-21 after that. Besides, the e-kuber payment platform of the R.B.I which is using NEFT for settlement of claims and Core Banking System of Agency Banks will not accept last minute transactions. Hence, the Controlling Officers and D.D.Os are advised to avoid submission of bills in the Treasury after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2021. The Collectors as heads of the Treasury administration in the Districts will enforce these restrictions in the interest of financial discipline as any deviation from the prescribed time schedule will cause undue delay in submission of the accounts to the Accountant General, Odisha.

- In previous financial years, on 31st March, a number of Bills/ Cheques which were passed by the Treasuries/Sub-Treasuries in the late hours and sent to the respective Banks for payment could not be en-cashed as their computerized system did not admit the last minute transactions. The concerned Departments should, therefore, take advance action in this regard and advise the Controlling Officers & DDOs to avoid submission of bills in the Treasuries after the deadlines and ensure encashment of all claims presented in the Treasury/Bank before 31st March, 2021 as the centralized and computerized payment Platform of the Reserve Bank of India (R.B.I ) and Core Banking System of Agency Banks may not accept the last minute transactions. Besides, the e-disbursement system will also not be able to complete the cash transaction by 31st March, 2021 in such cases. The Cheque drawing DDOs of Forest and Engineering Departments are also advised to ensure issue of all electronic cheques sufficiently ahead so that the payment would be processed through the e-Kuber Platform of R.B.I. for settlement through National Electronic Fund Transfer (NEFT) before closure of the Financial Year 2020-21.
- (iii) The cash transactions pertaining to the current financial year are to be completed within 31st March, 2021 by all means. Since e-Disbursement is being processed on the e-Kuber Platform of R.B.I. and the payment settlements take place through NEFT, bills and electronic cheques approved by the Treasuries/Sub-Treasuries and the Cheque Drawing DDOs can be encashed till the last cycle of NEFT, which normally ends at 8.00 P.M. in every day. Accordingly, the last advise of Treasuries must be generated by 5.00 P.M. on 31st of March, 2021.
- 6. As stipulated in Subsidiary Rule 242 of Orissa Treasury Code, Volume I, money should not be drawn from the Treasury unless it is required for immediate disbursement. Besides, it is stipulated in Rule-6 of O.G.F.R, Volume-I that unless otherwise expressly authorized by any law or rule or order having

the force of law, moneys may not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department. Further, Rule-141 (3) of Odisha Budget Manual provides that no money should be drawn from the Treasury unless it is required for immediate payment. It is not permissible to draw money from the Treasury and keep them in Banks without sanction of Finance Department. Money should not be drawn from the Treasury simply on the ground that the charges have been sanctioned by competent authority. Nor is it permissible to draw money from the Treasury and then place it in deposit in order to avoid lapse of allot ment. The system of electronic disbursement of Government payments directly to the beneficiary account has been introduced vide Finance Department O.M. No. 27444/F, dated 26.7.2012 with the objective of direct payment to the beneficiaries and vendors and to prevent parking of funds in bank accounts by the DDOs. However, instances have come to the notice of Government that money drawn by the DDOs is being kept unutilized for indefinite period. This adversely affects the Ways and Means position of the State. Drawal and retention of funds results in deferment/deprivation of the expenditure on priority items which are linked with developmental activities. In order to prevent drawal of money and retention thereof in shape of cash/bank draft, the DDOs must record a certificate on the body of the bills presented after 31st March, 2021 as follows:

- (i) "the money drawn in cash/bank drafts or up to the period 31.03.2021 has been disbursed by now except Rs.

  \_\_\_\_\_which would be disbursed by 30.04.2021 at the latest".
- (ii) Similarly, while presenting the pay bill for April, 2021 to be paid on or after 01.05.2021, the D.D.O. must record a certificate that:

"all money drawn in cash/bank draft up to the period 31.03.2021 have been fully disbursed and no amount is lying un-disbursed with him".

(iiI) While presenting the pay bill for the month of May, 2021 onwards, the D.D.O. must record a certificate to the effect that:

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

While scrutinizing the bills to be presented during 2021-22, the Treasury Officers must check and ensure that a certificate is recorded on the body of the bill by the D.D.O. concerned to the effect that no amount of money drawn from Treasury/Bank has been kept in deposit account without specific prior approval of Finance Department.

- 7. It is observed that the cash balance Certificate is being furnished in a routine manner although huge amounts remain un-disbursed for a long period, which seriously affects the Ways & Means position. The DDOs shall therefore furnish a cash balance report as on 15.04.2021 in the enclosed proforma (at Annexure-'A') to the Collector of the District by 20.04.2021 and the Collector in turn will report directly to Finance Department (Ways & Means Branch) the name of DDOs who have drawn money up to 31st March 2021 but have not disbursed it by 15.04.2021. A copy of such report should also be endorsed to the concerned Heads of Department.
- Instructions have been issued vide Finance Department letter No.23583/F, dated 10.07.2019 and letter No.32215/F, dated 21.11.2014 that money should not be drawn from the Treasury by the DDOs unless it is required for immediate disbursement. Un-authorized parking of Government money in Bank Account in contravention of financial rules and instructions issued by Finance Department is strictly prohibited. It has been stipulated in the above mentioned circulars of Finance Department that if any such instance of un-authorized parking of money is noticed, the concerned DDO shall be liable for disciplinary action under Rule – 15 of the OCS (CC&A) Rules, 1962. As per instructions issued vide Finance Department Circular No. 32215/F, dated 21.11.2014, the Heads of Department and Collectors shall cause enquiry into the matter of unauthorized parking of Government money in bank accounts after obtaining information from the Treasury Officers/ Drawing and Disbursing Officers/Autonomous Agencies of the Districts. In case, instances of irregularity are found, the matter should be reported to respective Heads of the Department/ Administrative Department. They should take disciplinary action against the concerned sanctioning authority as well as the DDO, committing such irregularity, under intimation to Finance Department and ensure that funds are drawn and transferred to implementing agencies only for actual expenditure and not for parking in Bank Account. The sanctioning authority and the Drawing & Disbursing Officers shall strictly follow these instructions.
- **9.** The D.D.Os under the administrative control of the Departments may be instructed to strictly follow these instructions.

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

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

Annexure-'A'

## Cash Balance Report of DDOs as on 15.04.2021

Name &	Name of the	Un-disbursed	Un-disbursed	Total amount	Break-up of the	Reasons for
Designation	Heads of	amount out of	amount out of	of un-	un-disbursed	drawal &
of the D.D.O.	Department/	money drawn	money drawn	disbursed	amount	retention of the
	Administrative Department	before 01.03.2021	in March, 2021	money	i.e. whether kept in cash/B.D./Banker 's Cheque/DCR or in unauthorized Bank Account.	un-disbursed amount in violation of SR 242 of OTC Vol- 1.
1	2	3	4	5	6	7
				(3+4)		

Signature

Designation of D.D.O

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No. <u>10176/F</u>., FIN-TRY-BT-0002/2017 Date:- <u>26.03.2021</u>

From

Sri Ashok K. Meena, IAS
Principal Secretary to Government

To

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

Sub: Online distribution of allotments through the IFMS Portal by all Administrative Departments to Controlling Officers and from Controlling Officers to DDOs / Divisions/ Projects for Annual Budget 2021-22.

#### Madam/Sir,

I am directed to invite reference to the subject cited above and to say that the Budget Estimates for 2021-22 has been laid before the Odisha Legislative Assembly and after enactment of the related Appropriation Bill; all Administrative Departments will be authorized to incur expenditure.

- 2. The provision made in the Annual Budget Estimates for 2021-22 will be made available in the Budget Interface and Work Expenditure Module of Odisha Treasury Portal (www.odishatreasury.gov.in/www.ifmsodisha.gov.in) on 26<sup>th</sup> March, 2021 enabling Administrative Departments to distribute the allotments to their Controlling Officers. The Controlling Officers in turn will be able to distribute the provisions allotted to them by the Administrative Departments to their DDOs.
- 3. The process of distribution of budgetary allocation should preferably be completed on or before **31**st **March**, **2021** in order to enable the Treasuries / Sub-Treasuries to process the claims pertaining to the next Financial Year.

However, the budgetary unit of appropriation which are covered under Global Allotment System need not be allocated to the DDOs by the respective Controlling Officers.

- 4. Sanction and release of funds from the Annual Budget 2021-22 would be regulated by specific instructions of Finance Department to be issued in this regard.
- 5. It is, therefore, requested that the Administrative Departments and Controlling Officers are to ensure distribution of budgetary allocation as per the above timeline and enable the DDOs to submit their claims and incur expenditure immediately after the enactment of the Appropriation Bill for 2021-22.

This may kindly be treated as MOST URGENT.

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

# MATTERS RELATING TO OGFR

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No_	<u>27928</u>	/F,	Dated <u>16.10.2020</u>
	FIN-COD-MISC-0008-20	017	

#### OFFICE MEMORANDUM

#### Sub: Preference to Local MSEs/Start-ups in Public Procurement

Finance Department vide Office Memorandum No 13290/F Dated 20.04.2013 issued Supplementary guidelines for procurement of goods from local MSEs. Later vide FDOM No 21926/F Dated 12.08.2015 the local MSEs are exempted from payment of EMD and on conclusion of the bidding process, if selected shall pay 25% of the value of performance security. Besides, Start-ups are also treated as par with MSEs and consequently exempted from payment of EMD and allowed concessional payment of Performance Security vide FDOM No 13681/F Dated 19.04.2018.

Now, in order to promote local MSEs (as defined in Odisha MSME Development Policy, 2016) / Start-ups (as defined under para-7 (vi) of Odisha Start-up Policy-2016) to enhance income and employment generation in the State, the State Government has pleased to issue the following supplementary instructions:

#### 3. Purchase from exclusive list:

(i) List of goods and services reserved for exclusive purchase from Micro & Small Enterprises (MSEs)/Start-ups located within the State of Odisha will be notified by MSME Department from time-to-time in terms of relevant provisions of Odisha MSME Development Policy, 2016 and "Odisha Procurement Preference Policy for Micro and Small Enterprises"-2015 and other relevant Acts and Rules. State Government Departments and its attached offices / State PSUs/ Autonomous Bodies/ Local Bodies/Co-operatives etc. are required to procure the items indicated in the exclusive list from the local MSEs/Start-ups as per the procedure prescribed in these guidelines.

Provided that the buyers have the option of buying the items, included in the Exclusive List, from GeM in case they are not able to get the items in desired quality and quantity. In such case permission for buying goods can be obtained from the next higher authority with sufficient justification.

(ii) Director of Export Promotion and Marketing (EPM) may entered into contract with local MSEs/Start-ups in respect of goods included in the exclusive list as notified by MSME Department and purchase of such goods by State Government Departments and its attached offices / State PSUs/Autonomous Bodies/ Local Bodies/Co-operatives etc. should be only from sources with whom such rate contracts have been entered into by placing order in accordance with the procedure outlined for this purpose by MSME Department.

Provided that the buyers have the option of buying the item from GeM for which Rate Contracts have been entered into, in case the buyer is not able to obtain the supply of goods in desired quality and quantity. In such case the buyer shall obtain permission from the next higher authority with sufficient justification.

#### 4. Purchase preference system for MSEs and Local Start-ups:

The quantum and manner of purchase preference to local MSEs / Startups in public procurement should be as notified by MSME Department under respective Rules/Guidelines.

#### 5. Purchase preference system under make in Odisha:

- (i). The State Government may, by notification, provide for mandatory procurement of any goods or services from any category of bidders, or provide for preference to bidders on the ground of promotion of locally manufactured goods or locally provided services under Make in Odisha initiatives.
- (ii). MSME Department shall act as nodal Department for issue of necessary order for special provisions for local Suppliers under "Make in Odisha" initiative in line with Public Procurement (Preference to Make in India) order, 2017 issued by Government of India.

#### 6. Bid Security:

i) To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or two-bid tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except Micro and Small Enterprises as defined in Odisha MSME Development Policy, 2016 and start-ups as defined under para- 7(vi) of Odisha Start-up Policy, 2016. The bidders should be asked to furnish the bid security along with

their bid. Amount of bid security should generally be between two to five per cent of the estimated value of the goods or services to be procured.

- to be indicated in the bidding document. The bid security may be obtained either in physical or electronic form in the shape of account payee demand draft, fixed deposit receipt, bank guarantee from any of the scheduled commercial banks in an acceptable form, safeguarding the purchaser's interest in all respects. The bid security is normally to remain valid for a period of forty-five days beyond the final bid validity period. The Model Bank Guarantee Format for furnishing EMD is at **Annexure-A**.
- iii) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity period and latest by the 30th day after the award of the contract.
- **iv)** Bid security should be refunded to the successful bidder on receipt of performance security.

#### 7. Performance Security:

- i) To ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. In case of contracts for goods, the need for the Performance Security depends on the market conditions and commercial practice for the particular kind of goods. Performance security should be for an amount of five to ten per cent of the value of the contract.
- ii) Performance security may be furnished either in physical or electronic form in the shape of an account payee demand draft, fixed deposit receipt from a commercial bank, bank guarantee from a commercial bank for safeguarding the purchaser's interest in all respects. The Model Bank Guarantee Format for Performance Security is at **Annexure-B.**
- iii) Micro and Small Enterprises as defined in Odisha MSME Development Policy, 2016 and start-ups as defined under para-7(vi) of Odisha Start-up Policy, 2016 are allowed concessional payment of performance security @ 25% of performance security prescribed for normal bidders.
- **iv)** Performance security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.
- 8. Relaxation of prior turnover and prior experience criteria in bidding document: The condition of prior turnover and prior experience may be relaxed/waived for local MSEs / Start-ups subject to meeting of quality & technical specifications and making suitable provisions in the bidding

document as per the guidelines issued by MSME Department from time to time.

**9. Removal of doubts:** Where a doubt arises as to the interpretation of any provisions of these Guidelines, the matter may be referred to Finance Department for clarification.

Detailed guidelines for providing preference to local MSEs/Start-ups in public procurement shall be issued by MSME Department.

These instructions shall be deemed to be a part of Odisha General Financial Rule.

By order of Governor

Sd/-

**Principal Secretary to Government** 

#### **ANNEXURE-A**

#### [See Para-6]

Whereas

#### \*\* Model Bank Guarantee Format for furnishing EMD

dated	called 	the "tend for	derer") ha the	supp	their offer oly of
•••••	called the	 e "tender")			tender enquiry
WEregistered	office a (hereir	t nafter calle for w	ofed the "P vhich payme	are urchaser) in ent will and tru	sents that having our bound unto the sum of uly to be made and assigns by
these present					,
Sealed with th Common Sea THE CONDITIO	l of the sa			y of	20

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

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

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

Our		branch
is liable to pay the g any part thereof ur us at ourby us at our	* (Name & Address of the .guaranteed amount depending of a der this Bank Guarantee only an* branch a written claim or* branch on or before arged of all liabilities under this guarantee	on the filing of claim and and only if you serve upon demand and received to Dtotherwise
 Bank)	(Signature of the au	uthorized officer of the
,		
	Name an	d designation of the
officer		
the Branch	Seal, name & address of the	e Bank and address of

<sup>\*</sup> Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State head quarters.

<sup>\*\*</sup>Annexure-I and Para-21 of FD Office Memorandum No. Code-27/2011-4939/F dated 13.12.2012

#### **ANNEXURE-B**

[See Para-7]

#### \*\* Model Bank Guarantee Format for Performance Security

To

#### The Governor of Odisha.

"the contract").
AND WHEREAS it has been stipulated by you in the said contract that the supplier shall furnish you with a bank guarantee by a scheduled commercial bank recognized by you for the sum specified therein as security for compliance with its obligations in accordance with the contract;
AND WHEREAS we have agreed to give the supplier such a bank guarantee;
NOW THEREFORE we hereby affirm that we are guarantors and responsible to you, on behalf of the supplier, up to a total of
We hereby waive the necessity of your demanding the said debt from the supplier before presenting us with the demand.
We further agree that no change or addition to or other modification of

the terms of the contract to be performed thereunder or of any of the contract documents which may be made between you and the supplier shall in any way release us from any liability under this guarantee and we

hereby waive notice of any such change, addition or modification.

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

Our	branc	h at		* (Name	∍ &
Address of the	* branch) is I	liable t	o pay the	guarant	eed
amount depending on the filir	ng of claim ar	nd any	part there	of under	this
Bank Guarantee only and only	y if you serve u	pon u	at our	•••••	*
branch a written claim	or demand	and	received	by us	at
our* branch or	n or before Dt		otherwi	se bank	shall
be discharged of all liabilities un	nder this guarc	intee t	nereafter.		
(Signature of the authorized officer of the Bank)					
Name and designation of the officer					
	• • • • • • • • • • • • • • • • • • • •				
Seal, name & address of the Bai	nk and address	s of the	Branch		

<sup>\*</sup> Preferably at the headquarters of the authority competent to sanction the expenditure for purchase of goods or at the concerned district headquarters or the State headquarters.

<sup>\*\*</sup> Annexure-II and Para-21 of FD Office Memorandum No. Code-27/2011-4939/F dated 13.12.2012

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No	27945	_/F	Dated <u>16.10.2020</u>
	FIN-COD-MISC-0007-2019		

#### OFFICE MEMORANDUM

#### Sub: Restriction on Public Procurement from bidders of certain countries

Finance Department, Government of Odisha have issued guidelines for procurement of goods, pending revision of Odisha General Financial Rules, vide FD OM No. 4939/F, dated: 13.02.2012 in the lines of General Financial Rules 2005 and the "Manual on Policies and Procedures for Procurement of Goods" issued by Government of India.

- 2. Government of India, Ministry of Finance, Department of Expenditure has amended the provision of GFR by insertion of a new clause issued for putting restriction on Public Procurement from bidders of certain countries on ground of defence of India or matters directly or indirectly related thereto, including national security. Accordingly, an Order has been issued thereunder requiring prior registration of bidders from countries sharing a land border with India.
- 3. Further, Government of India have also directed the State Government to implement the said order as per the provision in **Article-257 (1)** of the Constitution of India in respect of procurement made by the State Government, State public undertakings, local bodies and all agencies controlled by them as well as PPP projects receiving financial support from State Governments or State Government public sector enterprises / undertakings.
- 4. Given the fact that defence of India and national security is paramount for the State and keeping in view the circumstances, the State Government decided to amend Para-3 of FDOM No 4939/F, dated: 13.02.2012 by inserting sub-para-3 (vii) as under:
  - "3 (vii) Notwithstanding anything contained in Procurement Guidelines of the State Government, Finance Department may, by order in writing, impose restrictions, including prior registration and/or screening, on procurement from bidders from a country or countries, or a class of countries, on grounds of defence of India, or matters directly or indirectly

## related thereto including national security; no procurement shall be made in violation of such restrictions."

5. Now, as per the amended provision contained in Para-3 (vii) of the Guidelines for procurement of goods, the following guidelines are framed on the ground stated therein.

#### 6. Requirement of registration:

a) Any bidder from a country which shares a land border with India will be eligible to bid in any procurement whether of goods, services (including consultancy services and non-consultancy services) or works (including turnkey projects), only if, the bidder is registered with the Competent Authority, as specified below.

Notwithstanding anything contained above, the provision of this office memorandum is not applicable to bidders from those countries (even if sharing a land border with India) to which the Government of India has extended lines of credit or in which the Government of India is engaged in development projects.

Updated lists of countries to which lines of credit have been extended or in which development projects are undertaken are given in the website of the Ministry of External Affairs.

- b) The Competent Authority for the purpose of registration shall be the Registration Committee to be constituted by MSME Department. The Registration Committee shall have the following members:
  - i. An officer, not below the rank of Additional Secretary, designated for this purpose by MSME Department, who shall be the Chairman;
  - ii. Officers (ordinarily not below the rank of Deputy Secretary) representing the Home Department, Finance Department and of those Departments whose sectors are covered by applications under consideration;
  - iii. Any other officer whose presence is deemed necessary by the Chairman of the Committee.
- c) MSME Department shall lay down the method of application, format etc. for bidders.

- d) On receipt of an application seeking registration from a bidder from a country covered under Para-6 (a) above, the Competent Authority shall first seek political and security clearances from the Ministry of External Affairs and Ministry of Home Affairs, Government of India, as per guidelines issued from time to time. Registration shall not be given unless political and security clearance have both been received.
- e) The decision of the Competent Authority, to register such bidder may be for all kinds of tenders or for a specified type(s) of goods or services, and may be for a specified or unspecified duration of time, as deemed fit.
- f) However, if any bidder is aggrieved by the decision of the Committee, he may file an appeal before the Secretary, MSME Department, the Appellate Authority within 30 days of the decision of the Committee. **The decision of the Appellate Authority in this matter shall be final.**
- g) Registration granted by the Competent Authority of the Government of India shall also be valid for procurement by State- Governments and their agencies/ public enterprises etc. No fresh registration at the State level shall be required.
- h) The Competent Authority is empowered to cancel the registration already granted if it determines that there is sufficient cause. Such cancellation by itself, however, will not affect the execution of contracts already awarded. Pending cancellation, it may also suspend the registration of a bidder, and the bidder shall not be eligible to bid in any further tenders during the period of suspension.
- i) For national security reasons, the Competent Authority shall not be required to give reasons for rejection/ cancellation of registration of a bidder.
- j) In transitional cases falling under **Para-8** of this Memorandum, where it is felt that it will not be practicable to exclude bidders from a country which shares a land border with India, a reference seeking permission to consider such bidders shall be made by the procuring entity to the Competent Authority, giving full information and detailed reasons. The Competent Authority shall decide whether such bidders may be considered, and if so shall follow the procedure laid down in the above paras.
- k) Registration granted by State Governments shall be valid only for procurement by the State Government and its agencies, public enterprises

etc. and shall not be valid for procurement in other states or by the Government of India and their agencies/public enterprises etc.

#### 7. This provision shall not apply in the following cases:

- (a) Cases where orders have been placed or contract has been concluded or letter/notice of award/ acceptance (LoA) has been issued on or before the date of this order; and
- (b) Cases falling under **Annex I.**

#### <u>Transitional cases</u>

- 8. Tenders where no contract has been concluded or no Letter of Acceptance (LoA) has been issued so far shall be handled in the following manner: -
- a) In tenders which are yet to be opened, or where evaluation of technical bid or the first exclusionary qualificatory stage (i.e. the first stage at which the qualifications of tenderers are evaluated and unqualified bidders are excluded) has not been completed: No contracts shall be placed on bidders from such countries. Tenders received from bidders from such countries shall be dealt with as if they are non-compliant with the tender conditions and the tender shall be processed accordingly.
- b) If the tendering process has crossed the first exclusionary qualificatory stage: If the qualified bidders include bidders from such countries, the entire process shall be scrapped and initiated de novo. The de novo process shall adhere to the conditions prescribed in this Memorandum.
- c) As far as practicable, and in cases of doubt about whether a bidder falls under Para-6, a certificate shall be obtained from the bidder whose bid is proposed to be considered or accepted in terms of **para-13**, **Para-14 & Para-15** of this Office Memorandum.

#### Incorporation in tender conditions

9. In tenders to be issued after the date of this Memorandum, the provisions of **Para-6** and of other relevant provisions of this office memorandum shall be incorporated in the tender conditions.

#### Applicability of the provision of this Memorandum

- 10. Apart from Administrative Departments, Heads of Departments, attached and subordinate bodies, the provision of this Office Memorandum shall also be applicable to the following entity notwithstanding anything contained in procurement guidelines of the State:
- a. All Autonomous Bodies;
- b. All public sector undertakings
- c. Procurement in Public Private Partnership projects receiving financial support from the Government or public sector enterprises/ undertakings.

#### **Definitions**

- 11. "Bidder" (including the term 'tenderer', 'consultant' 'vendor' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency, branch or office controlled by such person, participating in a procurement process.
- 12. 'Tender' will include other forms of procurement, except where the context requires otherwise.
- 13. "Bidder from a country which shares a land border with India" means:
- a. An entity incorporated, established or registered in such a country; or
- b. A subsidiary of an entity incorporated, established or registered in such a country; or
- c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
- d. An entity whose beneficial owner is situated in such a country; or
- e. An Indian (or other) agent of such an entity; or
- f. A natural person who is a citizen of such a country; or
- g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.
- 14. "Beneficial owner" for the purpose of **Para-13 (d)** above will be as under:

a) In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person(s), has a controlling ownership interest or who exercises control through other means.

#### Explanation—

- a. "Controlling ownership interest" means ownership of, or entitlement to, more than twenty-five per cent of shares or capital or profits of the company;
- b. "Control" shall include the right to appoint the majority of the directors or to control the management or policy decisions, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
- b) In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than **fifteen percent** of capital or profits of the partnership;
- c) In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than **fifteen percent** of the property or capital or profits of such association or body of individuals;
- d) Where' no natural person is identified under (a) or (b) or (c) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
- e) In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with **fifteen percent** or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
- 15. "Agent" for the purpose of this Order is a person employed to do any act for another, or to represent another in dealings with third persons.

#### <u>Sub-contracting in works contracts</u>

16. In works contracts, including turnkey contracts, contractors shall not be allowed to sub-contract works to any contractor from a country which shares

a land border with India unless such contractor is registered with the Competent Authority. The definition of "contractor from a country which shares a land border with India" shall be as in Para-13 above. This shall not apply to sub-contracts already awarded on or before the date of this Office Memorandum.

#### **Certificate regarding compliance**

17. A certificate shall be taken from bidders in the tender documents regarding their compliance with this Order. If such certificate given by a bidder whose bid is accepted is found to be false, this would be a ground for immediate termination and further legal action in accordance with law.

#### Validity of registration

18. In respect of tenders, registration should be valid at the time of submission of bids and at the time of acceptance of bids. In respect of supply otherwise than by tender, registration should be valid at the time of placement of order. If the bidder was validly registered at the time of acceptance / placement of order, registration shall not be a relevant consideration during contract execution.

#### <u>Government E-Marketplace(GeM)</u>

19. GeM SPV shall, as soon as possible, require all vendors/bidders registered with GeM to give a certificate regarding compliance with the order of Government of India, and after the date fixed by it, shall remove" non-compliant entities from GeM unless/ until they are registered in accordance that Order.

#### **Model Clauses/ Certificates**

20. Model Clauses and Model Certificates which may be inserted in tenders /obtained from Bidders are enclosed as **Annex II.** While adhering to the substance of this Memorandum, procuring entities are free to appropriately modify the wording of these clauses based on their past experience, local needs etc. without making any reference to this Department.

By order of Governor.

Sd/-

**Principal Secretary to Government** 

# Annex-I (Special Cases)

- A. Procurement of medical supplies directly related to containment of the Covid-19 pandemic till **31**<sup>st</sup> **December 2020**, shall be exempt from the provisions of this Office Memorandum.
- B. Bona fide procurements made through GeM without knowing the country of the bidder till the date fixed by GeM for this purpose, shall not be invalidated by this Office Memorandum.
- C. Bona fide small procurements, made without knowing the country of the bidder, shall not be invalidated by this Office Memorandum.
- D. In projects which receive international funding with the approval of the Department of Economic Affairs (DEA), Ministry of Finance, the procurement guidelines applicable to the project shall normally be followed, notwithstanding anything contained in this Office Memorandum and without reference to the Competent Authority. Exceptions to this shall be decided in consultation with Finance Department.
- E. This Office Memorandum shall not apply to procurement by Indian missions and by offices of government agencies/ undertakings located outside India.

#### Annex-II

## (Model Clause / Certificate to be inserted in tenders etc.)

(While adhering to the substance of the Office Memorandum, procuring entities and GeM are free to appropriately modify the wording of the clause/certificate based on their past experience, local needs etc.)

#### Model Clauses for Tenders

- Any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority.
- II. "Bidder" (including the term 'tenderer', 'consultant' or 'service provider' in certain contexts) means any person or firm or company, including any member of a consortium or joint venture (that is an association of several persons, or firms or companies), every artificial juridical person not falling in any of the descriptions of bidders stated hereinbefore, including any agency branch or office controlled by such person, participating in a procurement process.
- III. "Bidder from a country which shares a land border with India" for the purpose of this Order means:
  - a. An entity incorporated, established or registered in such a country; or
  - b. A subsidiary of an entity incorporated, established or registered in such a country; or
  - c. An entity substantially controlled through entities incorporated, established or registered in such a country; or
  - d. An entity whose beneficial owner is situated in such a country; or
  - e. An Indian (or other) agent of such an entity; or
  - f. A natural person who is a citizen of such a country; or
  - g. A consortium or joint venture where any member of the consortium or joint venture falls under any of the above.
- IV. The beneficial owner for the purpose of (iii)(d) above will be as under:
  - 1. In case of a company or Limited Liability Partnership, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has a controlling ownership interest or who exercises control through other means.

#### Explanation-

- a. "Controlling ownership interest" means ownership of or entitlement to more than twenty-five per cent. of shares or capital or profits of the company;
- b. "Control" shall include the right to appoint majority of the directors or to control the management or policy decisions including by virtue of their shareholding or management rights or shareholders agreements or voting agreements;
- 2. In case of a partnership firm, the beneficial owner is the natural person(s) who, whether acting alone or together, or through one or more juridical person, has ownership of entitlement to more than fifteen per cent of capital or profits of the partnership;
- 3. In case of an unincorporated association or body of individuals, the beneficial owner is the natural person(s), who, whether acting alone or together, or through one or more juridical person, has ownership of or entitlement to more than fifteen per cent of the property or capital or profits of such association or body of individuals;
- 4. Where no natural person is identified under (1) or (2) or (3) above, the beneficial owner is the relevant natural person who holds the position of senior managing official;
- 5. In case of a trust, the identification of beneficial owner(s) shall include identification of the author of the trust, the trustee, the beneficiaries with fifteen per cent or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.
- V. An Agent is a person employed to do any act for another, or to represent another in dealings with third person.
- VI. [To be inserted in tenders for Works contracts, including Turnkey contracts] The successful bidder shall not be allowed to sub-contract works to any contractor from a country which shares a land border with India unless such contractor is registered with the Competent Authority.

## Model Certificate for Tenders (for transitional cases as stated in Para-8 of this Office Memorandum)

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I hereby certify that this bidder is not from such a country and is eligible to be considered."

#### **Model Certificate for Tenders**

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority. I hereby certify that this bidder fulfils all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.}"

#### Model Certificate for Tenders for Works involving possibility of sub-contracting

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India and on subcontracting to contractors from such countries; I certify that this bidder is not from such a country or, if from such a country, has been registered with the Competent Authority and will not sub-contract any work to a contractor from such countries unless such contractor is registered with the Competent Authority. I hereby certify that this bidder fulfils all requirements in this regard and is eligible to be considered. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.}"

#### Model Certificate for GeM

"I have read the clause regarding restrictions on procurement from a bidder of a country which shares a land border with India; I certify that this vendor/ bidder is not from such a country or, if from such a country, has been registered with the Competent Authority. I hereby certify that this vendor/ bidder fulfil all requirements in this regard and is eligible to be considered for procurement on GeM. [Where applicable, evidence of valid registration by the Competent Authority shall be attached.}"

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No	1492	/F,	Dated <u>13.01.2021</u>
FIN-C	OD-MISC-0008-20	17	

From

Shri Ashok Kumar Meena, IAS Principal Secretary to Government

To

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

Sub: Procurement of Goods and Services in electronic Marketplace.

Sir/Madam,

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

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

- 3. The fundamental principle of public procurement aims at bringing efficiency, economy and transparency and for fair and equitable treatment of suppliers and promotion of competition in public procurement. Besides the above principle, procuring authority should satisfy itself that the price is reasonable and consistent with the required quality as per Para-3 (iv) of FD OM No.4939/F Dated 13.02.2012.
- 4. In view of the above, it is now clarified that the procuring authority shall either procure goods or services through open tender or any authorised electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. without compromising the above fundamental objective of public procurement and after ascertaining that the price is reasonable and consistent with the required quality.
- 5. Keeping in view the above objectives, the procuring authority shall decide the mode of procurement i.e open tender or e-procurement platform viz. e-procurement portal of the State, GeM platform, MSTC platform etc. as follows:
  - i. If the goods or services are to be procured from e-platform, Reverse Auction (RA) and Analytics tools available on such platform shall be mandatorily used to ensure reasonableness of price.
  - ii. In case the procuring authority decides to procure the goods or services through open tender, simultaneous bidding on e-platform may be made to ascertain the reasonableness of price.

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

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

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

Yours faithfully,

Sd/-

**Principal Secretary to Government** 

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No	8943	/F	Dated <u>18.03.2021</u>
FIN-C	COD-MISC-0007-20	19	

### OFFICE MEMORANDUM

Sub: Bid Security / Earnest Money Deposit (EMD)

To safeguard against a bidder's withdrawing or altering its bid during the bid validity period, Bid Security (also known as Earnest Money Deposit) is obtained from bidders except those who are exempted from paying Bid Security as per para-21 of FDOM No 4939/F Dated 13.02.2012. Besides, the State Government have exempted Micro and Small Enterprises (MSEs) as defined in Odisha MSME Development Policy, 2016 and Start-ups as defined under Odisha Start-ups Policy, 2016 from payment of Bid Security while participating in tenders vide FDOM No 27928/F Dated 16.10.2020.

- 2. The State Government is in receipt of many representations that on account of slowdown in economy due to the pandemic, there is acute financial crunch among vendors, which in turn is affecting timely execution of the contracts. It has also been represented that this may affect the ability of vendors to bid in tenders and hence reduce competition. Besides, Government of India have made provision in Rule-171 of General Financial Rule, 2017 asking the bidders for executing a "Bid Security Declaration" in lieu of Bid Security with stipulation that if they withdraw or modify their bids during period of validity etc., they will be suspended for the time specified in the tender documents.
- 3. Considering the difficulties faced by the vendors and to facilitate competition in wake of slowdown of the economy due to Covid-19 pandemic, it is hereby decided that **no provisions regarding Bid Security should be kept in the Bid Documents and only provision for "Bid Security Declaration" should be kept.** Further, wherever, there are compelling circumstances to ask for Bid Security, the same should be done only with the approval of the next higher authority to the authority competent to finalize the tender.
- 4. These instructions shall be applicable for all kinds of procurements viz Goods, Consultancy, Non-consultation and Works.

- 5. These instructions shall be deemed to be a part of Odisha General Financial Rules.
- 6. Works Department shall make suitable amendment in the relevant provisions of OPWD Code.
- 7. The above instructions will be applicable for all the tenders issued till 31.12.2021.

By Order of Governor

Sd/-

**Principal Secretary to Government** 

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No	8952	/F	Dated <u>18.03.2021</u>
FIN-C	OD-MISC-0007-2019	•	

### OFFICE MEMORANDUM

### Sub: Performance Security

To ensure due performance of contract **Performance Security** is to be obtained from the successful bidder which is awarded the contract at the rate of **five to ten per cent** of the value of the contract as per para-22 of FDOM No 4939/F Dated 13.02.2012.

- 2. On account of slowdown in economy due to the pandemic, the State Government is in receipt of many representations that there is acute financial crunch among many commercial entities and contractors, which in turn is affecting timely execution of the contracts. It has also been represented that this may affect the ability of contractors to bid in tenders and hence reduce competition. Requests are being received for reduction in quantum of Security Deposits in the Government contracts. Besides, Government of India have also reduced the rate of Performance Security from **five to ten per cent** to three per cent of the value of the contract.
- 3. In view of the above, the State Government is pleased to reduce Performance Security from existing five to ten per cent to three per cent of the value of the contract for all existing contracts. However, the benefit of the reduced Performance Security will not be given in the contracts under dispute wherein arbitration/ court proceedings have been already started or are contemplated.
- 4. All tenders / contracts issued/ concluded till **31.12.2021** should also have the provision of reduced Performance Security.
- 5. In all contracts where Performance Security has been reduced to 3%, in view of above stipulations, the reduced percentage of Performance Security shall continue for the entire duration of the contract and there should be no subsequent increase of Performance Security even beyond **31.12.2021**. Similarly, in all contracts entered into with the reduced percentage of Performance Security of 3%, there will be no subsequent increase in Performance Security even beyond **31.12.2021**.

- 6. Wherever, there is compelling circumstances to ask for Performance Security in excess of three per cent as stipulated above, the same should be done only with the approval of the next higher authority to the authority competent to finalise the particular tender. Specific reasons justifying the exception shall be recorded.
- 7. These instructions will be applicable for all kinds of procurements viz. Goods, Consultancy, Works, Non-consulting Services etc.
- 8. These instructions shall be deemed to be part of Odisha General Financial Rules.
- 9. Works Department shall make suitable amendment in the relevant provisions of OPWD Code.

By Order of Governor

Sd/Principal Secretary to Government

# MATTERS RELATING TO GPF

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No	34905	/F,	Dated <b>31.12.2020</b>
	FIN-CS3-ADV-0002-2020		

### **ADDENDUM**

Sub: Liberalisation of provisions for withdrawal from General Provident Fund.

The following proviso shall be inserted below paragraph-5 of the Finance Department Office Memorandum No.17673/F., dated 05.06.2017.

"Provided that for this purpose, the Head of Department may delegate the Power of Authority to sanction withdrawal from GPF to a sub-ordinate officer under his control including the Head of Office."

Sd/Principal Secretary to Government

# MATTERS RELATING TO D.A. & T.I.

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### **OFFICE MEMORANDUM**

No	15231	<u>/</u> F,	Dated <u><b>15.05.2020</b></u>
	FIN-CS2-ALW-0005-2017		

Sub: Sanction of Dearness Allowance @ 10% enhancing the existing rate from 154% to 164% with effect from 01.07.2019 in favour of State Government employees drawing pay in pre-revised scales of Pay, 2008.

Government of India, Ministry of Finance, Department of Expenditure in their Office Memorandum No.1/3(1)/2008-E.II(B), dated 25.10.2019 have enhanced Dearness Allowance payable to the Central Government Employees from existing 154% to 164% with effect from 01.07.2019 in pre-revised scales as per the 6<sup>th</sup> Central Pay Commission.

- 2. Now, considering the overall financial resources and fiscal target stipulated under Odisha Fiscal Responsibility and Budget Management Act, 2005, the State Government have been pleased to release additional dose of D.A. @ 10% enhancing the same from the existing rate of 154% to 164% on the Basic pay and Grade Pay taken together with effect from 01.07.2019 in respect of State Government Employees, who are drawing pay in pre-revised scales under the ORSP Rules, 2008.
- 3. This additional dose of D.A.@10% enhancing from the existing rate of 154% to 164% on the Basic Pay and Grade Pay taken together with effect from 01.07.2019 is applicable to the State Government Employees and Employees of Aided Educational Institutions drawing pay under ORSP Rules, 2008 and the manner of payment to the State Government Employees as above is also applicable to the following categories of employees drawing pay under ORSP Rules, 2008.
  - i) The Teaching and Non-Teaching staff of Universities who are in receipt of regular scale of pay under ORSP Rules, 2008 for whom the State Government is bearing full salary cost. These also include teachers of

Universities who enjoy AICTE/UGC scale under ORSP (College Teachers) Rules, 2010 and Medical College Teachers under ORSP (Medical College Teachers) Rules, 2010.

- ii) Subordinate Judicial officers drawing their pay in accordance with Law Department Resolution No.8318/L dated 02.08.2010.
- iii) Work-Charged Employees drawing in regular scale of pay under the ORSP Rules, 2008.
- iv) Job Contract Workers of Consolidation and Settlement Organisation who are in receipt of fixed pay in regular scale of pay under ORSP Rules, 2008 and D.A. sanctioned thereon from time to time.
- **4.** D.A. in accordance with this Memorandum will also be admissible to the State Government Employees, who were in service on the 1<sup>st</sup> July, 2019 and drawing pay under ORSP Rules, 2008 but have ceased to be in service at the time of sanction of this enhanced D.A.
- **5.** The bill for drawal of this enhanced D.A. as per Pre-revised Scales of Pay i.e. under ORSP Rules, 2008 will be submitted to all Treasuries/Special Treasuries/Sub-Treasuries along with Pay Bill for the month **May, 2020 and onwards**.
- 6. The Additional dose of D.A. will be paid in cash and can be drawn in the Pay Bill of May, 2020 and onwards. The payment of arrears of Dearness Allowance from July, 2019 to April, 2020 on account of enhanced D.A. will be drawn and disbursed after drawal of salary of May, 2020.

By orders of the Governor

Sd/-Special Secretary to Government

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No	985	/F,	Dated <b>08.01.2021</b>
FIN-C	`\$3_PEN_0002_	2020	

### **ADDENDUM**

Sub: Sanction of Dearness Relief (TI) @ 5% enhancing the existing rate from 12% to 17% with effect from 01.07.2019 in favour of the State Government Pensioners/family pensioners.

The following proviso shall be inserted as paragraph-8 below the paragraph-7 of Finance Department Office Memorandum No.8834/F., dated 12.03.2020.

"The additional dose of Dearness Relief shall be admissible to the Pensioners/ Family Pensioners of Non-Government Aided Educational Institutions including Primary Schools under School and Mass Education Department and Non-Government Aided Educational Institutions under Higher Education Department."

Sd/Principal Secretary to Government

# MATTERS RELATING TO GST

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### **NOTIFICATION**

The 22<sup>nd</sup> June, 2020

- **S.R.O. No.138**/2020 In exercise of the powers conferred by section 168A of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the State Government, on the recommendations of the Goods and Services Tax Council, hereby notifies, as under,-
- (i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30<sup>th</sup> day of June, 2020, including for the purposes of—
  - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
  - (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below -

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above;
- (ii) where an e-way bill has been generated under rule 138 of the Odisha Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20<sup>th</sup> day of March, 2020 to 15<sup>th</sup> day of April, 2020, the validity

period of such e-way bill shall be deemed to have been extended till the 30<sup>th</sup> day of April, 2020.

2. This notification shall be deemed to have come into force with effect from the  $20^{th}$  day of March, 2020.

[No. 18491-FIN-CT1-TAX-0002/2020]

By order of the Governor

Sd/-

**Joint Secretary to Government** 

### **NOTIFICATION**

The 22<sup>nd</sup> June, 2020

- **S.R.O. No. 140**/2020 In exercise of the powers conferred by section 168A of the Odisha Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20<sup>th</sup> day of March, 2020 to the 29<sup>th</sup> day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30<sup>th</sup> day of June, 2020, whichever is later.
- 2. This notification shall come into force with effect from the  $20^{th}$  day of March, 2020.

[No. **18548** – FIN-CT1-TAX-0002/2020]

By order of the Governor

Sd/Joint Secretary to Government

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### **NOTIFICATION**

The 30th June, 2020

S.R.O. No.

- In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall be deemed to have come into force with effect from the 01st day of April, 2020.
- 2. In the Odisha Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

### "Table

SI.	Section under which	Category of registered persons	Rate of tax		
No.	composition levy is				
	opted				
(1)	(1A)	(2)	(3)		
1.	Sub-sections (1) and	Manufacturers, other than	half per cent. of the turnover		
	(2) of section 10	manufacturers of such goods as may	in the State or Union		
		be notified by the Government	territory		
2.	Sub-sections (1) and	Suppliers making supplies referred to	two and a half per cent. of		
	(2) of section 10	in clause (b) of paragraph 6 of	the turnover in the State or		
		Schedule II	Union territory		
3.	Sub-sections (1) and	Any other supplier eligible for	half per cent. of the turnover		
	(2) of section 10	composition levy under sub-sections	of taxable supplies of goods		
		(1) and (2) of section 10	and services in the State or		
			Union territory		
4.	Sub-section (2A) of	Registered persons not eligible under	three per cent. of the		
	section 10	the composition levy under sub-	turnover of supplies of		
		sections (1) and (2), but eligible to opt	goods and services in the		
		to pay tax under sub-section (2A), of	State or Union territory.".		
		section 10			

[No. **19365** - FIN-CT1-TAX-0001/2020]

By order of the Governor

Sd/-

**Joint Secretary to Government** 

### **NOTIFICATION**

The 8th July, 2020

S.R.O. No. — In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely: —

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Eighth Amendment) Rules, 2020.
  - (2) They shall be deemed to have come into force from 1st July, 2020.
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 67A, the following rule shall be substituted, namely:-

"67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B or FORM GSTR-1**, as the case may be.".

[No. **20219** - FIN-CT1-TAX-0001/2020]

By order of the Governor

Sd/-

**Joint Secretary to Government** 

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### **NOTIFICATION**

The 5th August, 2020

S.R.O. No. — In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Ninth Amendment) Rules, 2020.
  - (2) They shall be deemed to have come into force with effect from the  $30^{th}$  July, 2020.
- 2. In the Odisha Goods and Services Tax Rules, 2017, for **FORM GST INV-01**, the following form shall be substituted, namely:-

### "FORM GST INV – 1

(See Rule 48)

### Format or Schema for e-Invoice

Note 1: Cardinality means whether reporting of the item(s) is mandatory or optional as explained below:

- 0.1: It means that reporting of item is optional and when reported, the same cannot be repeated.
- **1..1**: It means that reporting of item is mandatory but cannot be repeated.
- **1..n**: It means that reporting of item is mandatory and can be repeated more than once.
- **0..n**: It means that reporting of item is optional but can be repeated more than once if reported. For example, *previous invoice reference is optional but if required one can mention many previous invoice references*.

Note 2: Field specification Number (Max length: m, n) indicates 'm' places before decimal point and 'n' places after decimal point. For example, Number (Max length: 3,3) will have the format 999.999

### SCHEMA Version 1.1

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.	Basic Details	11		Mandatory			Header for Basic Details
1.0	Version	11	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of Invoice specification.
1.1	IRN	11	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca80e 7433217b a4013750f20 46f229	This will be a unique reference number for the invoice.  However, the supplier will not be populating this field.  The registration request may not have this field populated.  The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request.  e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_ Type_Code	11	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/SE ZWP/SEZW OP/EXP WP/EXPWO P/DEXP	This will be the code to identify type of supply.  B2B: Business to Business B2C: Business to Consumer SEZWP: To SEZ with Payment SEZWOP: To SEZ without Payment EXPWP: Export with Payment EXPWOP: Export without Payment DEXP: Deemed Export
1.3	Document_ Type_Code	11	Code for Document Type	Mandatory	Enumerated List	INV / CRN / DBN	Type of Document:  INV for Invoice,  CRN for Credit Note,  DBN for Debit note.
1.4	Document_No.	11	Document Number	Mandatory	String (Max Length:16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_ Date	11	Document Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1.6	Additional_Curre ncy_Code	01	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR.
							One such additional currency may be used in the invoice, as per list published under ISO 4217 standard.
							List published and updated from time to time at https://www.icegate.gov.in/Webappl/CUR_ENQ
1.7	Reverse_Charg e	01	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_Applicabili ty_despite_Supp lier_and_Recipie nt_located_in_s ame_ State/UT	01	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length: 1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2.	Document_Peri od	01		Optional			Header for Document Period
2.1	Document_Perio d_Start _Date	11	Document Period Start Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the start date of the document period (delivery/invoice period).
							(This field is mandatory only if this section is selected)
2.2	Document_Perio d_End_ Date	11	Document Period End Date	Mandatory	String (DD/MM/YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period).
							(This field is mandatory only if this section is selected)
3.	Preceding Document / Contract Reference	01		Optional			Header for Preceding Document / Contract Reference
3.1	Preceding Document Reference	0n		Optional			Sub-header for Preceding Document Reference

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
3.1.1	Preceding_Docu ment_ Number	11	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes.
							Credit/Debit notes, against invoices can also be referred here.
							(This field is mandatory only if this section is selected)
3.1.2	Preceding_Docu ment_ Date	11	Date of Preceding Document	Mandatory	String (DD/MM/YYYY)	21/07/20 19	Date of preceding document/invoice.
							(This field is mandatory only if this section is selected)
3.1.3	Other_ Reference	01	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt / Contract References	0n		Optional			Sub-header for Receipt / Contract References
3.2.1	Receipt_Advice_ Reference	01	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_Advice _Date	01	Date of Receipt Advice	Optional	String (DD/MM/YYYY)	21/07/2019	Date of issue of receipt advice for advance.
3.2.3	Tender_or_Lot_R eference	01	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJAN 2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_Refere nce	01	Contract Reference	Optional	String (Max length:20)	CONT230720 19	This reference is kept for mentioning contract number, if supplies are made under any specific Contract
3.2.5	External_Refere nce	01	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_Referen ce	01	Project Reference	Optional	String (Max length:20)	PJTCODE01	This reference is kept for mentioning project number, if supplies are made under any specific project
3.2.7	PO _Ref_Num	01	PO Reference Number	Optional	String (Max length:16)	Vendor PO /1	This is the reference number of Purchase Order
3.2.8	PO_Ref_Date	01	PO Reference Date	Optional	String (DD/MM/YYYY)	21/07/2019	This is the date of Purchase Order.
4.	Supplier Information	11		Mandatory			Header for Supplier Information

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
4.1	Supplier_Legal_ Name	11	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZ Ltd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_Trade_ Name	01	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business Name, other than legal name
4.3	Supplier_GST IN	11	GSTIN of Supplier	Mandatory	String (Length:15)	29AADFV75 89C1ZX	GSTIN of the Supplier
4.4	Supplier_Addre ss1	11	Supplier Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)
4.5	Supplier_Addre ss2	01	Supplier Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier  (Building/Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_Place	11	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/Town/Village)
4.7	Supplier_State_ Code	11	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System
							List published and updated from time to time at <a href="https://www.icegate.gov.in/Webap">https://www.icegate.gov.in/Webap</a> pl/STATE ENQ
4.8	Supplier_Pincod e	11	Supplier PIN Code	Mandatory	Number (Length: 6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_Phon e	01	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_Email	01	Supplier e- mail	Optional	String (Max length:100)	supplier@ab c.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) pattern
5.	Recipient Information	11		Mandatory			Header for Recipient Information

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
5.1	Recipient_Legal _Name	11	Recipient Legal Name	Mandatory	String (Max. length:100)	PQR Pvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_Trade _Name	01	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.
5.3	Recipient_GSTI N	11	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR18 32C1ZX, URP	GSTIN of the Recipient, if available.  URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_Of_Suppl y_State_ Code	11	Place of Supply (State Code)	Mandatory	Enumerated List	29, 96	Code/State Code of Place of Supply as per GST System.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webappl/STATE_ENQ">https://www.icegate.gov.in/Webappl/STATE_ENQ</a>
5.5	Recipient_Addr ess1	11	Recipient Address 1	Mandatory	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/Flat no., Road/Street, Locality etc.)
5.6	Recipient_Addr ess2	01	Recipient Address 2	Optional	String (Max length:100)	# 1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any, of the Recipient (Building/Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_Plac e	11	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_State _Code	11	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient.  List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE_ENQ
5.9	Recipient_Pin code	01	Recipient PIN Code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality.  In case of export, Pincode need not be mentioned.
5.10	Country_Code_ of_Export	01	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2 / Indian Customs EDI system.

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
							List published and updated from time to time at <a href="https://www.icegate.gov.in/Webap">https://www.icegate.gov.in/Webap</a> <a href="pl/COUNTRY_ENQ">pl/COUNTRY_ENQ</a>
5.11	Recipient_Phon e	01	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_email _ID	01	Recipient e- mail ID	Optional	String (Max length:100)	billing@xyz.c om	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern
6.	Payee Information	01		Optional			Header for Payee Information
6.1	Payee_Name	01	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_Bank_A ccount_Number	01	Payee Bank Account Number	Optional	String (Max length:18)	38685017472 62	Bank Account Number of Payee
6.3	Mode_of_ Payment	01	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer etc.
6.4	Bank _ Branch_Code	01	Bank Branch Code	Optional	String (Max length:11)	SBIN987654 3	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_ Terms	01	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_ Instruction	01	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_Transfer_ Terms	01	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_ Terms	01	Direct Debit Terms	Optional	String (Ma x length:100)	Text	Terms, if any, to specify a direct debit.
6.9	Credit_Days	01	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7.	Delivery_ Information	01		Optional			Header for Delivery Information
7.1	Ship_To_ Details	01	Ship To Details	Optional	Refer A 1.0		Details of location to which the supply has to be delivered.
7.2	Dispatch_From _Details	01	Dispatch From Details	Optional	Refer	A 1.1	Details of location from where Supply has to be dispatched.

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
8.	Invoice Item Details	1n		Man datory			Header for Invoice Item Details
8.1	Item_List	1n	Item List	Mandatory	Refer A 1.2		Provides information about the goods and services being invoiced.
9.	Document Total	11		Man datory			Header for Document Total Details
9.1	Document_Tot al_Details	11	Document Total Details	Mandatory	Refer /	A 1.3	Details of document total including taxes.
10.	Extra Information	01		Optional			Header for Extra Information
10.1	Tax_Scheme	11	Tax Scheme	Mandatory	String (Max length: 10)	GST	To specify the tax/levy applicable  – GST (This field is mandatory only if this section is selected)
10.2	Remarks	01	Remarks	Optional	String (Max length: 100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	01	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice.  Lists published and updated from time to time at below URLs:  EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION_ENQ  Non-EDI Port Codes: https://www.icegate.gov.in/Webappl/nonlocation_det_all.jsp
10.4	Shipping_Bill_ Number	01	Shipping Bill Number	Optional	String (Max length: 20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_Bill_ Date	01	Shipping Bill Date	Optional	String(DD/M M/YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI System (ICES)
10.6	Export_Duty_ Amount	01	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
10.7	Supplier_Can_ Opt_Refund	01	Supplier Can Opt Refund	Optional	String (Length: 1)	Y/N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_GSTIN	01	e-Commerce Operator's GSTIN	Optional	String (Length: 15)	29ABCCR1 832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11.	Additional_ Supporting_ Documents	0n		Optional			Header for Additional Supporting Documents
11.1	Additional_ Supporting_ Documents_ URL	01	Additional Supporting Documents URL	Optional	String (Max length: 100)	http://www.x yz.com/abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_ Supporting _Documents_ base64	01	AdditionalSup porting Document in base64	Optional	String (Max length: 1000)	Base 64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_ Information	01	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers, etc.	Any additional information, names, values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade- specific information, Drug Licence Reg. No., FOB/CIF etc.
12.	E-way Bill Details	01		Optional			Header for e-way Bill Details
12.1	Transporter_ID	01	Transporter ID	Option al	String (Length: 15)	29AADFV75 89C1ZO	Registration / Enrolment Number of the transporter (This field is required if Part-A of E-waybill has to be generated)
12.2	Trans_Mode	01	Mode of Transportation	Optional	Enumerated List	1/2/3/4	Option to be provided based on mode of transport available on e-Way Bill Portal  1 for Road;
							2 for Rail;
							3 for Air;
							4 for Ship
							(This field is required if Part-B of e-way bill is also to be generated)
12.3	Trans_Distance	11	Distance of Transportation	Mandatory	Number (Max length: 4)	200	Distance of Transportation  (This field is mandatory only if this section is selected)

Sr. No.	Technical name of the field	Cardinality (01/ 11/ 0n/ 1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
12.4	Transporter_Na me	01	Transporter Name	Optional	String (Max length: 100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_Doc_No.	01	Transport Document Number	Optional	String (Max length: 15)	As/34/746	Transport Document Number  (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.6	Trans_Doc_Dat e	01	Transport Document Date	Optional	String (DD/MM/YYYY)	21/07/2019	Date of Transport document.  (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.7	Vehicle_No.	01	Vehicle Number	Optional	String (Max. length: 20)	KA12KA123 4 or KA12K1234 or KA123456 or KAR1234	Vehicle Registration Number  (This field is mandatory if mode of Transport is Road)
12.8	Vehicle_Type	01	Vehicle Type	Optional	Enumeration List	O/R	To mention nature of vehicle:  O: Over-Dimensional Cargo  R: Regular  (This field is mandatory if Part-B of e-way bill is also to be generated)
A 1.0	Ship To Details	01		Optional			Header for Annexure A 1.0: Ship To Details

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.0.1	ShipTo_Legal_ Name	11	Ship To Legal Name	Mandatory	String (Max length: 100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to.
							(This field is mandatory only if this section is selected)
A.1.0.2	ShipTo_Trade_ Name	01	Ship To Trade Name	Optional	String (Max length: 100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1.0.3	ShipTo_GSTIN	01	Ship To GSTIN	Optional	String (Length: 15)	36AABCT22 23L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1.0.4	ShipTo_Address 1	11	Ship To Address1	Mandatory	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to  (This field is mandatory only if this section is selected)
A.1.0.5	ShipTo_Address 2	01	Ship To Address2	Optional	String (Max length: 100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 2, if any, of the entity to whom the supplies are shipped to
A.1.0.6	ShipTo_Place	11	Ship To Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to.  (This field is mandatory only if this section is selected)
A.1.0.7	ShipTo_Pincode	11	Ship To Pincode	Mandatory	Number (Max length: 6)	560001	PIN code of the location to which the supplies are shipped to.  (This field is mandatory only if this section is selected)
A.1.0.8	Ship_To_State_ Code	11	Ship To State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webap">https://www.icegate.gov.in/Webap</a> pl/STATE_ENQ
							(This field is mandatory only if this section is selected)
A 1.1	Dispatch From Details	01		Optional			Header for Annexure A 1.1: Dispatch From Details
A.1.1.1	DispatchFrom_ Name	11	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched.  (This field is mandatory only if this

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
							section is selected)
A.1.1.2	DispatchFrom_ Address1	11	Dispatch From Address1	Mandatory	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched.  (This field is mandatory only if this section is selected)
A.1.1.3	DispatchFrom_ Address2	01	Dispatch From Address2	Optional	String (Max length: 100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1.1.4	DispatchFrom_ Place	11	Dispatch From Place	Mandatory	String (Max length: 100)	Bangalore	Place (City/Town/Village) of the entity from which goods are dispatched.  (This field is mandatory only if this section is selected)
A.1.1.5	DispatchFrom_ State_Code	11	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched.  List published and updated from time to time at <a href="https://www.icegate.gov.in/Webap">https://www.icegate.gov.in/Webap</a> pl/STATE ENQ  (This field is mandatory only if this section is selected)
A.1.1.6	DispatchFrom_P incode	11	Dispatch From Pincode	Mandatory	Number (Length: 6)	560087	Pincode of the locality of entity from where goods are dispatched.  (This field is mandatory only if this section is selected)
A 1.2	Item Details	1n		Mandatory			Header for Annexure A 1.2: Item Details
A.1.2.1	SI_No.	11	Serial Number	Mandatory	String (Max length: 6)	1,2,3	Serial number of the item
A.1.2.2	Item_Descriptio	01	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.3	Is_Service	11	Service	Mandatory	String (Length: 1)	Y/N	Specify whether supply is service or not.
A.1.2.4	HSN_Code	11	HSN Code	Mandatory	String (Max length: 8)	1122	To enter applicable HSN / SAC Code of Goods / Service

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.2.5	Batch Details	01		Optional	Refer A 1.4		Some manufacturers may mention batch details (in Section A 1.4)
A.1.2.6	Barcode	01	Barcode	Optional	String (Max length: 30)	b123	Barcode, if any, of the item.
A.1.2.7	Quantity	01	Quantity	Optional	Number (Max length: 10,3)	10	The quantity of items to be mentioned in the invoice.  This is mandatory only in case of goods.
A.1.2.8	Free_Qty	01	Free Quantity	Optional	Number (Max length: 10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1.2.9	Unit_Of_Measur ement	01	Unit of Measurement	Optional	String (Max length: 8)	Вох	The Unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1.2.10	Item_Price	11	Item Price	Mandatory	Number (Max length : 12,3)	500.5	Price per unit item.
A.1.2.11	Gross_Amount	11	Gross Amount	Mandatory	Number (Max length : 12,2)	5000	The gross price of an item (cost multiplied by quantity – rounded off to 2 decimal), exclusive of taxes.
A.1.2.12	Item_Discount_ Amount	01	Item Discount Amount	Optional	Number (Max length: 12,2)	10.25	Discount amount, if any, for the item.
A.1.2.13	Pre_Tax_Value	01	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	If pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately.  In some cases, the pre-tax value may be different from taxable value.  For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000.  Another example is in the case of real estate where pre-tax value may be different from taxable value.
A.1.2.14	Item_Taxable_V alue	11	Item Taxable Value	Mandatory	Number (Max length: 12,2)	5000	This is the value on which tax is computed. Value cannot be negative.

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.2.15	GST_Rate	11	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1.2.16	IGST_Amt	01	IGST Amount	Optional	Number (Max Length: 12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/UTGST should be reported.
A.1.2.17	CGST_Amt	01	CGST Amount	Optional	Number (Max Length: 12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals).  If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1.2.18	SGST_UTGST Amt	01	SGST/UTGST Amount	Optional	Number (Max length: 12,2)	650.00	Amount of SGST/UTGST payable per item(rounded off to 2 decimals).  If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1.2.19	Comp_Cess_Ra te_Ad_valorem	01	Compensation Cess Rate, Ad_Valorem	Optional	Number (Max length: 3,3)	2.5%	Ad valorem Rate of GST Compensation Cess, applicable, if any
A1.2.20	Comp_Cess_A mt_ Ad_Valorem	01	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length: 12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (based on value of the item)
A1.2.21	Comp_Cess_A mt_Non_Ad_Val orem	01	Compensation Cess Amount, Non ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity, number etc.)
A1.2.22	State_Cess_Rat e_ad_valorem	01	State Cess Rate, Ad Valorem	Optional	Number (Max length: 3,3)	1.5 %	Ad valorem Rate of State/UT Cess, applicable, if any
A1.2.23	State_Cess_Amt _Ad_Valorem	01	State Cess Amount, ad valorem	Optional	Number (Max length: 12,2)	43.00	State/UT Cess amount, ad valorem (based on value of the item)
A1.2.24	State_Cess_Amt _Non_Ad_Valor em	01	State Cess Amount, non ad valorem	Optional	Number (Max length: 12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity, number etc.)
A.1.2.25	Other_Charges_ Item_Level	01	Other Charges (item level)	Optional	Number (Max length: 12,2)	874.95	Any other charges applicable at item level.  These may not be part of taxable

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
							value, e.g. in case of pure agent reimbursement.
A.1.2.26	Purchase_Order _Line_Referenc e	01	Purchase Order Line Reference	Optional	String (Max length: 50)	746/ABC/01	Reference of Purchase Order Line
A.1.2.27	Item_Total_Amt	11	Item Total Amount	Mandatory	Number (Max length: 12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges.
							However, this value excludes discount, if any.
A.1.2.28	Origin_Country_ Code	01	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country;  Code of country of export as per
							ISO 3166-1 alpha-2 / Indian Customs EDI system (ICES).
							List published and updated from time to time at <a href="https://www.icegate.gov.in/Webap">https://www.icegate.gov.in/Webap</a> <a href="pl/COUNTRY ENQ">pl/COUNTRY ENQ</a>
A.1.2.29	Unique_Serial_ Number	01	Unique Serial Number	Optional	String (Max length: 20)	553	Serial number, in case of each item having a unique number.
A.1.2.30	Product_Attrib ute_Details	0n	Optional	<u>Refe</u>	er A 1.5		Attribute details of product
A 1.3	Document Total Details	11		Mandatory			Header for Annexure A 1.3: Document Total Details
A.1.3.1	Taxable_Value_ Total	11	Total Taxable Value	Mandatory	Number (Max length: 14,2)	768439.35	This is the sum of the taxable values of all the items in the document.
A.1.3.2	IGST_Amt_Total	01	Total IGST Amount	Optional	Number (Max length: 14,2)	265.50	Total IGST amount for the invoice.
							Appropriate taxes based on rule will be applicable.
							For example, either of CGST & SGST/UTGST or IGST will be mandatory.
							As this is conditional mandatory, it is marked as 'optional'

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.3.3	CGST_Am_Tot al	01	Total CGST Amount	Optional	Number (Max length: 14,2)	65.45	Total CGST amount for the invoice.  Appropriate taxes based on rule will be applicable.  For example, either of CGST & SGST/UTGST or IGST will be
A.1.3.4	SGST_UTGST_	01	Total	Optional	Number (Max	65.45	As this is conditional mandatory, it is marked as 'optional'  Total SGST/UTGST amount for
7(10.7	Amt_Total	<b>01</b>	SGST/UTGS T Amount	Ориона	length: 14,2)	00.40	the invoice.  Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory.  As it is conditional mandatory, it is
A.1.3.5	Comp_Cess_A mt_Total	01	Total Compensatio n Cess Amount	Optional	Number (Max length : 14,2)	24.95	marked as 'optional'  Total GST Compensation Cess amount for the invoice (ad valorem as well as non-ad valorem)
A.1.3.6	State_Cess_Am t_Total	01	Total State Cess Amount	Optional	Number (Max length : 14,2)	5.45	Total State cess amount for the invoice (ad valorem as well as non-ad valorem)
A.1.3.7	Discount_Amt_I nvoice_Level	01	Invoice Level Discount Amount	Optional	Number (Max length: 14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1.3.8	Other_Charges _Invoice_Level	01	Other Charges (Invoice Level)	Optional	Number(Max length: 14,2)	200.00	This is Other charges, if any, applicable on total invoice value
A.1.3.9	Round_Off_Am ount	01	Round Off Amount	Optional	Number (Max length: 2,2)	31.21	This is round off amount of total invoice value
A.1.3.10	Total_Invoice_V alue_INR	11	Total Invoice Value in INR	Mandatory	Number (Max length: 14,2)	745249678. 50	The total value of invoice including taxes/GST and rounded to two decimals maximum.

Sr. No.	Parameter Name	Cardinality	Description	Whether optional or mandatory	Field Specifications	Sample Value	Explanatory Notes
A.1.3.11	Total_Invoice_V alue_FCNR	01	Total Invoice Value in FCNR	Optional	Number (Max length: 14,2)	\$5729.65	The total value of invoice in Additional Currency
A.1.3.12	Paid_Amount	01	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance.  It must be rounded to maximum 2 decimals.
A.1.3.13	Amount_Due_	01	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	Batch Details	01		Optional			Header for Annexure A 1.4: Batch Details
A.1.4.1	Batch_Number	11	Batch Number	Mandatory	String (Max Length: 20)	673927	Certain set of manufacturers may mention batch number details. (This field is mandatory only if this section is selected)
A.1.4.2	Batch_Expiry_ Date	01	Batch Expiry Date	Optional	String (DD/MM/YYYY)	21/11/2019	Expiry Date of the Batch, if any
A.1.4.3	Warranty_Date	01	Warranty Date	Option al	String (DD/MM/YYYY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	Attribute Details of Item	0n		Optional			Header for Annexure A 1.5: Attribute Details of Item
A.1.5.1	Attribute_Name	01	Attribute Name	Optional	String (Max Length: 100)	Colour	Attribute Name of the item.
A.1.5.2	Attribute_Value	01	Attribute Value	Optional	String (Max Length: 100)	Red, green, etc.	Attribute Value of item.".

[No. **22397** – FIN-CT1-TAX-0001/2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

### **NOTIFICATION**

The 5th August, 2020

S.R.O. No.

—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in Finance Department No. 10650-FIN-CT1-TAX-0002/2020, dated the 31st March, 2020 published in the Extraordinary issue No. 586 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 90/2020, namely:—

In the said notification, in the first paragraph,

- (i) After the words "other than" and before the words "those referred to in sub-rules", the words "a Special Economic Zone unit and" shall be inserted; and
- (ii) for the words "one hundred crore rupees", the words "five hundred crore rupees" shall be substituted.
- 2. They shall be deemed to have come into force with effect from 30<sup>th</sup> July, 2020.

[No. **22401** – FIN-CT1-TAX-0001/2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

### GOVERNMENT OF ODISHA FINANCE DEPARTMENT

#### **NOTIFICATION**

The 25th August, 2020

S.R.O. No. — In pursuance of the provisions of section 5 read clause (99) of section 2 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), (hereinafter referred to as the said Act), the State Government do hereby authorize, -

- (a) the Commissioner of State tax, Odisha for decisions or orders passed by the Additional or Joint Commissioner of State tax, Odisha; and
- (b) the Additional or Joint Commissioner of State tax, Odisha for decisions or orders passed by the Deputy Commissioner or Assistant Commissioner State tax, Odisha,

as the Revisional Authority under section 108 of the said Act.

[No. **23839** – FIN-CT1-TAX-0036/2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT \*\*\*\*\*\*

#### **NOTIFICATION**

The 28th August, 2020

S.R.O. No. — In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely: -

- 1. **Short Title and commencement. –** (1) These rules may be called the Odisha Goods and Services Tax (Tenth Amendment) Rules, 2020.
  - (2) Save as otherwise provided, they shall come into force on the date of their publication in the Odisha Gazette.
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 01st April, 2020, namely: -
  - "(4A) Where an applicant, other than a person notified under subsection (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in **Part B** of **FORM GST REG-01** under subrule (4), whichever is earlier."
- 3. In the said rules, in rule 9, with effect from 21st August, 2020,–
- (i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

"Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.";

(ii) in sub-rule (2), before the Explanation, the following proviso shall be inserted, namely: -

"Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in **FORM GST REG-03** may be issued not later than twenty one days from the date of submission of the application.";

- (iii) in sub-rule (4), for the word "shall", the word "may" shall be substituted; and
- (iv) for sub-rule (5), the following sub-rule shall be substituted, namely: -
  - "(5) If the proper officer fails to take any action, -
    - (a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub-section (6D) of section 25; or
    - (b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or
    - (c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or
    - (d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.".

4. In the said rules, in rule 25, with effect from 21st August, 2020, after the words "failure of Aadhaar authentication", the words "or due to not opting for Aadhaar authentication" shall be inserted.

[No. **24115** - FIN-CT1-TAX-0001/2020] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government** 

#### GOVERNMENT OF ODISHA FINANCE DEPARTMENT \*\*\*\*\*

#### **NOTIFICATION**

The 8th October, 2020

S.R.O. No.

- In exercise of the powers conferred by subrule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in Finance Department No. 10650-FIN-CT1-TAX-0002/2020, dated the 31st March, 2020 published in the Extraordinary issue No. 586 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 90/2020, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 22401-FIN-CT1-TAX-0001/2020, dated the 5th August, 2020 published in the Extraordinary issue No. 1001 of the Odisha Gazette, dated the 5th August, 2020 bearing S.R.O. No. 176/2020, namely:—

In the said notification, in the first paragraph, -

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted; and
- (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.
- 2. This notification shall be deemed to have come into force with effect from the 30<sup>th</sup> September, 2020.

[No. **27246** – FIN-CT1-TAX-0001/2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

#### GOVERNMENT OF ODISHA FINANCE DEPARTMENT \*\*\*\*\*

#### NOTIFICATION

The 8th October, 2020

S.R.O. No. — In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Eleventh Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 30<sup>th</sup> September, 2020
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-
- "(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.".
- 3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

"Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.".

- 4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:—
- "(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice."

[No. **27254** – FIN-CT1-TAX-0001/2020] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government** 

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT \*\*\*\*\*\*\*

#### **NOTIFICATION**

The 19th October, 2020

S.R.O. No. - In exercise of the powers conferred by subsections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Odisha Goods and Services Tax Act. 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19873-FIN-CT1-TAX-0022/2017, dated the 29th June, 2017 published in the Extraordinary issue No.1144 of the Odisha Gazette, dated the 29th June, 2017 bearing S.R.O. No. 306/2017, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 26865-FIN-CT1-TAX-0002/2020, dated the 1st October, 2020 published in the Extraordinary issue No. 1214 of the Odisha Gazette, dated the 1st October, 2020 bearing S.R.O. No. 210/2020, namely:-

In the said notification, in the Table, after serial number 19B and the entries relating thereto, the following serial number and entries against it shall be inserted under appropriate column, namely:—

"19C	9965	Satellite	launches	services	supplied	by	Indian	Nil	Nil."
		Space	Researc	h Org	ganisation,	,	Antrix		
		Corporat	ion Limited	d or New S	Space Indi	a Li	mited.		

2. This notification shall be deemed to have come into force with effect from the 16<sup>th</sup> day of October, 2020.

[No. **28138** -FIN-CT1-TAX-0002/2020]

By order of the Governor

Sd/-**Deputy Secretary to Government** 

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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NOTIFICATION
The 28th October, 2020

S.R.O. No.

—In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely:—

- 1. Short title and commencement. (1) These rules may be called the Odisha Goods and Services Tax (Twelfth Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 15th October, 2020.
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, for the first proviso, the following proviso shall be substituted, namely:-

"Provided that the Board may, on the recommendations of the Council, by notification, specify,—

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:".
- 3. In the said rules, for rule 67A, the following rule shall be substituted, namely:-
- "67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B or a Nil details of outward supplies under section 37 in FORM GSTR-1 or a Nil statement in FORM GST CMP-08 for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service

using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

- Explanation. For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.".
- **4.** In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely:—

"Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner."

5. In the said rules, with effect from the 20<sup>th</sup> day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 20<sup>th</sup> day of March, 2020 till the 15<sup>th</sup> day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020."

- 6. In the said rules, in rule 142, in sub-rule (1A),-
- (i) for the words "proper officer shall", the words "proper officer may" shall be substituted; and
- (ii) for the words "shall communicate", the word "communicate" shall be substituted.
- 7. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words "Total value", the words "Rate of Tax" shall be substituted.
- **8.** In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely: -

## "FORM GSTR-2A [See rule 60(1)]

#### **Details of auto drafted supplies**

(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)

							M	ont	th			
1.	GSTI	N										
2.	(a)	Legal name of the registered person										
	(b)	Trade name, if any										

### PART A

(Amount in Rs. all Tables)

## 3. Inward supplies received from a registered person including supplies attracting reverse charge

GSTIN	Trade/		Invoice	details		Rate (%)	Taxable	Amo	ount o	of tax		Place	Supply	GSTR-	GSTR-	GSTR-	Amendment	Tax period	Effective
of	Legal						value					of	attracting	1/5	1/5	3B filing	made, if any	in which	date of
supplier	name											supply	reverse	period	filing	status	(GSTIN,	amended	cancellatio
												(Name	charge		date	(Yes/ No)	Others)		n, if any
		No.	Туре	Date	Value			Integra	Centra	State/	Cess	of	(Y/N)						
								ted tax	tax	UT tax		State/							
												UT)							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

## 4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

Document	original			evised	deta	nils		Rate (%)	Taxable value	A	ımou	int of	tax	Place of supply (Name of S	Supply attracting reverse ch	GSTR-1/5 period	GSTR-1/5 filing date	GSTR-3B filing status (Yes	Amendment made (GSTIN,	Tax period of original r	Effective date of cancellation if
No.	Date	GSTIN	Trade / Legal name	No.	Туре	Date	Value			Integrated tax	Central tax	State/ UT	Cess	State/ UT)	charge (Y/N)		ë	es / No)	, Others)	record	on if any,
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

### 5. Debit / Credit notes received during current tax period

6	T		Credit /	Debit No	te Details					Amoun	t of tax		Place of su	Supply attra	G	GS	GSTR-3B	Amendment	Tax per	Effective d
GSTIN of supplier	Trade/ Legal name	No.	Note type	Note supply type	Date	Value	Rate (%)	Taxable value	Integrated tax	Central tax	State/ UT tax	Cess	supply (Name of State/UT)	attracting reverse charge (Y/N)	3STR-1/5 period	TR-1 /5 filing date	B filing status (Yes/ No)	ent made, if any (GSTIN, Others)	period in which amended	date of cancellation, if any
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
																	•			

#### 6. Amendment to Debit / Credit notes (Amendment to 5)

Deta orig docu	inal				Revis	sed de	etails			Rate (%)	value	Taxable	Ar	noun	t of ta	ах	Place of s		GSTR-1/5	GSTR-1/5	GSTR-3B No)	Amendm Others)	Tax period	Effective any
Typ e	No.	Date	GSTIN of Supplier	Trade / Legal name	No.	Note type	Note supply type	Date	Value				Integrated tax	Central tax	State/ UT tax	Cess	supply (Name of T)	attractirg reverse (Y/N)	5 period	5 filing date	filing status (Yes /	ent made (GSTIN,	od of original record	date of cancellation if
1	2	3	4	5	6	7	8	9	10	11		12	13	14	15	16	17	18	19	20	21	22	23	24

PART B

#### 7. ISD credit received

GSTIN of ISD	Trade/ Legal name	ISD docum details		ISD in (for ISI		it note		mount ir	volved		GSTR-6 Period				ITC Eligibility
		Type	No.	Date	No.	Date	Integ rated tax		State/ UT tax	Cess					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

#### 8. Amendments to ISD credit details

Origin	al ISI	)		Rev	vised d	etail	S	Original IS	D invoice	ITC am	ount involv	/ed		ISD	ISD	Amendment	Tax	ITC
Docur	nent							details (fo	r ISD					GSTR-6	GSTR-6	made	period of	Eligibility
Detail	S							credit note	e only)					Period	filing		original	
Туре	No.	Date	GSTIN	Trade/	Туре	No.	Date	No.	Date	Integrated	Central	State/	Cess		date		record	
			of ISD	Legal						Tax	Tax	UT						
				name								Tax						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

 $\frac{\text{PART- C}}{\text{9. TDS and TCS Credit (including amendments thereof) received}}$ 

GSTIN of	Deductor	Tax period of	Amount received	Value of	Net amount	Am	ount (Original	/ Revised)
Deductor /	Name / E-	GSTR-7 / GSTR-8	/ Gross	supplies	liable for TCS	Integrated	Central tax	State /UT tax
GSTIN of E-	Commerce	(Original /	value	returned		tax		
Commerce Operator	Operator	Amended)	(Original /					
	Name		Revised)					
1	2	3	4	5	6	7	8	9
9A. TDS								
9B. TCS								

#### PART- D

#### 10. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date		Bill o	of entry details		Amount	of tax	Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	- 140)
1	2	3	4	5	6	7	8

#### 11. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)		ICEGATE Reference		Bill of En	try details		Amour	nt of tax	Amended
, coppe. (c)		date	Port code	No.	Date	Value	Integrated tax	Cess	(Yes/ No)
1	2	3	4	5	6	7	8	9	10

#### **Instructions**:

- 1. Terms Used :
  - a. ITC Input tax credit
  - b. ISD Input Service Distributor
- 2. **Important Advisory**: FORM GSTR-2A is statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5,6,7 and 8. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing.
- 3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
- 4. Table wise instructions:

Table No. a	and Heading		<u>Instructions</u>
	3	i.	The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved /
Inward	supplies		filed by your suppliers in their FORM GSTR-1 and 5.
received	from a	ii.	Invoice type :
registered	person		a. R- Regular (Other than SEZ supplies and Deemed exports)
including	supplies		b. SEZWP- SEZ supplies with payment of tax
attracting	reverse		c. SEZWOP- SEZ supplies without payment of tax

charge	d. DE- Deemed exports e. CBW - Intra-State supplies attracting IGST
	iii. For every invoice, the period and date of FORM GSTR-1/5 in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of March 2020, the invoice will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 <sup>th</sup> March 2020, the invoice will be reflected in FORM GSTR-2A of November 2019 for the recipient.
	iv. The status of filing of corresponding FORM GSTR-3B for FORM GSTR-1 will also be provided.
	v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
	vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.
4 Amendment to Inward	i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)	ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of November 2019, the invoice will be reflected in FORM GSTR-2A of November, 2019. If the supplier amends this invoice in FORM GSTR-1 of December 2019, the amended invoice will be made available in Table 4 of FORM GSTR-2A of December 2019. The original record present in Table 3 of FORM GSTR-2A of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.
5 Debit / Credit notes	i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.
received during current tax period	ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.

	::: Note Time:							
	iii. Note Type:							
	o Credit Note							
	O Debit Note							
	iv. Note supply type:							
	<ul> <li>R- Regular (Other than SEZ supplies and Deemed exports)</li> </ul>							
	<ul> <li>SEZWP- SEZ supplies with payment of tax</li> </ul>							
	SEZWOP- SEZ supplies without payment of tax							
	O DE- Deemed exports							
	CBW - Intra-State supplies attracting IGST							
	For every credit or debit note, the period and date of FORM GSTR-1/5 in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding FORM GSTR-2A of the recipient irrespective of supplier's filing of FORM GSTR-1. For example, if a supplier files his credit note CN-1 dated 10 <sup>th</sup> November 2019 in his FORM GSTR-1 of March 2020, the credit note will be reflected in FORM GSTR-2A of March, 2020 only. Similarly, if the supplier files his FORM GSTR-1 for the month of November on 5 <sup>th</sup> March 2020, the credit note will be reflected in FORM GSTR-2A of November 2019 for the recipient.							
	vi. The status of filing of corresponding FORM GSTR-3B of suppliers will also be provided.							
	vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.							
	viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.							
6	i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their FORM GSTR-1 and 5.							
Amendment to Debit/Credit	ii. Tax period in which the note was reported originally will also be provided.							
notes(Amendment to	in Tax period in which the note was reported originally will also be provided.							
5)								
اد								
7 ISD credit received	i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.							
135 credit received	ii. Document Type :							
	○ ISD Invoice							

	· · · · · · · · · · · · · · · · · · ·
	o ISD Credit Note
	iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank
	iv. For every ISD invoice or ISD credit note, the period and date of FORM GSTR-6 in which such respective invoice or credit note has been declared and filed is being provided.
	v. The status of eligibility of ITC on ISD invoices as declared in FORM GSTR-6 will be provided.
	vi. The status of eligibility of ITC on ISD credit notes will be provided.
8 Amendment to ISD credit received	i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their FORM GSTR-6.
9 TDS / TCS credit	<ul> <li>i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and FORM GSTR-8 and its amendments in a tax period</li> <li>ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</li> </ul>
received	ii. A separate raciiity wiii be provided on the common portai to accept, reject 103 and 103 credit.
10 & 11  Details of Import of	i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.
goods from overseas	ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.
on bill of entry and	iii. The table also provides if the Bill of entry was amended.
from SEZ units and developers and their respective amendments	iv. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.

".

- 9. In the said rules, in FORM GSTR-5, -
  - (i) in the table, -
- (a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

"(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.";

- (b) in serial number 10, -
- (A) in the heading, after the words, "Total tax liability", the brackets and words "(including reverse charge liability, if any)", shall be inserted;
- (B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

"10C. On account	of inward suppli	es liable to rever	rse charge	
				".

- (ii) in the instructions, -
  - (a) for paragraph 7, the following paragraph shall be substituted, namely: -
    - "7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:
      - i. for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;
      - ii. for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and
      - iii. for all B to C supplies, other than those reported in table6, shall be reported in Table 7 providing State-wise summary of such supplies.";
  - (b) in paragraph 8, in clause (ii), after the words, "invoice value is more than", the word "rupees", shall be inserted;

(c) for paragraph 10, the following paragraph shall be substituted, namely: -

"10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table."

- 10. In the said rules, in FORM GSTR-5A, -
  - (i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -

"4(a) ARN:

4(b) Date of ARN:";

(ii) for serial number 6, the following shall be substituted, namely: -

#### "6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr.	Description	Place of supply	Amount due (Interest/ Other)			
No.		(State/UT)				
			Integrated tax	Cess		
1	2	3	4	5		
1.	Interest					
2.	Others					
	Total					

"

(iii). for serial number 7, the following shall be substituted, namely: -

#### "7. Tax, interest and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit	Amo	unt paid
		Integrated	Cess	entry no.	Integrated	Cess
		tax			tax	
1	2	3	4	5	6	7
1.	Tax Liability					
	(based on Table 5 &					
	5A)					
2.	Interest					
	(based on Table 6)					
3.	Others (based on Table					
	6)					

"

#### 11. In the said rules, in FORM GSTR-9, -

- (i) in the Table, -
  - (a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -

"ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period";

(b) against Pt. V, for the heading, the following heading shall be substituted, namely: -

"Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.";

- (ii) in the instructions, -
  - (a) after paragraph 2, the following entry shall be inserted, namely,-

"2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here."

- (b) in paragraph 4, -
  - (A) after the words, letters and figures, "that additional liability for the FY 2017-18 or FY 2018-19", the word, letters and figures "or FY 2019-20" shall be inserted;
  - (B) in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (c) in paragraph 5, in the Table, in second column, -
  - (A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

- (B) against serial number 6C and serial number 6D, -
- (i) after the entry ending with the words "entire input tax credit under the "inputs" row only.", the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

- (ii) in the entry ending with the words, figures and letters "Table 6C and 6D in Table 6D only.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the "inputs" row only.";

- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.;
- (E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -

"For FY 2019-20, it may be noted that the details from **FORM GSTR-2A** generated as on the 1st November, 2020 shall be auto-populated in this table.";

(F) against serial number 8C, for the entries, the following entry shall be substituted, namely:- "Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the OGST Act, 2017.";

- (d) in paragraph 7,
  - (A) after the words and figures "April 2019 to September 2019.", the following shall be inserted, namely: -

"For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.";

- (B) in the Table, in second column, -
  - (I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -

"For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.";

- (II) against serial number 12, -
  - (1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words "for filling up these details.", the following entry shall be inserted, namely: -

"For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for

filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.";

(2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;

#### (III) against serial number 13, –

(1) in the entry beginning with the word, letters and figures "For FY 2018-19" after the words, letters and figures "in the annual return for FY 2019-20.", the following entry shall be inserted, namely: -

"For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.";

- (2) in the entry beginning with the word, letters and figures "For FY 2017-18" and ending with the words "an option to not fill this table.", for the letters, figures and word "FY 2017-18 and 2018-19", the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
- (e) in paragraph 8, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.

- 12. In the said rules, in **FORM GSTR-9C**, in the instructions, -
  - (i) in paragraph 4, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted;
  - (ii) in paragraph 6, in the Table, in second column, for the letters, figures and word "FY 2017-18 and 2018-19" wherever they occur, the letters, figures and word "FY 2017-18, 2018-19 and 2019-20" shall be substituted.
- 13. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters "(accumulated ITC)", shall be omitted.
- 14. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: -

Sr. Tax Turnover Tax Period Act POS Tax Interest Penalty Fee Others Total No. Rate (Place of From То Supply) 2 3 7 8 4 5 9 10 11 12 13 Total

15. In the said rules, in FORM GST DRC-01, after entry (c), for the table, the following table shall be substituted, namely: -

"Sr.	Tax	Turnover	Tax		Act	POS	Tax	Interest	Penalty	Fee	Others	Total
No.	rate		Perio	d		(Place of						
						(Place of Supply)						
			From	То								
			110									
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												
	1	I	l .							l		,

".

16. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

Sr. No.	Tax rate	Turnover	Tax Period From	То	Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Other s	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

17. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

Sr. No.	Tax	Turnover	Tax Perio	od		POS	Tax	Interest	Penalty	Fee	Others	Total
	Rate		From	То		(Place of						
						Supply)						
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

18. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

		Turnover	Tax Perio	od			Tax	Interest	Penalty	Fee	Others	Total
No.	Rate		From	То		(Plac+e of Supply)						
1	2	3	4	5	6	7	8	9	10	11	12	13
Total												

19. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

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Act	Tax/Cess	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						

20. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely: -

"

Act	Tax	Interest	Penalty	Fee	Other Dues	Total
						Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						
1	1	•		1	,,	

21. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: -

"

Act	Tax	Interest	Penalty	Fee	Other	Total
					Dues	Arrears
1	2	3	4	5	6	7
Central tax						
State / UT tax						
Integrated tax						
Cess						

[No. **28901** – FIN-CT1-TAX-0001/2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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#### **NOTIFICATION**

The 27th November, 2020

S.R.O. No. — In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely: -

- 1. (1) These rules may be called the Odisha Goods and Services Tax (Thirteenth Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 10<sup>th</sup> November, 2020
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 59, the following rule shall be substituted with effect from the 1st day of January, 2021 namely: -
- "59. Form and manner of furnishing details of outward supplies.- (1) Every registered person, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), required to furnish the details of outward supplies of goods or services or both under section 37, shall furnish such details in FORM GSTR-1 for the month or the quarter, as the case may be, electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.
  - (2) The registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, using invoice furnishing facility (hereinafter referred to as the "IFF") electronically on the common portal, duly authenticated in the manner prescribed under rule 26, from the 1st day of the month succeeding such month till the 13th day of the said month.
  - (3) The details of outward supplies furnished using the IFF, for the first and second months of a quarter, shall not be furnished in FORM GSTR-1 for the said quarter.

- (4) The details of outward supplies of goods or services or both furnished in **FORM GSTR-1** shall include ,—
  - (a) invoice wise details of all, -
    - (i) inter-State and intra-State supplies made to the registered persons; and
    - (ii) inter-State supplies with invoice value more than two and a half lakh rupees made to the unregistered persons;
  - (b) consolidated details of all, -
    - intra-State supplies made to unregistered persons for each rate of tax; and
    - (ii) State wise inter-State supplies with invoice value upto two and a half lakh rupees made to unregistered persons for each rate of tax; and
  - (c) debit and credit notes, if any, issued during the month for invoices issued previously.
- (5) The details of outward supplies of goods or services or both furnished using the IFF shall include ,
  - (a) invoice wise details of inter-State and intra-State supplies made to the registered persons; and
  - (b) the debit and credit notes, if any, issued during the month for such invoices issued previously.".
- 3. In the said rules, for rule 60, the following rule shall be substituted with effect from the 1st day of January, 2021, namely: -
- "60. Form and manner of ascertaining details of inward supplies.(1) The details of outward supplies furnished by the supplier in FORM GSTR-1 or using the IFF shall be made available electronically to the concerned registered persons (recipients) in Part A of FORM GSTR-2A, in FORM GSTR-4A and in FORM GSTR-6A through the common portal, as the case may be.
- (2) The details of invoices furnished by an non-resident taxable person in his return in **FORM GSTR-5** under rule 63 shall be made available to the recipient of credit in **Part A** of **FORM GSTR 2A** electronically through the common portal.
- (3) The details of invoices furnished by an Input Service Distributor in his return in **FORM GSTR-6** under rule 65 shall be made available to the recipient of credit in **Part B** of **FORM GSTR 2A** electronically through the common portal.

- (4) The details of tax deducted at source furnished by the deductor under sub-section (3) of section 39 in **FORM GSTR-7** shall be made available to the deductee in **Part C** of **FORM GSTR-2A** electronically through the common portal
- (5) The details of tax collected at source furnished by an e-commerce operator under section 52 in **FORM GSTR-8** shall be made available to the concerned person in **Part C** of **FORM GSTR 2A** electronically through the common portal.
- (6) The details of the integrated tax paid on the import of goods or goods brought in domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry shall be made available in **Part D** of **FORM GSTR-2A** electronically through the common portal.
- (7) An auto-drafted statement containing the details of input tax credit shall be made available to the registered person in **FORM GSTR-2B**, for every month, electronically through the common portal, and shall consist of,—
  - (i) the details of outward supplies furnished by his supplier, other than a supplier required to furnish return for every quarter under proviso to sub-section (1) of section 39, in FORM GSTR-1, between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month;
  - (ii) the details of invoices furnished by a non-resident taxable person in FORM GSTR-5 and details of invoices furnished by an Input Service Distributor in his return in FORM GSTR-6 and details of outward supplies furnished by his supplier, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, in FORM GSTR-1 or using the IFF, as the case may be,—
    - (a) for the first month of the quarter, between the day immediately after the due date of furnishing of FORM GSTR-1 for the preceding quarter to the due date of furnishing details using the IFF for the first month of the quarter;
    - (b) for the second month of the quarter, between the day immediately after the due date of furnishing details using the IFF for the first month of the quarter to the due date of furnishing details using the IFF for the second month of the quarter; and

- (c) for the third month of the quarter, between the day immediately after the due date of furnishing of details using the IFF for the second month of the quarter to the due date of furnishing of FORM GSTR-1 for the quarter;
- (iii) the details of the integrated tax paid on the import of goods or goods brought in the domestic Tariff Area from Special Economic Zone unit or a Special Economic Zone developer on a bill of entry in the month.
- (8) The Statement in **FORM GSTR-2B** for every month shall be made available to the registered person,-
  - (i) for the first and second month of a quarter, a day after the due date of furnishing of details of outward supplies for the said month, in the IFF by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39, or in FORM GSTR-1 by a registered person, other than those required to furnish return for every quarter under proviso to sub-section (1) of section 39, whichever is later; and
  - (ii) in the third month of the quarter, a day after the due date of furnishing of details of outward supplies for the said month, in FORM GSTR-1 by a registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39."
- **4.** In the said rules, in rule 61, after sub-rule (5), the following sub-rule shall be inserted, namely:—
- "(6) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in **FORM GSTR-3B**, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the twentieth day of the month succeeding such tax period:

Provided that for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State of Odisha, the return in FORM GSTR-3B of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month."

- **5.** In the said rules, after rule 61, the following rule shall be inserted, namely:
- "61A. Manner of opting for furnishing quarterly return.- (1) Every registered person intending to furnish return on a quarterly basis under proviso to sub-section (1) of section 39, shall in accordance with the conditions and restrictions notified in this regard, indicate his preference for furnishing of return on a quarterly basis, electronically, on the common portal, from the 1st day of the second month of the preceding quarter till the last day of the first month of the quarter for which the option is being exercised:

Provided that where such option has been exercised once, the said registered person shall continue to furnish the return on a quarterly basis for future tax periods, unless the said registered person,—

- (a) becomes ineligible for furnishing the return on a quarterly basis as per the conditions and restrictions notified in this regard; or
- (b) opts for furnishing of return on a monthly basis, electronically, on the common portal:

Provided further that a registered person shall not be eligible to opt for furnishing quarterly return in case the last return due on the date of exercising such option has not been furnished.

- (2) A registered person, whose aggregate turnover exceeds 5 crore rupees during the current financial year, shall opt for furnishing of return on a monthly basis, electronically, on the common portal, from the first month of the quarter, succeeding the quarter during which his aggregate turnover exceeds 5 crore rupees.
- 6. In the said rules, in rule 62,-
  - (i) in sub-rule (1), the words, figures, letters and brackets "or paying tax by availing the benefit of notification of the Government of Odisha in the Finance Department No. 8229-FIN-CT1-TAX-0043-2017, dated the 7<sup>th</sup> March, 2019, published in the Extraordinary issue No. 448 of the Odisha Gazette, dated the 7<sup>th</sup> March, 2019 bearing S.R.O. No. 92/2019" shall be omitted;
  - (ii) in sub-rule (4), the words, figures, letters and brackets "or by availing the benefit of notification of the Government Odisha in the Finance Department No. 8229-FIN-CT1-TAX-0043-2017, dated the 7<sup>th</sup> March, 2019, published in the Extraordinary issue No. 448 of the Odisha Gazette, dated the 7<sup>th</sup> March, 2019 bearing S.R.O. No. 92/2019" shall be omitted;
  - (iii) in the explanation to sub-rule (4), the words, figures, letters and brackets "or opting for paying tax by availing the benefit of notification of the Government of Odisha in the Finance Department

- No. 8229-FIN-CT1-TAX-0043-2017, dated the 7<sup>th</sup> March, 2019, published in the Extraordinary issue No. 448 of the Odisha Gazette, dated the 7<sup>th</sup> March, 2019 bearing S.R.O. No. 92/2019." shall be omitted;
- (iv) sub-rule (6) shall be omitted.
- 7. In **FORM GSTR-1**, in the Instructions, after serial number 17, the following serial shall be inserted, namely:-
- "18. It will be mandatory to specify the number of digits of HSN code for goods or services that a class of registered persons shall be required to mention as may be specified in the notification issued from time to time under proviso to rule 46 of the said rules.
- 8. After FORM GSTR-2A, the following FORM shall be inserted, namely: –

### "FORM GSTR -2B [See rule 60(7)]

#### **Auto-drafted ITC Statement**

(From FORM GSTR-1, GSTR-5, GSTR-6 and Import data received from ICEGATE)

Year	YYYY-YY
Month	

1. GSTIN	
2(a). Legal name of the registered person	
2(b). Trade name, if any	
2(c). Date of generation	DD/MM/YYYY HH:MM

#### 3. ITC Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B table	Integrated Tax (₹	Central Tax (₹	State/UT tax (₹	Cess (₹	Advisory				
Credit w	Credit which may be availed under FORM GSTR-3B										
Part A	ITC Available - Credit may be claimed in rele	evant heading	gs in GSTR-3B								
I	All other ITC - Supplies from registered persons other than reverse charge	4(A)(5)					If this is <b>positive</b> , credit may be availed under Table 4(A)(5) of FORM GSTR-3B.  If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.				
	B2B - Invoices										
Details	B2B - Debit notes										
Det	B2B - Invoices (Amendment)										
	B2B - Debit notes (Amendment)										
II	Inward Supplies from ISD	4(A)(4)					If this is <b>positive</b> , credit may be availed under Table 4(A)(4) of FORM GSTR-3B.  If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.				
siis	ISD - Invoices										
Details	ISD - Invoices (Amendment)										
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)					These supplies shall be <b>declared</b> in Table 3.1(d) of FORM GSTR-3B for payment of tax.  Credit may be <b>availed</b> under Table 4(A)(3) of FORM GSTR-3B on payment of tax.				
	B2B - Invoices										
Details	B2B - Debit notes										
Det	B2B - Invoices (Amendment)										
	B2B - Debit notes (Amendment)										

S.no.	Heading	GSTR-3B table	Integrated Tax (₹	Central Tax (₹	State/UT tax (₹	Cess (₹	Advisory
IV	Import of Goods	4(A)(1)					If this is <b>positive</b> , credit may be availed under Table 4(A)(1) of FORM GSTR-3B.  If this is <b>negative</b> , credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.
	IMPG - Import of goods from overseas						
Details	IMPG (Amendment)	-					
Ď	IMGSEZ - Import of goods from SEZ						
	IMGSEZ (Amendment)						
Part B	ITC Reversal - Credit shall be reversed in rel	evant headir	ngs in GSTR-3B				
ı	Others	4(B)(2)					If this is <b>positive</b> , Credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B.  If this is <b>negative</b> , then credit may be reclaimed subject to reversal of the same on an earlier instance.
	B2B - Credit notes						
	B2B - Credit notes (Amendment)	-					
<u>w</u>	B2B - Credit notes (Reverse charge)						
Details	B2B - Credit notes (Reverse charge)						
	(Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

#### 4. ITC Not Available Summary

(Amount in ₹ in all sections)

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹	Central Tax (₹	State/UT tax (₹	Cess (₹	Advisory			
Credit whi	Credit which may not be availed under FORM GSTR-3B									
Part A	ITC Not Available									
I	All other ITC - Supplies from registered persons other than reverse charge	NA					Such credit shall not be taken in FORM GSTR-			
	B2B - Invoices									
Details	B2B - Debit notes									
Det	B2B - Invoices (Amendment)									
	B2B - Debit notes (Amendment)									
II	Inward Supplies from ISD	NA					Such credit shall not be taken in FORM GSTR-3B			
ails	ISD - Invoices									
Details	ISD Amendment - Invoices									
III	Inward Supplies liable for reverse charge	3.1(d)					These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same.			
	B2B - Invoices									
Details	B2B - Debit notes									
Det	B2B - Invoices (Amendment)									
	B2B - Debit notes (Amendment)									
Part B	ITC Reversal									

S.no.	Heading	GSTR-3B Table	Integrated Tax (₹	Central Tax (₹	State/UT tax (₹	Cess (₹	Advisory
1	Others	4(B)(2)					Credit shall be <b>reversed</b> under Table 4(B)(2) of FORM GSTR-3B.
	B2B - Credit notes						
	B2B - Credit notes (Amendment)						
Details	B2B - Credit notes (Reverse charge)						
Det	B2B - Credit notes (Reverse charge) (Amendment)						
	ISD - Credit notes						
	ISD - Credit notes (Amendment)						

#### Instructions:

- 1. Terms Used:
  - a. ITC Input tax credit
  - b. B2B Business to Business
  - c. ISD Input service distributor
  - d. IMPG Import of goods
  - e. IMPGSEZ Import of goods from SEZ

#### 2. Important Advisory:

- a) FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers in their respective FORMS GSTR-1,5 and 6. It is a static statement and will be made available once a month. The documents filed by the supplier in any FORMS GSTR-1,5 and 6 would reflect in the next open FORM GSTR-2B of the recipient irrespective of supplier's date of filing. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.
- b) Input tax credit shall be indicated to be non-available in the following scenarios:
  - i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of OGST Act, 2017.
  - ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system. Taxpayers, should self-assess and reverse such credit in their **FORM GSTR-3B**.

- 3. It may be noted that **FORM GSTR-2B** will consist of all the **FORM GSTR-1s**, **5s and 6s** being filed by your suppliers, generally between the due dates of filing of two consequent GSTR-1 or furnishing of IFFs, based on the filing option (monthly or quarterly) as chosen by the corresponding supplier. The dates for which the relevant data has been extracted is specified in the OGST Rules and is also available under the "View Advisory" tab on the online portal. For example, **FORM GSTR-2B** for the month of February will consist of all the documents filed by suppliers who choose to file their **FORM GSTR-1** monthly from 00:00 hours on 12<sup>th</sup> February to 23:59 hours on 11<sup>th</sup> March.
- 4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
- 5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A)(2) of **FORM GSTR-3B**.
- 6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
  - A. Part A captures the summary of credit that may be availed in relevant tables of **FORM GSTR-3B**.
  - B. Part B captures the summary of credit that shall be reversed in relevant table of FORM GSTR-3B.
- 7. Table 4 captures the summary of ITC not available as on the date of generation of **FORM GSTR-2B**. Credit available in this table shall not be availed as credit in **FORM GSTR-3B**. However, the liability to pay tax on reverse charge basis and the liability to reverse credit on receipt of credit notes continues for such supplies.
- 8. Taxpayers are advised to ensure that the data generated in **FORM GSTR-2B** is reconciled with their own records and books of accounts. Tax payers shall ensure that
  - a. No credit shall be taken twice for any document under any circumstances.
  - b. Credit shall be reversed wherever necessary.
  - c. Tax on reverse charge basis shall be paid.

- 9. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
- 10. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
- 11. Table wise instructions:

Table No. and Heading		<u>Instructions</u>
Table 3 Part A Section I	i.	This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have
All other ITC - Supplies		been declared and filed by your suppliers in their FORM GSTR-1 and 5.
from registered persons	ii.	This table displays only the supplies on which input tax credit is available.
other than reverse	iii.	Negative credit, if any may arise due to amendment in B2B- Invoices and B2B - Debit notes. Such credit shall be reversed in
charge		Table 4(B)(2) of <b>FORM GSTR-3B</b> .
Table 3 Part A Section II	i.	This section consists of the details of supplies, which have been declared and filed by an input service distributor in their FORM
Inward Supplies from ISD		GSTR-6.
	ii.	This table displays only the supplies on which ITC is available.
	iii.	Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be reversed in table 4(B)(2)
		of FORM GSTR-3B.
Table 3 Part A Section III	i.	This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and
Inward Supplies liable for		filed by your suppliers in their <b>FORM GSTR-1</b> .
reverse charge	ii.	This table provides only the supplies on which ITC is available.
	iii.	These supplies shall be declared in Table 3.1(d) of <b>FORM GSTR-3B</b> for payment of tax. Credit may be availed under Table 4(A)(3)
		of FORM GSTR-3B on payment of tax.
Table 3 Part A Section IV	i.	This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry
Import of Goods		and amendment thereof. These details are updated on near real time basis from the ICEGATE system.
	ii.	This table shall consist of data on the imports made by you (GSTIN) in the month for which FORM GSTR-2B is being generated
		for.
	iii.	The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.
	iv.	The table also provides if the Bill of entry was amended.
	٧.	Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier
		imports may not be available.
Table 3 Part B Section I	i.	This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your

Table No. and Heading		<u>Instructions</u>
Others		suppliers in their FORM GSTR-1 and 5
	ii.	Such credit shall be reversed under Table 4(B)(2) of FORM GSTR-3B. If this value is negative, then credit may be reclaimed
		subject to reversal of the same on an earlier instance.
Table 4 Part A Section I	i.	This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have
All other ITC - Supplies		been declared and filed by your suppliers in their <b>FORM GSTR-1 and 5</b> .
from registered persons	ii.	This table provides only the supplies on which ITC is not available.
other than reverse	iii.	This is for information only and such credit shall not be taken in FORM GSTR-3B.
charge		
Table 4 Part A Section II	i.	This section consists of the details supplies, which have been declared and filed by an input service distributor in their FORM
Inward Supplies from ISD		GSTR-6.
	ii.	This table provides only the supplies on which ITC is not available.
	iii.	This is for information only and such credit shall not be taken in FORM GSTR-3B.
Table 4 Part A Section III	i.	This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in
Inward Supplies liable for		their FORM GSTR-1.
reverse charge	ii.	This table provides only the supplies on which ITC is not available.
	iii.	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on
		such supplies.
Table 4 Part B Section I	i.	This section consists details the credit notes received and amendment thereof which have been declared and filed by your
Others		suppliers in their FORM GSTR-1 and 5
	ii.	This table provides only the credit notes on which ITC is not available.
	iii.	Such credit shall be reversed under Table 4(B)(2) of <b>FORM GSTR-3B</b> .

[No. **31745** – FIN-CT1-TAX- 0001 /2020] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government** 

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#### **NOTIFICATION**

The 27th November, 2020

S.R.O. No. — In exercise of the powers conferred by subrule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following amendments in the notification of the Government of Odisha in the Finance Department No. 10650-FIN-CT1-TAX-0002-2020, dated the 31st March, 2020, published in the Extraordinary issue No. 586 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 90/2020, as amended from time to time and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 27246-FIN-CT1-TAX-0001-2020, dated the 8th October, 2020, published in the Extraordinary issue No. 1230 of the Odisha Gazette, dated the 8th October, 2020 bearing S.R.O. No. 214/2020, namely:—

In the said notification, in the first paragraph, with effect from the 1<sup>st</sup> day of January, 2021, for the words "five hundred crore rupees", the words "one hundred crore rupees" shall be substituted.

[No. **31751** – FIN-CT1-TAX-0002/2020] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government** 

#### **NOTIFICATION**

The 1st December, 2020

S.R.O. No. - In exercise of the powers conferred by the proviso to sub-section (1) of section 39 readwith proviso to sub-section (7) of section 39 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the registered persons, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Odisha Goods and Services Tax Rules, 2017 (hereinafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January, 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of the said Act, namely:—

- (i) the return for the preceding month, as due on the date of exercising such option, has been furnished.
- (ii) where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.
- (2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.
- (3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30<sup>th</sup> November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the Table below, namely:—

Table

SI. No.	Class of registered person	Deemed Option
(1)	(2)	(3)
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on quarterly basis in the current financial year	Quarterly return
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished <b>FORM GSTR-1</b> on monthly basis in the current financial year	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly return

(4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5<sup>th</sup> day of December, 2020 to the 31<sup>st</sup> day of January, 2021.

[No. **31803** – FIN-CT1-TAX-0002/2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

#### **NOTIFICATION**

The 1st December, 2020

S.R.O. No. — In exercise of the powers conferred by section 148 readwith sub-section (7) of section 39 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby notify the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to, -

- (i) thirty five per cent. of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or
- (ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

- (a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability;
- (b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

- **Explanation-** For the purpose of this notification, the expression "a complete tax period" means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.
- 2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2021.

[No. **31810** – FIN-CT1-TAX- 0002 /2020] **By order of the Governor** 

Sd/-**Deputy Secretary to Government** 

#### **NOTIFICATION**

The 9th December, 2020

S.R.O. No. —In exercise of the powers conferred by section 128 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby waive the amount of penalty payable under section 125 of the said Act by any required person for non-compliance of the provisions of the notification of the Government of Odisha in Finance Department No. 10654-FIN-CT1-TAX-0002/2020, dated the 31st March, 2020, published in the Extraordinary issue No. 587 of the Odisha Gazette dated the 31st March, 2020 bearing S.R.O. No 91/2020, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021.

[No. **32713** - FIN-CT1-TAX-0002/2020]

By order of the Governor

Sd/-

**Deputy Secretary to Government** 

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#### NOTIFICATION

The 1st January, 2021

S.R.O. No. —In exercise of the powers conferred by section 164 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following rules further to amend the Odisha Goods and Services Tax Rules, 2017, namely: -

- 1. Short title and commencement. (1) These rules may be called the Odisha Goods and Services Tax (Amendment) Rules, 2021.
- (2) These rules shall come into force on the date of their publication in the Odisha Gazette.
- 2. In the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted, namely:—
- "(6) Notwithstanding anything contained in this rule, -
- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period; and
- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period."

[No. **23** – FIN-CT1-TAX- 0001 /2020] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government** 

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Memo No. FIN-CT1-TAX-0006-2021- 4699 /F,

Dated **09.02.2021** 

To

All Departments of Government
All Heads of Department

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

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

- 2. Section 51 of the Odisha GST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person responsible for making payment to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made along with a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. The TDS provision came into force with effect from 1st October, 2018 under CGST/OGST Act, 2017.
- 3. In order to comply with the provisions of the said Act for TDS, the following steps are required to be taken:
  - A. Registration of such Government bodies as Tax Deductors in the GST common portal
  - B. Deduction of TDS amount as per the provisions from the bills to be paid to the suppliers
  - C. Deposit of the TDS amount in appropriate Government account(s)
  - D. Filing of Tax Returns for TDS (GSTR 7) within the prescribed time limit

- 4. As per Section 51 of the Act, the following entities are required to deduct tax at Source and thus are required to get themselves **compulsorily** registered as Tax Deductors under Section 24 (vi) of the OGST Act:
  - i. Central and State Government Departments / Establishments (e.g. Departments, Heads of Departments, Collectorates, other subordinate / field offices etc.)
  - ii. Local Authority (e.g. Municipal Corporations, Municipalities, NACs, Panchayati Raj Institutions etc.)
  - iii. Governmental Agencies (e.g. DRDA, ITDA etc.)
  - iv. An Authority or Board or Any other Body
    - a. set up by an Act of Parliament or State Legislature or
    - b. established by any Government with fifty-one percent or more participation by way of equity or control to carry out any function
  - v. Society established by Central Government or State Government or a Authority under Societies Registration Act, 1860
  - vi. Public Sector Undertakings (Central and State) (e.g. OMC, OPGC etc.)
- 5. For registration as Tax Deductor under GST, the following documents are required:
  - i. TAN / PAN of the entity
  - ii. Proof of Address of the place of the entity (Any proof issued by Government Authority / Local Authority / Electricity Bill / Legal Ownership Document / Rent or Lease Agreement etc.) – to be uploaded
  - iii. PAN of the DDO or Authorised Signatory
  - iv. Photograph of the DDO or Authorised Signatory to be uploaded
  - v. Aadhaar Card / Digital Signature Certificate (DSC) of the DDO (or Authorised Signatory)
  - vi. Valid email ID (preferably official email ID) of the DDO or Authorised Signatory
  - vii. Mobile Phone Number of the DDO or Authorised Signatory

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

- 6. Under Section 51 of the Act, the Tax Deductor is required to deduct TDS at the rate of 2% (i.e. 1% Odisha GST + 1% Central GST in case of Intra-State Supply and 2% of IGST in case of Inter-State Supply) from the supplier, where total taxable supply of goods or services or both exceeds Rs. 2.5 lakh or more, excluding GST. Once such deduction is made by the Tax Deductor, the TDS amount is to be deposited by the Tax Deductor in the Government account (OGST / CGST / IGST), within 10 days after the end of the month in which such deduction is made.
- 7. In order to protect the revenue of the State, it is hereby directed that the following steps shall be taken by all concerned:
  - All Government procurement of goods or services or both may be done from registered GST taxpayers.
  - ii. It may be ensured that the registration of such suppliers of goods or Services or both is valid on the date of the supply. A brief User Manual on the process of verification of GSTIN is enclosed as **Annexure (Part-A)** for reference.
  - iii. The return filing status of such taxpayers may also be verified in the GST Common portal to check if the supplier is a compliant supplier. The process for the same is also elaborated in the attached User Manuals **Annexure (Part-B)**.
  - iv. TDS as applicable must be made while making payment to the Suppliers as per the provisions given in the above paragraphs.
  - v. The GST returns need not be filed for the periods, when there is no TDS made.
- 8. All subordinate offices under the control of respective Departments of Government may accordingly be instructed to ensure strict compliance of statutory provision of OGST Act, 2017 and Rules made thereunder.

Sd/-**Chief Secretary** 

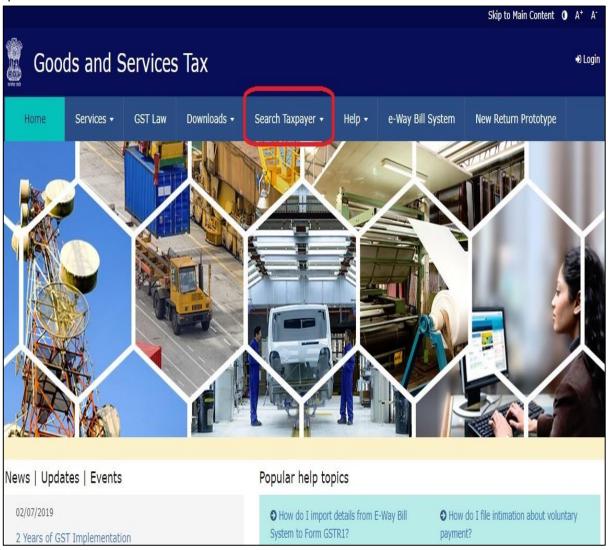
#### **ANNEXURE**

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

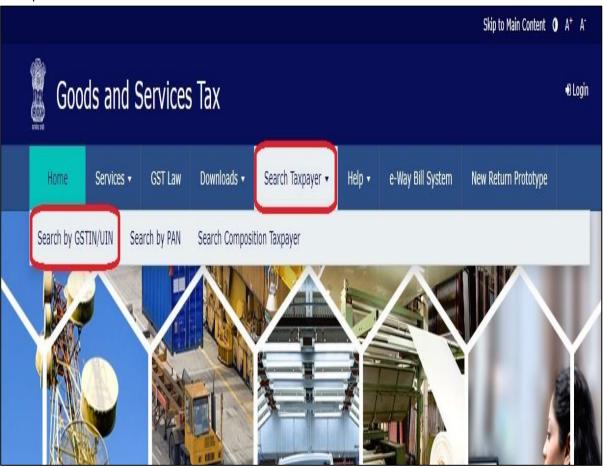
#### PART A: VERIFICATION OF GSTIN

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

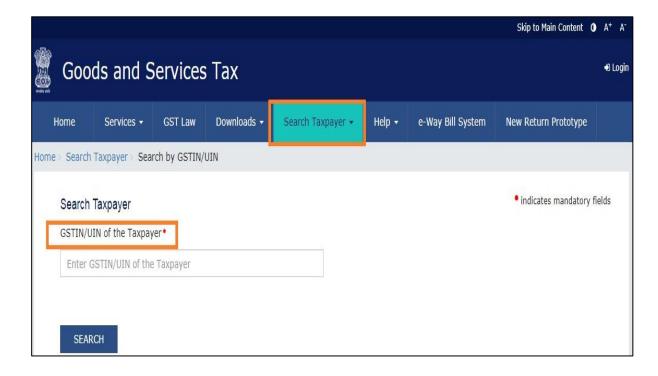
1. Please go to the GST Common portal – **www.gst.gov.in**. The page will open as can be seen from the screenshot below.



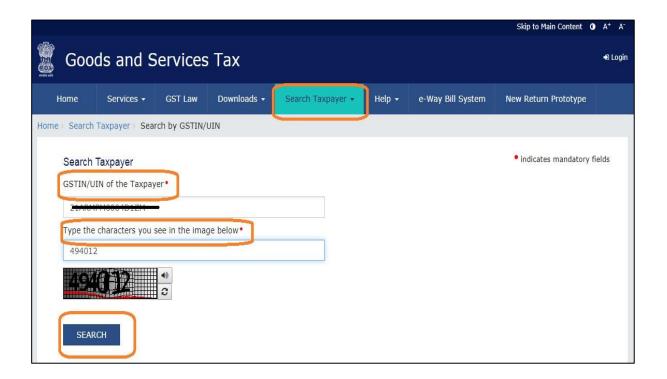
2. Select the Tab – "**Search Taxpayer**", as marked above. The following link will open.



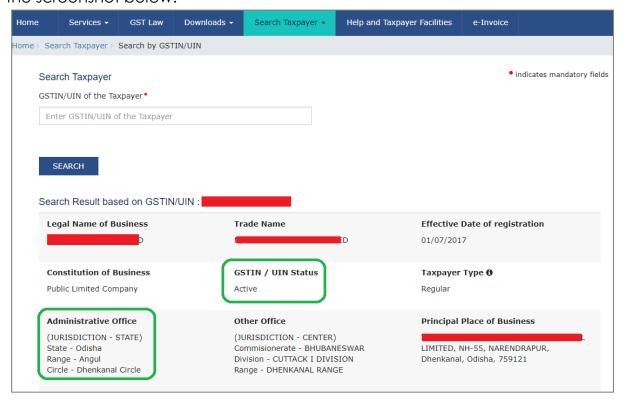
3. Click on the link "Search by GSTIN/UIN", the following page will open.



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



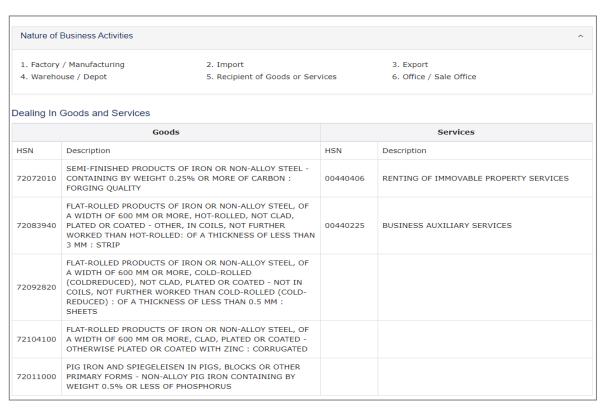
5. Once the GSTIN and captcha are entered, click on the "**Search**" button and the GST Portal will display the details of the tax payer as can be seen from the screenshot below.



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

#### PART B: VERIFICATION OF RETURN FILING STATUS

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



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

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

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



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

\*\*\*\*

#### **NOTIFICATION**

The 26th February, 2021

S.R.O. No. —In exercise of the powers conferred by subsection (6D) of section 25 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Goods and Services Tax Council and in supersession of the notification of the Government of Odisha in the Finance Department No.10662-FIN-CT1-TAX-0002/2020/FIN, dated the 31st March, 2020, published in the Extraordinary issue No. 589 of the Odisha Gazette, dated the 31st March, 2020 bearing S.R.O. No. 93/2020, except as respects things done or omitted to be done before such supersession, do hereby notify that the provisions of sub-section (6B) or subsection (6C) of section 25 of the said Act shall not apply to a person who is, -

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[No. **6736** – FIN-CT1-TAX-0002 /2020] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government** 

# MATTERS RELATING TO OFSR

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No.	18014	/ <b>F</b> ,	Dated <u>17.06.2020</u>
	EINI CESS CADRE COOK SOSO		

#### RESOLUTION

#### Sub: Restructuring of the Cadre of Odisha Finance Service (OFS).

The size of State budget has almost doubled during last five years with increasing fund flow to the district and sub-district level for implementation of various flagship programmes in economic and social sector. Health sector has remained one of the priority sectors of the Government in recent years with substantial fund flow to various health institutions. This has necessitated posting of more OFS officers as Accounts Officers in different Heads of Departments and District Offices. There is also a felt need for some more field functionaries in treasury administration in view of the increasing automation in financial administration through IFMS. Besides, there is a need to address the issue of stagnation in promotion of OT&AS Officers in order to boost the productivity and the motivation level of the cadre. The Cabinet in their 14th Meeting held on 29.05.2020, have decided to restructure the cadre strength of the Odisha Finance Service by creation of additional 104 posts in the grade of OFS-I (JB) which includes 73 substantive posts and 31 LTDR posts.

2. Accordingly, the cadre strength of OFS Cadre is now 911. The broad breakup of the duty post along with the LTDR posts are as given below. The list of the newly created substantive posts in OFS-I (JB) grade is at Annexure-I.

SI. No.	Cadre	Existing strength (including LTDR)	Proposed strength (including LTDR)	Remarks
1	OFS(SS)	16(15+1)	16(15+1)	No Change
2	OFS(SAG)	69(57+12)	69(57+12)	No Change
3	OFS(SG)	113(93+20)	113(93+20)	No Change
4	OFS-I(SB)	184(134+50)	184(134+50)	No Change
5	OFS-I(JB)	425(405+20)	529(478+51)	Addition of 104 Posts
	Total	807(704+103)	911(777+134)	Addition of 104 (73+31)Posts

- 3. The principle of interchangeability of posting in the grades of OFS-I(JB) & OFS-I(SB), OFS-I(SB) & OFS(SG), OFS(SG) & OFS(SAG) and OFS(SAG) & OFS(SSG), subject to maintaining the seniority of reporting officer and senior officer in the PAR chain would be followed while posting the officers in various capacities. It will give flexibility to the Government, in posting of experienced persons in key positions in the field as well as various levels of Government as per the needs and requirements.
- 4. This will come into force with immediate effect.

Order:

Ordered that this Resolution be published in the extraordinary issue of the Odisha Gazette and copies thereof be forwarded to all Departments of Government / all Heads of Departments / Accountant General (Audit), Odisha/ Accountant General (A&E), Odisha / Deputy Accountant General, Odisha, Puri/ Secretary, Odisha Public Service Commission / Secretary to Governor, Odisha.

By Order of the Governor

Sd/-

**Principal Secretary to Government** 

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#### **NOTIFICATION**

#### Bhubaneswar, Dated the 19.06.2020

- **No. FIN-OFS2-CADRE-0006/2018-18342/F.**, In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Odisha is pleased to make the following rules further to amend the Odisha Finance Service Rules, 2011, namely:-
- 1. (1) These rules may be called the Odisha Finance Service (Amendment) Rules, 2020.
- (2) They shall come into force from the date of their publication in the Odisha Gazette.
- 2. In the Odisha Finance Service Rules, 2011, in rule 8, in sub-rule (1), for clause (a), the following clauses shall be substituted, namely:-
  - "(a) There shall be constituted a Board consisting of the following members to consider the cases of promotion to the posts in Superior Administrative Grade and Special Secretary Grade of the service, namely:-

Chairman
Secretary to Government, Finance Department
Commissioner of Commercial Taxes & Goods
and Services Tax, Odisha
Special Secretary to Government,

Member-Convenor"

(a-1) There shall be constituted a Board consisting of the following members to consider the cases of promotion to Group-A (Senior Branch) and Supertime Grade of the service, namely:-

(Senior Branch) and Supertime Grade of the service, namely:
Secretary to Government, Finance Department

Commissioner of Commercial Taxes & Goods

Member

and Services Tax, Odisha

Finance Department

Member-Convenor"

3 Special Secretary or Additional Secretary to Government, Finance Department

Sd/-

**Principal Secretary to Government** 

By Order of the Governor

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#### **NOTIFICATION**

#### Bhubaneswar, Dated the 01.07.2020

**No. FIN-OFS2-CADRE-0014/2015-19393/F.**, In exercise of the powers conferred under Rule-19 of Odisha Finance Service (Method of Recruitment and Conditions of Service) Rules, 2011, Government after careful consideration and in consultation with the Odisha Public Service Commission have been pleased to relax the eligibility criteria of 6 (Six) years prescribed under Rule-6 of the said Rules to 4 (Four) years as on 01.01.2020 in the public interest, as one time measure for consideration of promotion of OT & AS officers to the rank of OFS-I (JB).

By Order of the Governor

Sd/-

**Principal Secretary to Government** 

### MATTERS RELATING TO MISCELLANEOUS

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#### **NOTIFICATION**

The 16th May, 2020

**S.R.O.No. 120**/2020— In exercise of the powers conferred by section (1) of Section 102A of the Odisha Value Added Tax Act, 2004 (Odisha Act, 4 of 2005), the State Government do hereby make the following amendment to Schedule C to the said Act and direct that the said amendment shall come into force from the 17<sup>th</sup> May, 2020, namely:–

#### **AMENDMENTS**

In Schedule C, for serial no. 3A and the entries relating thereto, the following serial numbers and the entries against them shall be substituted under appropriate columns, namely:—

" 3A.	Motor Spirit commonly known as Petrol	32%
3B.	High Speed Diesel	28% ''.

[No. **15383** -FIN-CT1-TAX-0022/2020]

By Order of the Governor

Sd/-

**Joint Secretary to Government** 

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No.	20088	_/F,	Dated <b>07.07.2020</b>
	FIN-CS3-MISC-0003-2020	<del></del>	

#### **OFFICE MEMORANDUM**

During the COVID-19 pandemic, Government Offices have remain closed/partially open due to the lock down and most of the offices did not have normal functioning.

For the purpose of smooth functioning, the Administrative Departments as well as their sub- ordinate Offices have engaged persons directly on contractual basis, on contract through outsourcing agencies and retired Government servants with due approval of competent authority. As normal office work has not been carried out in the lock down period, different Administrative Departments have sought clarification on payment of their remuneration during the lock down period from Finance Department.

After careful consideration, Government have been pleased to decide that—

- i) Persons, who are engaged on outsourcing basis, are to be paid their entitlement as per the terms and conditions of engagement till the contract period ends. If the contract period ends within the lock down period, then the entitlements to be paid till the end of the contract period.
- ii) Persons, who are engaged directly by the office but not through outsourcing agencies may be paid as per the existing terms but automatic renewal should not be done. Further engagement, if required, should be only after the lock down is lifted.
- iii) In case of retired Government employees of different grades, as they are in receipt of pension, in general, there shall be no payment of remuneration if they have not worked during lock down. Further, any fresh engagement should only be done following due procedure after the lock down is lifted. Retired Government servants re-employed on pay minus pension basis are excluded from the above stipulation.

The instructions above should be followed scrupulously by all concerned in all State Government Office establishments. For any clarification, Finance Department may be referred.

Sd/Principal Secretary to Government

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No.	21363	/F,	Dated <u>18.07.2020</u>
	FIN-CS3-MISC-0003-2020		

То

All Departments/ All HoDs/ All Collectors.

Sub: Remuneration during lock down period.

In Finance Department O.M. No.20088/F, dated 7.7.2020, stipulations have been made on the disbursement of remuneration during lock down/partially open period in respect of contractual persons engaged directly/contractual persons engaged through Service Providers on outsourcing basis/retired Government servants engaged after retirement.

In this connection, it is hereby clarified that, the said FDOM dated 7.7.2020 is meant only for the period of lock down declared by Government authorities under Section 2 of Epidemic Disease Act, 1897 or under section 10(2)(i) of the Disaster Management Act, 2005 during Covid-19 management efforts.

Sd/-**Principal Secretary to Government** 

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No.	22073	/F,	Dated <b>04.08.2020</b>
_	FIN-CS3-PEN-0009-2020		

#### RESOLUTION

Sub: COVID-19 Warrior Family Assistance for Anganwadi Worker.

Government of Odisha in Notification No.1706/R&DM(DM), dated 13.3.2020 had declared COVID-19 as a State Disaster as per section 2(d) of Disaster Management Act, 2005 and authorised the Disaster Management authorities, State Executive Committee and the Public Authorities in the State to take such action under the Act as may be required for management of the said disaster.

As a measure of support to the personnel in active line of duty in fighting COVID-19 pandemic and commitment to the security and welfare of such personnel and their families, Government have decided to provide the following incentive package in case of Anganwadi worker under Women and Child Development and Mission Shakti Department who succumb to COVID-19 infection in line of duty under active deployment by the State authorities.

- 1. In case of death of an Anganwadi Worker in line of duty under active deployment by the State authorities, COVID-19 Family Assistance for AWW @ ₹7500 (Seven thousand five hundred) only per month shall be provided to the spouse or eligible family member till he/ she reaches 60 years had he/ she survived.
- 2. The Collector or SP of the District, Municipal Commissioners or Commissioner of Police, authorised Officers of Health and Family Welfare Department or Special Relief Commissioner will certify the deployment. District level Medical Officer of Health and Family Welfare Department will certify cause of death of the Anganwadi Worker in active line of duty to be COVID-19 infection.
- 3. The following conditions need to be satisfied for determination of active line of duty—
  - (i) That the Anganwadi Worker was drafted by Government or by its authorized field formations to perform COVID-19 related duties/responsibilities.

- (ii) That he/ she succumbed to disease due to COVID-19 infection.
- (iii) The COVID-19 infection should have occurred while in active line of duty and the Anganwadi Worker should not be on leave from the duty.

Provided that if the Anganwadi Worker is detected COVID-19 positive within 30 days of his/ her last day of COVID-19 related duty, it will be deemed that he/ she was infected during active line of duty. Authorised persons as mentioned at para-2 above need to certify that the person was on duty during the last 30 days when he/ she was found to be COVID-19 positive before his/ her demise.

4. On application by the spouse or eligible Family members of the deceased Anganwadi worker with requisite documents including the enclosed Form III, the WCD & MS Department will take necessary action accordingly.

By Order of the Governor

Sd/-**Principal Secretary to Government** 

#### FORM III

(To be filled in by the claimant)

SI.	Particulars	Information
No.		
(1)	(2)	(3)
1.	Full name of claimant	
2.	Aadhar No. of the Claimant	
	Information on deceased person	
3.	Relationship with deceased	
4.	Name of deceased	
5.	Aadhar No. of the deceased	
6.	Father's name	
7.	Age	
8.	Address	
9.	Designation while on duty	
10.	Details of drafting authority	
11.	Place of duty	
12.	Monthly Salary / Remunerationduring the month of death	
13.	(i) Date & Time of Death	
	(ii) Date of Laboratory diagnosis of COVID-19	
	(iii) Name of treating Physician	
14.	Name of the Hospital	
1S.	Particulars of Bank Account for transfer of fund	Bank Name-
		Bank Account No -
		Type of Account-
		IFSC Code-
		MICR Code-
		Address of Branch-
16	Declaration	
	Ido hereby declare that t	
	the best of my knowledge and belief. In case any information or doc	
	any information is concealed, the claim shall be void and my right for	or compensation shall be forfeited. I shall submit
	an affidavit to the effect that in case my claim is made null and void,	I shall return the amount received by me failing
	which action as deemed fit shall be initiated against me.	
	Date:	Signature of the claimant

Certified that the death of Sri/Smt/Kumari.....is due to COVID-19 infection.

Signature of the Medical Superintendent

Signature of the Head of Office

Counter signature by the Collector & District Magistrate

Signature of the Competent Authority in Administrative Department

#### -Name of Office-

#### CERTIFICATE OF ENGAGEMENT OF DECEASED FOR COVID-19 MANAGEMENT

(To be given by the drafting authority)

	This is to certify that Sri/ Smt/ Kumar	i	9	son/ daughter/
wife/	husband of	• • • • • • • • • • • • • • • • • • • •		age
	years, resident of	•••••		was engaged
by		as		(designation)
from	to and he	/ she	was assigned duty	y at
which	n is COVID -19 management related	duty.		
	Signat	ure of	Head of Office/Dra	fting Authority

Seal:

Countersigned.

**Signature of the Collector & District Magistrate** Seal:

\*\*\*

No.	22086	/F,	Dated <b>04.08.2020</b>
	FIN-CS3-PEN-0009-2020		

#### RESOLUTION

Sub: COVID-19 Warrior Family Assistance for Government employees.

Government of Odisha in Notification No.1706/R&DM(DM), dated 13.3.2020 had declared COVID-19 as a State Disaster as per section 2(d) of Disaster Management Act, 2005 and authorised the Disaster Management authorities, State Executive Committee and the Public Authorities in the State to take such action under the Act as may be required for management of the said disaster.

As a measure of support to the personnel in active line' of duty for fighting Covid-19 pandemic and commitment to the security and welfare of such personnel and their families, Government have decided to provide the following incentive package under the Odisha Civil Services (Compassionate Grant) Rules, 1964 in case of Government employees joining service on or after 1.1.2005 and covered under the New Restructured Defined Contribution Pension Scheme (NPS) who succumb to COVID-19 in line of duty under active deployment by the State authorities.

- 1. Spouse or eligible family member of the deceased Government shall be provided with COVID-19 Warrior Family Assistance at the rate of the last pay drawn/ due along with DA as admissible from time to time till the normal date of superannuation of the deceased Government servant, had he/ she remained alive.
- 2. The Collector or SP of the District, Municipal Commissioners or Commissioner of Police, authorised Officers of Health and Family Welfare Department or Special Relief Commissioner will certify the deployment. District level Medical Officer of Health and Family Welfare Department will certify cause of death of the Government servant in active line of duty to be Covid-19 infection.

- 3. The following conditions need to be satisfied for determination of active line of duty—
  - (i) That the Government employee was drafted by Government or by its authorized field formations to perform COVID-19 related duties/responsibilities.
  - (ii) That he/ she succumbed to disease due to COVID-19 infection.
  - (iii) The COVID-19 infection should have occurred while in active line of duty and the employee should not be on leave from the duty.

Provided that if the Government employee is detected COVID-19 positive within 30 days of his/ her last day of COVID-19 related duty, it will be deemed that he/ she was infected during active line of duty. Authorised persons as mentioned at para-2 above need to certify that the person was on duty during the last 30 days when he/ she was found to be COVID-19 positive before his/ her demise.

4. On application by the spouse or eligible Family member of the deceased Government employee with requisite documents including the enclosed Form-III, the DDO of the establishment where he/ she served last or any other Office of the Organisation as preferred by his/ her spouse or eligible family member as to their convenience and permitted by the Head of the Department/ Administrative Department concerned, shall draw and disburse the COVID-19 Warrior Family Assistance.

By Order of the Governor

Sd/-**Principal Secretary to Government** 

#### **FORM III**

(To be filled in by the claimant)

SI.	Particulars	Information		
No.				
(1)	(2)	(3)		
1.	Full name of claimant			
2.	Aadhar No. of the Claimant			
	Information on deceased person			
3.	Relationship with deceased			
4.	Name of deceased			
5.	Aadhar No. of the deceased			
6.	Father's name			
7.	Age			
8.	Address			
9.	Designation while on duty			
10.	Details of drafting authority			
11.	Place of duty			
12.	Monthly Salary / Remunerationduring the month of death			
13.	(i) Date & Time of Death			
	(ii)Date of Laboratory diagnosis of COVID-19			
	(iii) Name of treating Physician			
14.	Name of the Hospital			
1S.	Particulars of Bank Account for transfer of fund	Bank Name-		
		Bank Account No –		
		Type of Account-		
		IFSC Code-		
		MICR Code-		
		Address of Branch-		
16	Declaration			
	Ido hereby declare that the facts and figures indicated			
	se any information or document found to be			
	false/ fabricated or forged or any information is concealed, the claim shall be void and my righ compensation shall be forfeited. I shall submit an affidavit to the effect that in case my claim is made null			
	void, I shall return the amount received by me failing which action as deemed fit shall be initiated against me.			
	Date: Signature of the claimant			
	Dale.	Signature of the Gairnall		

Certified that the death of Sri/Smt/Kumari.....is due to COVID-19 infection.

Signature of the Medical Superintendent

Counter signature by the Collector & District Magistrate

Signature of the Head of Office

Signature of the Competent Authority in Administrative Department

#### -Name of Office-

#### CERTIFICATE OF ENGAGEMENT OF DECEASED FOR COVID-19 MANAGEMENT

(To be given by the drafting authority)

son/ daughter/ wife/ husbar	Sri/ Smt/ Kumarind ofsident of				
	as				
from to and he/ she was assigned duty at which is COVID -19 management related duty.					
	Signature of Head of Office/	•			
Countersigned.					
<b>Signature of the Collector&amp; </b> E <b>Seal</b> :	District Magistrate				

# GOVERNMENT OF ODISHA FINANCE DEPARTMENT \*\*\*\*\*\*

No.	22094	/F,	Dated <b>04.08.2020</b>
	FIN-CS3-PEN-0009-2020		

#### RESOLUTION

Sub: COVID-19 Warrior Family Assistance for Government employees.

Government of Odisha in Notification No.1706/R&DM(DM), dated 13.3.2020 had declared COVID-19 as a State Disaster as per section 2(d) of Disaster Management Act, 2005 and authorised the Disaster Management authorities, State Executive Committee and the Public Authorities in the State to take such action under the Act as may be required for management of the said disaster.

As a measure of support to the personnel in active line of duty for fighting Covid-19 pandemic and commitment to the security and welfare of such personnel and their families, Government have decided to provide the following incentive package under the Odisha Civil Services (Compassionate Grant) Rules, 1964 in case of Government employees joining service as per GA & PG Department Circular Nos. 32010/Gen, dated 12.11.2013 and 1147/Gen, dated 17.1.2014 and not completed 6 years, who succumb to COVID-19 in line of duty under active deployment by the State authorities.

- 1. Spouse or eligible family member of the deceased Government shall be provided with COVID-19 Warrior Family Assistance at the rate of the last remuneration drawn/ due till the normal date of superannuation of the deceased Government servant, had he/she remained alive.
- 2. The Collector or SP of the District, Municipal Commissioners or Commissioner of Police, authorised Officers of Health and Family Welfare Department or Special Relief Commissioner will certify the deployment. District level Medical Officer of Health and Family Welfare Department will certify cause of death of the Government servant in active line of duty to be Covid-19 infection.
- 3. The following conditions need to be satisfied for determination of active line of duty—

- (i) That the Government employee was drafted by Government or by its authorized field formations to perform COVID-19 related duties/responsibilities.
- (ii) That he/ she succumbed to disease due to COVID-19 infection.
- (iii) The COVID-19 infection should have occurred while in active line of duty and the employee should not be on leave from the duty.

Provided that if the Government employee is detected COVID-19 positive within 30 days of his/ her last day of COVID-19 related duty, it will be deemed that he/ she was infected during active line of duty. Authorised persons as mentioned at para-2 above need to certify that the person was on duty during the last 30 days when he/ she was found to be COVID-19 positive before his/ her demise.

4. On application by the spouse or eligible Family member with requisite documents, the DDO of the establishment of the deceased Government employee last worked or any other Office of the Organisation he worked as preferred by his/her spouse or eligible family member as to their convenience and permitted by the Head of the Department/ Administrative Department concerned, shall draw and disburse the COVID-19 Warrior Family Assistance.

By Order of the Governor

Sd/-

**Principal Secretary to Government** 

#### FORM III

(To be filled in by the claimant)

SI.	Particulars	Information
No.		
(1)	(2)	(3)
1.	Full name of claimant	
2.	Aadhar No. of the Claimant	
	Information on deceased person	
3.	Relationship with deceased	
4.	Name of deceased	
5.	Aadhar No. of the deceased	
6.	Father's name	
7.	Age	
8.	Address	
9.	Designation while on duty	
10.	Details of drafting authority	
11.	Place of duty	
12.	Monthly Salary / Remunerationduring the month of death	
13.	(i) Date & Time of Death	
	(ii)Date of Laboratory diagnosis of COVID-19	
	(iii) Name of treating Physician	
14.	Name of the Hospital	
1S.	Particulars of Bank Account for transfer of fund	Bank Name-
		Bank Account No –
		Type of Account-
		IFSC Code-
		MICR Code-
		Address of Branch-
16	Declaration	
	Ido hereby de	eclare that the facts and figures indicated
	above are true to the best of my knowledge and belief. In ca	se any information or document found to be
	false/ fabricated or forged or any information is concealed	, the claim shall be void and my right for
	compensation shall be forfeited. I shall submit an affidavit to the	e effect that in case my claim is made null and
	void, I shall return the amount received by me failing which action	on as deemed fit shall be initiated against me.
	Date:	Signature of the claimant
	artifical that the death of Cri/Crot/Kursacri	

Certified that the death of Sri/Smt/Kumari..... is due to COVID-19 infection.

Signature of the Medical Superintendent

Counter signature by the Collector & District Magistrate

Signature of the Head of Office
Signature of the Competent Authority in
Administrative Department

#### -Name of Office-

#### CERTIFICATE OF ENGAGEMENT OF DECEASED FOR COVID-19 MANAGEMENT

(To be given by the drafting authority)

daughter/ wife/ year	husband of s, resident of and h	as ne/ she wa		was engag (designation) d duty at	age ged by from
		Signatur	e of Head	of Office/Drafting A Seal:	uthority
Countersigned.					
<b>Signature of the C</b> Seal:	collector& Distric	t Magistro	ate		

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No.	22099	/F,	Dated <b>04.08.2020</b>
	FIN-CS3-PEN-0009-2020		

#### RESOLUTION

Sub: COVID-19 Warrior Family Assistance for Government employees.

Government of Odisha in Notification No.1706/R&DM(DM), dated 13.3.2020 had declared COVID-19 as a State Disaster as per section 2(d) of Disaster Management Act, 2005 and authorised the Disaster Management authorities, State Executive Committee and the Public Authorities in the State to take such action under the Act as may be required for management of the said disaster.

As a measure of support to the personnel in active line of duty for fighting Covid-19 pandemic and commitment to the security and welfare of such personnel and their families, Government have decided to provide the following incentive package under the Odisha Civil Services (Compassionate Grant) Rules, 1964 in case of Government employees covered under OCS (Pension) Rules, 1992 who succumb to COVID-19 in line of duty under active deployment by the State authorities.

- 1. In case of death of the Government servant in line of duty under active deployment by the State authorities, COVID-19 Special Family Pension equivalent to the last pay drawn/ due along with DR/ TI as admissible from time to time shall be provided to the spouse or eligible family member till the normal date of superannuation, had he/ she remained alive.
- 2. On reaching the date of superannuation of the deceased employee had he/ she remained alive, the spouse or eligible family member will get family pension, if admissible, under the relevant Rules.
- 3. The Collector or SP of the District, Municipal Commissioners or Commissioner of Police, authorised Officers of Health and Family Welfare Department or Special Relief Commissioner will certify the deployment. District level Medical Officer of Health and Family Welfare Department will

certify cause of death of the Government servant in active line of duty to be Covid-19 infection.

- 4. The following conditions need to be satisfied for determination of active line of duty—
  - (i) That the Government employee was drafted by Government or by its authorized field formations to perform COVID-19 related duties/responsibilities.
  - (ii) That he/ she succumbed to disease due to COVID-19 infection.
  - (iii) The COVID-19 infection should have occurred while in active line of duty and the employee should not be on leave from the duty.

Provided that if the Government employee is detected COVID-19 positive within 30 days of his/ her last day of COVID-19 related duty, it will be deemed that he/ she was infected during active line of duty. Authorised persons as mentioned at para-2 above need to certify that the person was on duty during the last 30 days when he/ she was found to be COVID-19 positive before his/ her demise.

5. On application by the spouse or eligible Family member of the deceased Government employee with requisite documents including the enclosed Form-I to III, the papers will be sent to O/O the Principal AG (A&E), Odisha for issue of necessary authority slip.

By Order of the Governor

Sd/-**Principal Secretary to Government** 

#### FORM-I

### PARTICULARS FOR COMPASSIONATE GRANT TO THE FAMILY OF THE DECEASED GOVERNMENT SERVANT

- Full name and address of applicant andhis/ her relationship with the deceased
- 2. Description of the deceased:
  - (a) Name
  - (b) Post held
  - (c) Office in which employed
  - (d) Date of death
  - (e) Date of application for the grant
- 3. Number, name, relationship, age and occupation of dependant family members of the deceased
- 4. Date of joining in service
- 5. Pay at the time of death
- Details relating to cause of death due to COVID-19 infection—
  - (a) Date of deployment order for COVID-19 duty (enclose copy)
  - (b) Date of detection of infection of COVID-19
  - (c) Date of death
- 7. Was any other grant sanctioned to the family of the deceased? Was any grant, pension or gratuity sanctioned under rule 14 of the Orissa (Extraordinary) Pension Rules, 1943? Is any application pending for consideration under the said rules?
- 8. Persons to whom the CompassionateGrant is

payable.

Treasury from which the CompassionateGrant is payable.

Signature of the Head of the OfficeDrawing up the application

Recommended by the Head of Department

Signature of the HoD

Approved by the Administrative Department

Signature of the Secretary to Government

#### FORM-II

#### DESCRIPTIVE ROLL OF THE FAMILY OF THE DECEASED GOVERNMENT SERVANT

Attes					;		of the authority npetent
	(1)	(2)		(3)		(4)	(5)
11	Little finger	t hand thumb and t Ring finger	-	iddle finger		Fore finger	Thumb
44	members of the deceased.  Widow/ Widower: Sons: Unmarried & widowed daughters including step and adopted children: Brothers below 18 years and unmarried/ widowed sisters: Father: Mother: Children of pre-deceased son if actually dependent on the deceased Govt servant:					(Criffstian era)	
10.	Name and age o	of the surviving fam	•	Name		Occupation	Date of birth (Christian era)
9.		of identification, if	anv				
7. 8.	Age Colour						
6. -	Height						
5.	Police Station and District						
4.	Village and Post	Office					
2. 3.	Relationship to the deceased Government servant Present address:						
1.	Full name of the applicant						

#### **FORM III**

(To be filled in by the claimant)

SI.	Particulars	Information			
No.					
(1)	(2)	(3)			
1.	Full name of claimant				
2.	Aadhar No. of the Claimant				
	Information on deceased person				
3.	Relationship with deceased				
4.	Name of deceased				
5.	Aadhar No. of the deceased				
6.	Father's name				
7.	Age				
8.	Address				
9.	Designation while on duty				
10.	Details of drafting authority				
11.	Place of duty				
12.	Monthly Salary / Remunerationduring the month of death				
13.	(i) Date & Time of Death				
	(ii) Date of Laboratory diagnosis of COVID-19				
	(iii) Name of treating Physician				
14.	Name of the Hospital				
1S.	Particulars of Bank Account for transfer of fund	Bank Name-			
		Bank Account No –			
		Type of Account-			
		IFSC Code-			
		MICR Code-			
		Address of Branch-			
16	Declaration				
	Ido hereby o	declare that the facts and figures indicated			
	above are true to the best of my knowledge and belief. In case any information or document found to be				
	false/ fabricated or forged or any information is concealed, the claim shall be void and my right for				
	compensation shall be forfeited. I shall submit an affidavit to the effect that in case my claim is made null and				
	void, I shall return the amount received by me failing which acti	on as deemed fit shall be initiated against me.			
	Date:	Signature of the claimant			
	ortified that the death of Sri/Smt/Kumari	• .			

Certified that the death of Sri/Smt/Kumari..... is due to COVID-19 infection.

Signature of the Medical Superintendent

Counter signature by the Collector & District Magistrate

Signature of the Head of Office
Signature of the Competent Authority in
Administrative Department

#### -Name of Office-

#### CERTIFICATE OF ENGAGEMENT OF DECEASED FOR COVID-19 MANAGEMENT

(To be given by the drafting authority)

daughter/ wife/ years, r	ertify that Sri/ Smt/ husband of esident ofas		was engaged	age I by
	and he/ she v		, ,	
	Signat	ure of Head of	Office/Drafting Auth	ority
			Seal:	
Countersigned.				

## GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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No.	22104	/F,	Dated <b>04.08.2020</b>
	FIN-CS3-PEN-0009-2020		

#### RESOLUTION

Sub: COVID-19 Warrior Family Assistance for ASHA.

Government of Odisha in Notification No.1706/R&DM(DM), dated 13.3.2020 had declared COVID-19 as a State Disaster as per section 2(d) of Disaster Management Act, 2005 and authorised the Disaster Management authorities, State Executive Committee and the Public Authorities in the State to take such action under the Act as may be required for management of the said disaster.

As a measure of support to the personnel in active line of duty in fighting COVID-19 pandemic and commitment to the security and welfare of such personnel and their families, Government have decided to provide the following incentive package in case of ASHA worker under Health and Family Welfare Department who succumb to COVID-19 in line of duty under active deployment by the State authorities.

- 1. In case of death of an ASHA worker in line of duty under active deployment by the State authorities, COVID-19 Family Assistance for ASHA @ ₹ 5000 (Five thousand) only per month shall be provided to the spouse or eligible family member till he/ she reaches 60 years had he/ she survived.
- 2. The Collector or SP of the District, Municipal Commissioners or Commissioner of Police, authorised Officers of Health and Family Welfare Department or Special Relief Commissioner will certify the deployment. District level Medical Officer of Health and Family Welfare Department will certify cause of death of the ASHA Worker in active line of duty to be COVID-19 infection.
- The following conditions need to be satisfied for determination of active line of duty—

- (i) That the ASHA Worker was drafted by Government or by its authorized field formations to perform COVID-19 related duties/responsibilities.
- (ii) That he/ she succumbed to disease due to COVID-19 infection.
- (iii) The COVID-19 infection should have occurred while in active line of duty and the ASHA Worker should not be on leave from the duty.

Provided that if the ASHA Worker is detected COVID-19 positive within 30 days of his/ her last day of COVID-19 related duty, it will be deemed that he/ she was infected during active line of duty. Authorised persons as mentioned at para-2 above need to certify that the person was on duty during the last 30 days when he/ she was found to be COVID-19 positive before his/ her demise.

4. On application by the spouse or eligible Family members of the deceased ASHA worker with requisite documents including the enclosed Form III, the Health and Family Welfare Department will take necessary steps accordingly.

By Order of the Governor

Sd/-**Principal Secretary to Government** 

#### **FORM III**

(To be filled in by the claimant)

SI.	Particulars	Information
No.		
(1)	(2)	(3)
1.	Full name of claimant	
2.	Aadhar No. of the Claimant	
	Information on deceased person	
3.	Relationship with deceased	
4.	Name of deceased	
5.	Aadhar No. of the deceased	
6.	Father's name	
7.	Age	
8.	Address	
9.	Designation while on duty	
10.	Details of drafting authority	
11.	Place of duty	
12.	Monthly Salary / Remunerationduring the month of death	
13.	(i) Date & Time of Death	
	(ii) Date of Laboratory diagnosis of COVID-19	
	(iii) Name of treating Physician	
14.	Name of the Hospital	
1S.	Particulars of Bank Account for transfer of fund	Bank Name-
		Bank Account No –
		Type of Account-
		IFSC Code-
		MICR Code-
		Address of Branch-
16	Declaration	
	Ido hereby de	eclare that the facts and figures indicated
	above are true to the best of my knowledge and belief. In case	se any information or document found to be
	false/ fabricated or forged or any information is concealed,	the claim shall be void and my right for
	compensation shall be forfeited. I shall submit an affidavit to the	effect that in case my claim is made null and
	void, I shall return the amount received by me failing which action	n as deemed fit shall be initiated against me.
	5.4	0
	Date:	Signature of the claimant

Certified that the death of Sri/Smt/Kumari..... is due to COVID-19 infection.

Signature of the Medical Superintendent

Counter signature by the Collector & District Magistrate

Signature of the Head of Office
Signature of the Competent Authority in
Administrative Department

#### -Name of Office-

#### CERTIFICATE OF ENGAGEMENT OF DECEASED FOR COVID-19 MANAGEMENT

(To be given by the drafting authority)

This is to certify that S	ri/ Smt/ Kumari son/
daughter/ wife/ husband of	age
years, resident of	was engaged by
C	ds (designation) from
to and h	ne/ she was assigned duty at which is
COVID -19 management related	duty.
	Signature of Head of Office/Drafting Authority
	Seal:
Countersigned.	
Signature of the Collector& Distric	t Magistrate
Seal:	

### GOVERNMENT OF ODISHA FINANCE DEPARTMENT

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#### NOTIFICATION

The 19th October, 2020

- **S.R.O.No. 221**/2020 In exercise of the powers conferred by section 32 of the Odisha State Tax on Professions, Trades, Callings and Employments Act,2000 (Odisha Act 7 of 2000), the State Government do hereby make the following rules further to amend the Odisha State Tax on Professions, Trades, Callings and Employments Rules,2000, namely:-
- 1. (1) These rules may be called the Odisha State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2020.
- (2) They shall come into force on the date of their publication in the Odisha Gazette.
- 2. In the Odisha State Tax on Professions, Trades, Callings and Employments Rules, 2000 (hereinafter referred to as the said rules), in rule 4, after sub-rule 5, the following sub-rule shall be inserted, namely:—
- "(6) Notwithstanding anything contained in sub-rules (1),(2),(3),(4) and (5), if an application for grant of registration is successfully submitted electronically in the designated portal, the same shall be deemed to have been approved, and the certificate of registration shall be made available electronically in the designated portal."
- 3. In the said rules, in rule 5, after sub-rule (4), the following sub-rule shall be inserted, namely:—
- "(5) Notwithstanding anything contained in sub-rules (1),(2),(3) and (4), if an application for grant of enrollment is successfully submitted electronically in the designated portal, the same shall be deemed to have been approved, and the certificate of enrollment shall be made available electronically in the designated portal.".

[No. **28051**-FIN-CT1-TAX-0025/2013] **By order of the Governor** 

Sd/-

**Deputy Secretary to Government**