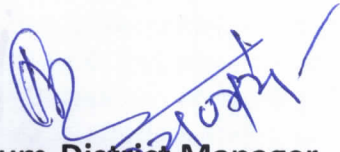


## LEVEL-I AMMENDMENT

| Existing Clause                  | Existing Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Modification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Security Deposit Clause No. 7    | <p><b>LEVEL-I</b></p> <p>7.1.1 A sum of Rs. 1.75 Lakhs or <b>Rs. 101832.00 (One Lakh One Thousand Eight Hundred Thirty Two)</b> equivalent to 5% of the estimated value of the contract, whichever is higher, in form of Demand Draft issued in favour of the District Manager, OSCSC Ltd., Jharsuguda.</p> <p>7.1.2 A sum of Rs.3.25 Lakhs or <b>Rs.203666.00 (Two Lakh Three Thousand Six Hundred Sixty Six)</b> equivalent to 10% of the estimated value of the contract, whichever is higher, in form of irrevocable and unconditional Bank Guarantee issued in favour of the District Manager, OSCSC Ltd., Jharsuguda, which shall be enforceable till six months after the expiry of the contract period.</p> | <p>7.1.1 A sum of Rs. 1.75 Lakhs or <b>Rs. 50916.00 (Fifty Thousand Nine Hundred Sixteen)</b> equivalent to 2.5% of the estimated value of the contract, whichever is higher, in form of Demand Draft issued in favour of the District Manager, OSCSC Ltd., Jharsuguda.</p> <p>7.1.2 A sum of Rs.3.25 Lakhs or <b>Rs. 101833.00 (One Lakh One Thousand Eight Hundred Thirty Three)</b> equivalent to 2.5% of the estimated value of the contract, whichever is higher, in form of irrevocable and unconditional Bank Guarantee issued in favour of the District Manager, OSCSC Ltd., Jharsuguda, which shall be enforceable till six months after the expiry of the contract period.</p> |
| Quoting of Rates Clause-10       | <p><b>10.3 (Level-I) :-</b> Quoting of same rates (L1 only) by more than one bidders could be constructed as an exceptional circumstance. In such cases, the bidder having highest average annual turnover (furnished at Annexure-4 as per clause No. 4.2) during last three financial years i.e 2021-22, 2022-23 &amp; 2023-24 shall be considered for deciding the successful bidder. If the average annual turnover during last three financial years happens to be same, in such case bidder having highest financial capability (furnished at Annexure-3), shall be considered for deciding the successful bidder.</p>                                                                                         | <p>In case of multiple bidders quoting the lowest service charges (rate), Lowest (L1) bidder shall be selected through a transportation system of lottery.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Period of Contract Clause- VIII  | <p>a. The contract shall remain in force from the date of execution of agreement till 31st March'2027 or such later date as may be decided by the District Manager with the approval of the Collector.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>a. The contract shall remain in force from the date of execution of areement till 31st March'2027 or such later date as may be decided by the District Manager with the approval of the Collector.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Period of Contract Clause - VIII | <p>b. The District Manager with the approval of the Collector reserves the following rights.</p> <p>i. To extend the period of contract for 03 (three) months beyond the original contract period on the same rates, terms &amp; conditions and to further extend beyond 03 (three) months on mutual consent. However, if OSCSC Head Office requires to extend the agreement period with the intervention of court by virtue of an order (Interim/ Final) passed in a writ petition filed by the existing contractor request for enhancement of any charges for such extending period cannot be entertained in the absence of competitive price.</p>                                                                | <p>b. The District Manager with the approval of the Collector reserves the following rights.</p> <p>i. To extend the period of contract not more that 50% of the original contract period with the approval of next higher authority subject to satisfactory performance and in case of need.</p> <p>ii. To terminate the contract at any time in case of non-satisfactory performance or violation of the contract by giving 2 (two) months notice in writing to the contractor at their last known place of residence / business and the contractor shall not be</p>                                                                                                                   |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>ii. To terminate the contract at any time during its currency without assigning any reasons therefore by giving a 15 days notice in writing to the contractor at their last known place of residence / business and the contractor shall not be entitled to any compensation by reason of such premature termination. In such an event, the transport contractor shall render complete account of CMR/ any other foodgrains and any other information / documents in his custody and also arrange to complete that particular assignment as per the direction of the District Manager.</p> | <p>entitled to any compensation by reason of such premature termination. In such an event the transport contractor shall render complete account of CMR/ any other foodgrains and any other information / documents in his custody and also arrange to complete that particular assignment as per the direction of the District Manager.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

  
**CSO-cum-District Manager**  
**OSCSC Ltd., Jharsuguda**

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENTNo. 18194 / F  
FIN-COD-MISC-0007-2019Date 18.06.2025OFFICE MEMORANDUM

Sub: Ready Reckoner on recent amendment to Odisha General Financial Rules, 2023

Finance Department has recently amended Odisha General Financial Rules, 2023 vide FD Office Memorandum No 16832/F, dated 04.06.2025. For ease of reference, the amendments made are furnished below as a Ready Reckoner.

| Sl. No                        | Rule     | Earlier provision                                                                                                                                                                           | Amended Provision                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Substantive Amendments</u> |          |                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                             |
| 1                             | 170 (ii) | Prior concurrence of Finance Department is required in case tendered value of a works contract exceeds the estimated cost by 10% or more in respect of works costing Rs 5.00 Crore or more. | Approval of next higher authority is required in case tendered value of a works contract exceeds the estimated cost by 10% or more in respect of works costing Rs 50.00 Crore or more.<br><br>Concurrence of Finance Department is not required in such cases.                                                                                                              |
| 2                             | 202 (xv) | New Provision                                                                                                                                                                               | Categorisation of procurement has been made into procurement of Goods, Services (Consultancy and Non-consultancy / Outsourcing of services) and Works to facilitate Procuring Authority to select the format of Model Bidding Document, conditions of procurement, etc.<br><br>Further, procurement of IT Projects is to be treated as procurement of consultancy services. |



|   |                |                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | 204<br>(xviii) | Awarding extra/additional quantity beyond the original ordered quantity                                                                                                                                                                                                                                                                                                     | <p>In exceptional circumstances, the procuring authority may award extra/additional quantity in excess up to ten per cent of the original ordered quantity.</p> <p>For awarding extra/additional quantity between ten percent and fifty percent of the original ordered quantity, procuring authority shall justify the same and obtain approval of next higher authority.</p> <p>Procuring extra/additional quantity beyond 50% of the original tendered quantity is not permissible.</p> <p>This is applicable for goods, consultancy services and non-consultancy services.</p> |
|   |                | Award of contract in case of 'Bunch Bid'                                                                                                                                                                                                                                                                                                                                    | In case of contract for multiple items i.e., "Bunch Bid", criteria for selection of L1 bid (i.e., whether procurement order will be placed with one bidder on the basis of aggregated cost of all items taken together as a whole or procurement order will be placed with more than one bidders to supply different items on the basis of cost of individual items) shall be clearly spelt out in the RFP.                                                                                                                                                                        |
| 4 | 204<br>(xix)   | If a special situation arises, where the lowest evaluated responsive bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered on the next higher responsive bidder (s) at the rate offered by the lowest evaluated responsive bidder, after obtaining specific approval from the competent authority on the | <p>In case, the procuring authority is satisfied that one bidder cannot supply the full quantity due to time constraints, capacity constraints, etc., then the procurement contract may be placed with <b>multiple bidders (not more than 5) at L1 rate with approval of next higher authority.</b> Provision of such parallel contract shall be clearly spelt out in the RFP, mentioning the number of bidders to whom order will be placed along with percentage of order to be placed to each such bidder. <b>This provision shall be invoked in rare</b></p>                   |

|   |            |                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |            | specific recommendation of the respective purchase committee.                                                                                                                                                                                                                                                                                              | cases with prior concurrence of Finance Department.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 5 | 204 (xxii) | New Provision                                                                                                                                                                                                                                                                                                                                              | <p>"Single Bid" has been defined as:-</p> <p>i. When only one eligible / technically qualified bid is received;</p> <p>ii. When multiple bids are received but only one bid is found to be eligible/technically qualified.</p>                                                                                                                                                                                                                                            |
| 6 | 213 (i)    | Performance security should be for an amount of five to ten per cent of the value of the contract.                                                                                                                                                                                                                                                         | <p>Performance security should be for an amount of three to five per cent of the value of the contract.</p> <p>Note: The value of contract implies the amount of contract awarded to the successful bidder. In case of award of contract to more than one bidder, the <b>Performance Security to be paid by each shall be calculated on the proportionate value of the contract awarded to each such bidder.</b></p>                                                      |
| 7 | 223 (vii)  | Whenever there is an urgency / emergent need for procurement of goods at a short notice, in such cases, full justification for relaxation of the prescribed minimum time shall be recorded in the file and approval of the next higher authority and in case of the Administrative Department, <b>concurrence of Finance Department shall be obtained.</b> | <p>Whenever there is an urgency / emergent need for procurement of goods at a short notice, full justification for relaxation of the prescribed minimum time shall be recorded in the file and approval of the next higher authority shall be obtained. When the procurement is at the level of Administrative Department, Administrative Department shall be competent to take a decision. However, minimum time cannot be reduced to <b>less than 7 clear days.</b></p> |
| 8 | 241        | Short listing of Consultants: On the basis of responses received from the interested parties as per Rule-240, consultants meeting the requirements shall be short listed for further consideration. The number of                                                                                                                                          | Shortlisting of Consultants: On the basis of responses received from interested parties as per Rule-240, consultants meeting the requirements shall be shortlisted for further consideration.                                                                                                                                                                                                                                                                             |

|    |         |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----|---------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |         | short-listed Consultants shall not be less than three. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 9  | 256 (v) | New Provision                                          | <p>Contract period for outsourcing of non-consulting services shall not be open-ended. The tenure of the contract shall have a fixed duration and clearly mentioned in the RfP document, agreement, work order, etc. In case of non-satisfactory performance or violation of terms and conditions of the contract, the contract can be terminated at any time by giving 2 months' notice. Subject to satisfactory performance, and in case of need, the contract can be renewed for not more than 50% of the original contract period, with approval of next higher authority. When the contract is being executed at the level of Administrative Department, Administrative Department shall be competent to take a decision. Fresh tender shall be invited well ahead of the completion of the contract period.</p> |
| 10 | 261A    | New Provision                                          | <p>(i) Procurement of Non-Consulting Services, up to Rs 25,00,000/-, on each case may be made on the recommendation of a duly constituted Local Purchase Committee consisting of 3 members.</p> <p>(ii) The committee shall identify the appropriate supplier for supply of the required service. There will be no need to invite quotations or tenders for such supply.</p> <p>Note: There was no provision for procurement of non-consulting services through LPC. To simplify procurement, this provision has been added.</p>                                                                                                                                                                                                                                                                                      |

|                                       |          |                                                                                                      |                                                                                                                                                                                                                                                                                                        |
|---------------------------------------|----------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11                                    | 264 (iv) | New Provision                                                                                        | <p>Note 1: In case of multiple bidders quoting the lowest service charge, L1 shall be selected through a transparent system of lottery.</p> <p>Note 2: While calculating the service charge, statutory dues including (but not limited to) EPF, ESI, GST, etc. shall not be included in the price.</p> |
| <b>Enhancement in Financial Limit</b> |          |                                                                                                      |                                                                                                                                                                                                                                                                                                        |
| 12                                    | 220      | Maximum Limit of Direct Purchase for goods: Rs. 25,000/-                                             | Maximum Limit of Direct Purchase for goods: Rs. 50,000/-                                                                                                                                                                                                                                               |
| 13                                    | 221      | Limit for Purchase through Local Purchase Committee for goods: Rs. 25,000/- to Rs. 1,50,000/-        | Limit for Purchase through Local Purchase Committee for goods: Rs. 50,000/- to Rs. 3,00,000/-                                                                                                                                                                                                          |
| 14                                    | 223      | Limit for Purchase through Advertised Tender Enquiry for goods: Rs. 10,00,000/- and above            | Limit for Purchase through Advertised Tender Enquiry for goods: Rs. 25,00,000/- and above                                                                                                                                                                                                              |
| 15                                    | 224      | Limit for Purchase through Limited Tender Enquiry for goods: Up to Rs. 10,00,000/-                   | Limit for Purchase through Limited Tender Enquiry for goods: Up to Rs. 25,00,000/-                                                                                                                                                                                                                     |
| 16                                    | 240(i)   | Limit for Procurement of Consulting Services through Limited Tender Enquiry: Up to Rs 25,00,000/-    | Limit for Procurement of Consulting Services through Limited Tender Enquiry: Up to Rs 50,00,000/-                                                                                                                                                                                                      |
| 17                                    | 240 (ii) | Limit for Procurement of Consulting Services through Advertised Tender Enquiry: Above Rs 25,00,000/- | Limit for Procurement of Consulting Services through Advertised Tender Enquiry: Above Rs 50,00,000/-                                                                                                                                                                                                   |

|                                                                              |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 18                                                                           | 262 (i)            | Limit for Procurement of Non-Consulting Services through Limited Tender Enquiry:<br><br>Up to Rs 10,00,000/-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Limit for Procurement of Non-Consulting Services through Limited Tender Enquiry:<br><br>Above Rs 25,00,000/- and up to Rs 50,00,000/-                                                                                                                                                                                                                                                                                                                                                           |
| 19                                                                           | 262(ii)            | Limit for Procurement of Non-Consulting Services through Advertised Tender Enquiry:<br><br>Above Rs 10,00,000/-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Limit for Procurement of Non-Consulting Services through Advertised Tender Enquiry:<br><br>Above Rs 50,00,000/-                                                                                                                                                                                                                                                                                                                                                                                 |
| <b><u>Simplification of Existing provisions including Clarifications</u></b> |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 20                                                                           | 199                | Applicability of rules in procurement of goods and services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | In cases where the procurement to be made is a combination of procuring goods, and services, the procurement should be categorised based on the major component of such procurement.                                                                                                                                                                                                                                                                                                            |
| 21                                                                           | 202 (xii) & (xiii) | <p>The procuring authority should procure goods or services either through open tender or any authorized electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. by adhering to the above fundamental principles.</p> <p>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:</p> <p>(a) 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.</p> | <p>The procuring authority should procure goods or services either through open tender or through any authorized electronic platform such as e-procurement portal of the State, GeM platform, MSTC platform etc. by adhering to the fundamental principles of Public Procurement.</p> <p><b>Provided that</b> procurement through Government e-Market Place (GeM) or through any electronic platform shall be guided by specific guidelines issued by Finance Department from time to time.</p> |

|    |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |          | <p>(b) 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.</p> <p>(c) 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.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 22 | 204 (xv) | Evaluation of bids                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Evaluation of bids shall be made by excluding applicable taxes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 23 | 214      | Bidders participating in the tender must be registered under GST (OGST) Act, having a valid GSTIN.                                                                                                                                                                                                                                                                                                                                                                                                                  | Bidders participating in the tender must be registered under GST Act, having a valid GSTIN.                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 24 | 216      | E-Publishing: It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. They may also publish the same in their Departmental or other website of the State Government.                                                                                                                                     | <p>E-Publishing: It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. Alternatively, they may publish the same in their Departmental or other website of the State Government.</p> <p><b>Note: Now it is not mandatory to publish tender enquiries, corrigenda, etc. on e-procurement portal of the State.</b></p> |



|    |     |                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 25 | 219 | <p>The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal.</p> | <p>The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal. Procuring authority may also use the updated list of registered suppliers available on official websites of any other procuring entity of State Government. It shall be ensured that such lists do not contain any supplier (s) who are debarred from bidding by any Department of the State."</p> |
|----|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

This Ready Reckoner is only for the purpose of easy understanding of the recent amendments made. In case of any discrepancy between the contents of the actual amendment made vide FD Office Memorandum No. 16832/F, dated 04.06.2025 and this Ready Reckoner, provisions of the said OM shall prevail over the content of this Ready Reckoner.

  
 (Saswata Mishra) 18-06-2025

Principal Secretary to Government

Memo No. 18195 /F

Date 18.06.2025

Copy forwarded to OSD to DC-cum-ACS to Government / P.S. to Additional Chief Secretary to Government/ P.S. to Principal Secretary to Government/ P.S. to Commissioner-cum-Secretary to Government/ P.S. to Secretary to Government (All Departments) for kind information of DC-cum-ACS to Government / Additional Chief Secretary to Government/Principal Secretary to Government/ Commissioner-cum-Secretary to Government/ Secretary to Government (All Departments).

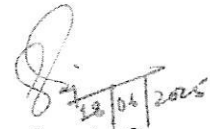


Under Secretary to Government

Memo No. 18196 /F

Date 18.06.2025

Copy forwarded to All Heads of Departments / All Revenue Divisional Commissioners/ All Collectors /All SPs/ All Financial Advisors / All Assistant Financial Advisors /All Treasury Officers/All Special Treasury Officers /All Sub-Treasury Officers/Accountant General (G & SSA) Odisha, Bhubaneswar / Accountant General (E&RSA), Odisha, Bhubaneswar/ Accountant General (A & E), Odisha, Bhubaneswar for information and necessary action.

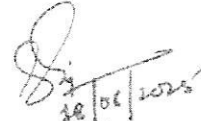


Under Secretary to Government

Memo No. 18197 /F

Date 18.06.2025

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

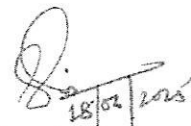


Under Secretary to Government

Memo No. 18198 /F

Date 18.06.2025

Copy forwarded to Commissionerate of CT & GST, Odisha / Directorate of Treasuries & Inspection, Odisha / Odisha Sales Tax Tribunal/ Directorate of Local Fund Audit, Odisha/ Controller of Accounts, Odisha/ Madhusudan Das Regional Academy of Financial Management, Odisha for information and necessary action.



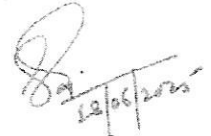
Under Secretary to Government

Memo No. 18199 /F

Date 18.06.2025

Copy forwarded to Shri Tapan Kumar Pattanaik, Sub-Nodal Officer (E-Gazette), FID, Finance Department for kind information and necessary action.

It is requested to upload this letter in the official website of Finance Department.



Under Secretary to Government