# Integrated Finance Management System, Odisha (iFMS-Odisha)

**Owners**  
Vision: State Development through efficient, effective and transparent management of public finance, strengthening accountability of stakeholders

Mission: Integrated Electronic Platform for all stakeholders for financial transactions, sharing data in a seamless manner for decision making and accounting of public finances, enabling convenient payments to/from public and enhancing transparency in public finances

**Values**  
Strategic Control with GSD, Agile, Transparency, Accountability, Predictability, Participation, Integration, Electronic

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**System Requirements**  
- Study & Documentation
- Solution Analysis & Design
- Development & Customization / Configuration
- Testing & Supporting UAT
- HW/NW Infra.
- Procurement, Deployment
- Third party certification & Data Migration
- Training & Capability Management
- Pilot Site Implementation & parallel run
- Go Live & Rollout at all sites
- Application software and Infrastructure Maintenance

**Software Solution**  
- Budget Estimation & Distribution | Debt & Fund Management
- Bill & Payment processing | Receipt | Stamps | e-Debenunement
- e-Billing | Online PL Payment | Fest Bill | Treasury Accounts
- Online PL Payment | CO Reconciliation | Account Correction
- Pension Management | NPS including LSS
- Sanction Order EB | Utilization Certificate | Addendum of ODF
- STPI / Mobile Based Payment | BDS | Virtual Treasury | Portal
- Integration with HRMS, AG, CPSMS, Benefit Management

**Technical Requirements**  
- Dynamic workflow
- Business Rule Support
- Audit trails
- Single sign-on
- Identity Management
- iFMS Integration
- Plan Management
- Task Management
- Lay-End Tier
- Approvals/centralised
- Task Service oriented
- Message oriented
- Max availability
- Secure browsing
- Co-exist with man

**Non-Functional / QoS Requirement**  
- Availability: 300 days a year, 24*7
- Performance: Max of 25 ms
- Security: Dual Factor Authentication, SSL, NAC, etc.
- Scalability: More than 50K Users
- Interoperability: Integration with other IT systems
- Reliability: 5 levels of redundancy

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**Key Objectives**  
- Implementing iFMS-Odisha
- Online Real-Time Reporting
- Stakeholder & ATM Integration
- Citizen Convenience
- Effectiveness in decision making

**Key Outcomes - iFMS-Odisha**  
- Central Database: Real-time availability of State financial data
- ETP Payment of 100% of Payment
- Scheme wise Expenditure Tracking incurred inside/outside budget
- Annualized PMG GDP CROP for all Tenure/Reservice
- Daily Cash Position of the State
- Interest/Cash Account Slip Generation for Teachers
- Loan Receipt & Payment Position

**Key Outcomes - iFMS-Odisha**  
- Constituent Level Beneficiary Satisfaction & access to information on state’s economic empowerment
- Satisfaction increase with citizens stakeholder transparency & ease of use for payments
- Operational Efficiency: Cost & Time Saving Improvements
- Service for UT & UT improvement
- Especially for financial transparency, accountability & decision-making
- Extensibility of application

**Political Benefits**  
- Strategic prioritization driving & oversight improved citizen & employee satisfaction.
- Scheme wise exante Scheme Management Improvement & Accountability for better decision-making & financial management

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**Values**  
- Strategic Control with GSD, Agile, Transparency, Accountability, Predictability, Participation, Integration, Electronic

**Axon**: iFMS-Odisha Modelling tool: Plants, Separation of SOP, Framework/FA Model for OPM, FMS, OPM, HRMS, Benefits Management.
Citizen centric e-Governance in Odisha is designed with the higher objectives of promoting effective dissemination of laws, improving access to justice, strengthening the rule of law through timely delivery of public information and services. Finance Department, Government of Odisha has strategically planned its e-Governance interventions. The results have been encouraging. The health of the State Finances have improved and sustained. There has been qualitative growth in financial institutions and manpower of the state.

One such strategic plan was automation of the financial processes of the State Government. Treasury organization was identified as the entity where the change would commence. A grant from the Finance Commission in 2001 was the onset; subsequent support from DFID stabilized the project 2006 onwards. Initially Information and Communication Technology was leveraged to enhance the efficiency of the system. Intra treasury operations were automated. Nevertheless, a foundation was laid down for implementation of the plan.

The State Government, thereafter, decided to carry forward its plan to build a robust IT infrastructure on a sound technological platform. Finance Institutions such as Cyber Treasury and Central electronic Processing Cell CePC were created in the Directorate of Treasuries to facilitate electronic receipts and payments respectively. Capacity of the manpower was enhanced through a core team that was charged to motivate the rest, a strong ‘Resource Team’ for domain inputs and the change that was owned by the Treasury personnel at all levels. The second phase of treasury computerization thus saw improved quality of all services provided through the treasuries such as payment, receipt and accounts that were electronically managed. The pension disbursement in the treasuries was centralized.

The stage was now set to include other partners involved in the finance management of the state. In the meantime, Government of India in its National e Governance Plan decided to fund the project partially as a Mission Mode Project. The scope of the project was widened from treasury management to financial management. Stakeholders such as the Accountant General of Odisha, Reserve Bank of India, Works Divisions, Forest Divisions, P & C Department, other Administrative Departments, Accredited Agency Banks, Central Government agencies, such as NSDL, PFMS are an integral part of the IFMS system. The life cycle of the financial process of the State Government from Budget Preparation; Budget Authorization; Sanction Order Preparation; Accounts Correction; Receipt and Payment Management; Debt, Fund and Cash Management; UC Management; Budget Review & Fiscal Monitoring to Audit and Evaluation is now a part of the Integrated Financial Management System.

Duplication and redundancy is viewed seriously in IFMS Odisha. Integration with already stable systems has been prioritized. Major integrations are with the HRMS, WAMIS, VATIS, I3MS, Sarathi & Vahan, Subordinate Staff Selection Commission Portal of Government of Odisha and PFMS and NSDL of Government of India agencies, e-Kuber of RBI and other agency banks. IFMS provides a standardized platform for all types of financial transactions to the citizens on one hand and the Government agencies on the other.

IFMS Odisha is a front runner among similar stakeholders in the country. Odisha has been looked up by various states in this aspect, yet there is no scope for complacency, the last mile has to be achieved. Evolution in governance to provide finer services to its citizen will continue....

R Balakrishnan, IAS
Additional Chief Secretary, Finance
Government of Odisha
The Directorate of Treasuries & Inspection, Finance Department, Government of Odisha has moved away from essentially being an organization to monitor and administer the activity of its field offices involving 165 Treasuries across the State to being the fulcrum of financial process automation in the State of Odisha.

Implementation of the Flagship project of the Government, Integrated Financial Management System was entrusted to the Directorate of Treasuries and as able soldiers of the Government, the treasury personnel have put in their sincere effort to meet each and every dateline set in the project. Initially automation was limited to the treasuries where bill processing and electronic accounts were the final output. Later on, budgetary allocation, receipt of Government taxes and dues as well as the disbursement of Government payables through the treasuries were automated.

Subsequently, with the IFMS project, the mandate grew beyond treasury operations. On the receipt end, IFMS provided a standard platform for any revenue earning agency and hence integration with existing applications such as I3MS, VATIS, OSSSC, Sarathi and Vahan was successfully completed. On the payment end, integration with the RBI was done to establish a bank neutral platform. The HR Management system has been integrated. To accomplish this work for the state, the Cyber Treasury and the Central Electronic Processing Cell were set up in the Directorate.

The efforts put in by the Directorate and its partners were recognised not only by the users but by various third party agencies which have conferred appreciations. Our counterparts in other states have visited the directorate for firsthand knowledge of the system. Our team member along with officers of the Finance Department have been a part of the National level Working Committee set up by RBI to work out a standardized electronic receipt and payment system for the country. The receipt and payment process in Odisha have provided significant inputs in developing the national level standardized process.

An attempt to compile the developments that have taken place in the automation of financial activities in the last few years has been made in this Handbook. The Helpline functioning in the Directorate has been a constant source of learning, new scope for improvement and above all our report card. We have tried to assemble the frequently asked questions by our users in this handbook. We are grateful for the active cooperation from all the stakeholders such as R.B.I., A.G (O), Agency Banks, officials working in the Treasury and the guidance and leadership of the Finance Department. Our technical partners M/s CMC Ltd has been the System Integrator both for the iOTMS as well as the IFMS project, Odisha State Data Centre which hosts our IT infrastructure and BSNL which provides the network services have extended desired cooperation.

Strive to provide better services to all our users and our quest for a positive change will remain undeterred.

Chandika Prasad Mohanty
Director of Treasuries & Inspection,
Odisha, Bhubaneswar
Preface

From the Desk of DTI

Part 1
Overview of IFMS  
Journey of Treasury Computerisation  
Major functional components of IFMS  
Innovations in IFMS  
Implementation  
Appreciation and Achievement

Part 2
FAQ on Accounts Correction  
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Integrated Financial Management System of Government of Odisha (IFMS ODISHA) is a custom made IT based system that bundles many essential financial management functions such as budgeting, payment processing, accounting, auditing and reporting for governments and other stakeholders into one software suite with an objective to ensure enhanced management of debt and liabilities, reduced cost & time for financial transactions and provide information for efficient decision making.
2013 Integrated Financial Management System (IFMS), Odisha

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In brief the movement from computerization of treasuries to Management of State Finances......

From IOTMS to IFMS

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Integrated Financial Management System (IFMS) - A Life Cycle Approach...

Integrated Financial Management System is a comprehensive electronic system to facilitate capture of all financial activities of the State Government. The system would adopt a life cycle approach which would envisage accommodating all the processes from estimating to audit. It will help the Finance Department in managing the resources for the state. Institutions required have been built and relationships have been established with all partners in the State Finance Management.

The IFMS Bouquet...
Deliverables of IFMS

Being a comprehensive financial management system, IFMS has a set of deliverables for the Government agencies, the business community and the citizens at large, few of the important deliverables are listed below:

Government to Business (G2B)
On Line payment of various taxes on e-Treasury Portal through e-payment facility of the banks
Electronic Data Transfer between Finance Department (DTI & Treasuries) and Associated Banks for e-Scroll, encashed Cheques and ECS/EFT Payments

Government to Citizen (G2C)
Pensioners
Complete Pensioner Portal with information on status of pension case, Pension Tracking of Individual pensioners, All forms and rules/regulations of State Government, On line facility for redressal of grievances related to Pension
Employees
Employee Self Service facility on information of NPS status, detail breakup of NPS
Taxpayers
Online challan form for Tax payers to fill up on web site for submission, Payment facility, acknowledgement and Status of their payments
Social Security Pensioners
Portal for submission of on-line application for Social Security Pensioners, Interface with banks and Post Offices,
Pension bill Generation in Treasuries and Sub-treasuries.

Government to Government (G2G)
Finance Department
Monitoring and Controlling of State Revenue and Expenditure, Effective Management of State Finances so that the funds are optimally utilized for Citizen Centric Projects, On line Budget Estimation, Finalization, Distribution and Re-appropriation, Managing the Total Budget Process and Timely Release of Grants/Funds to Government Departments/Organizations, Effective Support and Co-ordination with Other Departments specially for Budget process, Disbursement of Grants, Bill processing, PD Account Maintenance
Revenue Trend Analysis, Online Treasury Functions, Decision Support System including MIS, File Tracking System, Active Communication with Banks/RBI and AG office
Departments
Online Budget Distribution and Control and Revenue Trend Analysis, Utilization of Savings in due time, Monitoring of Subordinate Offices wrt Budget and Accounting, Internal E-Audit Facility, Easily available MIS for regular monitoring, Online re-appropriation, redistribution, additional allocation, Interfacing with external users like AG, Banks, etc.

Drawing and Disbursing Officers (DDOs)
Online Bill Submission, Online Bill Tracking, Online payments and Receipts Information, Real time expenditure Status, Centralized payroll system, Easily available MIS with regard to accounts, employee information, payments status

Treasuries
Online Bill Processing, Online payment Advice to Banks, Online payment by Banks and Intimation to Treasuries, Online Accounts Scroll and Reconciliation, Online Submission of Accounts to AG, Effective Budget Control in Heads of Offices, Interfacing with AG, RBI, Banks, Directorate of Pension and Pensioners’ Welfare, Real Time and Error Free Reconciled Daily Receipts and Payment Position
Electronic Centralized Payroll System, All Relevant MIS for Appropriate Accounting
**Journey of Treasury Computerization**

**Background:**
Odisha is one of the pioneers in treasury automation. The process has been going on for more than 15 years. It has gained significant momentum since 2010 after the implementation of Integrated Odisha Treasury Management System (iOTMS) which is a web based centralized solution for Treasury management.

**Important Milestones of Treasury Computerization:**

**2001: The first attempt at treasury automation in Odisha was attempted.**
- This system was implemented in 21 District Treasuries.
- The System was chiefly used for Accounts Preparation.

**2006-07: Odisha Treasury Management System (OTMS) was implemented.**
- Odisha Treasury Management system (OTMS), an online Treasury application system was implemented.
- The major functions under OTMS include budget distribution, transmission of budget data both in physical as well as electoral mode on line and processing and accounting of all treasury payments and receipts.
- One of the shortcomings of the OTMS was its distributed nature. The technology used i.e. Oracle D2K was dated and getting obsolete and the data was synchronized with the Head Quarters by the Field offices periodically and not on a real time basis.
2009: Integrated Odisha Treasury Management System (iOTMS)
In order to enhance the capability and reach of Odisha Treasury Management System, the Government in Finance Department decided in December, 2009 to move to a Centralized & Web Based Integrated Treasury Management System called iOTMS.

2013: Integrated Finance Management System Odisha IFMS ODISHA

- IFMS was an identified Mission Mode Project under NeGP of Government of India. The objective was to make budgeting processes more efficient, improve cash flow management, promote real-time reconciliation of accounts, strengthen Management Information Systems (MIS), improve accuracy and timeliness in accounts preparation, bring about transparency and efficiency in public delivery systems, better financial management along with improved quality of governance in the State.

- The project duration is for five years.

- The development and maintenance has been outsourced to M/s CMC Ltd who is an acclaimed software company, earlier a Government of India entity and now merged with M/s TCS Ltd.

- The selection of the System Integrator for software development was through a national competitive tendering process.

- IFMS uses Java based technology developed on the top of ORACLE Web Logic with ORACLE Database at the backend.

- The primary stakeholders of IFMS project are
  - Finance Department
  - Planning & Coordination Department
  - Other Administrative Departments (AD)
  - Director of Treasuries and Inspection (DTI)
  - Reserve Bank of India and Agency Banks
  - Budget Controlling Officers (for Treasury drawal and Public Works Expenditure)
  - Drawing & Disbursing Officers / Divisions / FA & COs
  - Treasuries
  - Accountant General (AG), Odisha
  - Controller of Accounts (CoA)
Integrated Financial Management System

**Financials**
- The project was approved by GoI during March, 2013 for a total amount of Rs 32 Crores (approx).
- GoI support was for Rs 22 Crores (75,00,000 *30 [Districts])
- 70% has been released by GoI amounting to Rs 15.40 Crores.
- Expenditure (till date) – 25.87 Crores

**IFMS Odisha 2013:** The existing Centralized Treasury Management System has been migrated into a new technology with enhanced features and facilities in IFMS. Increased scope of IFMS has already witnessed manifold growth in the number of users and with complete implementation of the project, the stakeholders would rise phenomenally.

**IT Infrastructure**
The hardware and system software infrastructure has also been scaled up to meet the anticipated requirement. The primary site is at the Odisha State Data Centre of Government of Odisha. A near site is located in the DTI Nerve Centre and the proposed DR site will be located at NDC, New Delhi.

**Primary Data Center**
IFMS-Odisha IT infrastructure has been designed to arrive at an optimized, flexible and an efficient Hardware setup to meet the performance and availability requirements of the solution. The infrastructure at primary data center and disaster recovery site is designed to cater information in real time 24/7 model. It will adhere to the basic objectives of resilience of Core Services, end to end Infrastructure management, business continuity – data protection, use of DR infrastructure for reporting and finally the ability to efficiently manage data growth.

**Network Architecture of Primary site**

**Near Site and proposed Disaster Recovery Site**
Disaster Recovery Site has been proposed with 50% server capacity of primary site production environment. Data will be replicated between Primary and DR site through the technology available in the SDC. Further Oracle Dataguard is being used to replicate data on real time basis at the Near site.
Fig: Data Replication from Primary site to Near Site through Oracle Active Data Guard
Major Functional Components of IFMS

iOTMS, enhancements and iFMS

iOTMS initiated the process of enhancement in the finance management sector of the state government. IFMS now will carry forward these enhancements to a desired level providing the state government with a complete state of art solution for financial management.

• **Online Budget Preparation Module:** The IFMS will provide facility for online preparation of budget estimation and compilation at all levels prior to forwarding it to Budget Execution Technique Automation (BETA) system of Finance Department for both the Plan and Non Plan budget estimation process.

**Non Plan Budget:** The IFMS will provide facility for online preparation of budget estimation by the DDOs which will be consolidated at the level of Controlling Officer. The Administrative Department/Grant Controlling Authorities will prepare their own estimate after consolidating the Controlling Officer wise requirement and forward it in BETA application for compilation of budget by the Finance Department.

**Plan Budget:** In case of Plan Budget Estimation module there is facility for ‘both bottoms’ up and ‘Top down’ process of estimation preparation. Schemes, Sub Sector & Sector and Chart of Accounts are mapped. Resources available is indicated by the Finance Department to P&C Department for the convenience of fixation of Sector wise Departmental ceiling.

• **Budget Allocation:** Since iOTMS period budget allocation runs in an internet environment providing online allocation of funds to the DDOs, the said facility will have further enhancements in terms of technology and convenience in IFMS. The process of allocation for the Works divisions has been modified with the withdrawal of the LC system.

Budget allocation in IFMS is also used as a tool for cash management in the state. Supplementary related surrender and Re-appropriation facility is available in the system. Surrender and re-distribution of allocations can also be done in the system.

In order to provide better facility of G2B, G2C services, Government of Odisha, Finance Department established electronic platforms for remitting State Government taxes and dues by the stakeholders and making payments.

**Government Receipt Management:**

**Cyber Treasury** operating from the Directorate of Treasuries, Odisha with jurisdiction all over the state having linkages with multiple Banks has been established for receipt of Government taxes and dues. This process of payment facilitates easier payment process for all the stakeholders. It enables the State Government to prepare the accounts for the online as well as the offline mode of receipts of the State Government on a real time basis.
Integrated Financial Management System

**Government Payment Management:**

**Central electronic Processing Cell** of the Directorate will serve as the focal point for consolidating and routing through all electronic payments advised by the treasuries, divisions, forest divisions and PL operators using the RBI platform (E-Kuber). The CePC remains the single point of contact between the State Government and the RBI. All transactions for RBI from various State Government agencies would be consolidated and all information / scroll received from RBI will be disaggregated and sent to all concerned seamlessly.

**Online submission of bills (other than salary bills):** All bills/claims to the Treasury can be submitted online through IFMS. The bill can be prepared either through online or offline (using a specifically designed utility) can be submitted (offline) or uploaded (online) in IFMS. The document attached to the bills/vouchers can be scanned and uploaded in the Document Management System of IFMS.

**Accounts Correction and Reconciliation:** The IFMS, Odisha envisages electronic correction and reconciliation of accounts. This activity is carried at two stages:- Between the Treasury and DDO, Between the Controlling Officers and A.G (A&E), Odisha. The IFMS has separate modules to process the entire activity electronically.

The Treasury and DDO correction of account module offers the solution for correction of accounts before and after the submission of accounts by Treasury to A.G (A&E), Odisha.

**CO reconciliation module:** This module provides the scope of CO wise online reconciliation of accounts between the monthly expenditures compiled by the A.G (A&E), Odisha and the accounts compiled at the Controlling Officer’s level on receipt of information from the DDOs.

**Sanction Order Generation Repository:** The IFMS intends to provide a facility for generation of all kind of Sanction Order having financial implications through the system. The Sanction Orders generated from the IFMS will be stored and made available to all authorities as per requirement. This will facilitate a standardized process of financial sanction eliminating possibility of misclassification, wanting or loss of Sanction Orders etc. In the later stage, the Sanction, Order Module will also facilitate use of digital signature by the sanctioning authorities for complete electronic documentation of the Sanction Order.

**Additional Features:** The IFMS provides several additional features normally:

**OCF Module:** This module processes allocation and drawal of funds incurred out of the provisions made under the Contingency Fund. It will help the Department in timely recoupment of the expenditure made under this provision.

**Bifurcation of SP from CSP:** This module will capture the State Plan component of the allocation relating to all Centrally Sponsored Plan. This will also help the State Government to track the release of funds from State Plan and the Central Share as fixed thereof.

**Debt Management:** A window has been provided in IFMS to capture the information relating to the debt of the State Government.

**Fund Management:** The IFMS intends to provide a complete picture of State Government financial transactions. The financial transactions which were hitherto outside the Treasury organization will be captured online through interfaces of IFMS with external agencies such as: A.G (A&E), Odisha, Reserve Bank of India and Plan Finance Management System (PFMS) of GoI.
National Pension Scheme (NPS): For the employees covered under the NPS, IFMS will provide an electronic interface from submission of application for enrolment, to view their monthly contribution transfer status and grievance redressal, mis-credit etc.

Online Pension application submission and Preparation: The IFMS envisages electronic submission and processing of pension application for the employees of the Aided Education Institutions. It will provide facility for online submission of pension application to AG, Odisha for all Government employees. The data will also be used by the Controller of Accounts, who as an internal stakeholder of IFMS and AG, Odisha as an external stakeholder of IFMS to process and issue the pension payment authority.

Teachers’ Provident Fund (TPF) Module: The TPF contributions are captured and processed electronically by the IFMS through electronic schedules to be submitted by the DDOs at the time of processing the salary bills in the Treasury. The data in the electronic schedule is to be transferred to the Controller of Accounts seamlessly for processing and preparation of yearly and final account slip of TPF.

Online General Provident Fund (GPF) application submission. The system will allow the GPF holder of the state to submit their final withdrawal application to the AG, Odisha at the time of retirement.

Some major integration of IFMS

PFMS: The IFMS is integrated with the PFMS of Government of India to share the data relating to the expenditures made by the State Government made under CSP. It also aims at receiving information relating to sanction and release of funds to the State Government by the Ministries of Government of India.

Works & Accounts Management Information System (WAMIS): The different Departments in Public Works are using the WAMIS for bill processing and preparation of Works accounts. The IFMS is integrated with the WAMIS to share the data relating to budget allocations, availability of funds, disbursement and remittance of funds.

Human Resources Management System (HRMS): The IFMS is integrated with HRMS maintained by the Centre for Modernizing Government Initiative (CMGI), G.A. Department, Government of Odisha to receive electronic salary bills along with schedules. The process followed is as below:

- **Integration with designated Banks of Cyber Treasury:** The IFMS is integrated with 17 (seventeen) Public & Private Sector Banks for online remittance of Government receipts.
- **Integration with Revenue earning Department:** The IFMS is integrated with the following Revenue earning Departments to facilitate electronic receipts:
  1. Commercial Tax Department
  2. Transport Department for Motor Vehicle Tax
  3. Energy Department
  4. Odisha Public Service Commission
  5. Odisha Sub-ordinate Staff Selection Commission
Innovations in IFMS

The process of automation in the financial management of the state has several innovations to its credit. The two notable instances of such innovation are the electronic disbursement and receipt system.

**The process**

**Electronic Receipts:** The IFMS, Odisha provides a platform for electronic receipt of all kinds of Government taxes and dues. Essentially, the Treasury challan can be generated online using the IFMS application and the payment can be made either online through Net-Banking or Debit Card or through offline in the CBS/GBS enabled branches of the designated link Banks of Cyber Treasury.

For **online** payment, the taxpayers having internet banking account in the designated 17 Public & Private Sector Banks or any other Banks participating in the payment gateway of Bill Desk can remit the Government taxes and dues.

The **offline** over the counter payment of Government taxes and dues can be made through the online generated challans. Necessary integration has been done with the CBS/GBS of 15 scheduled commercial Banks for sharing of payment related information which facilitates over the counter payment in any of its branches.

All remittances coming through online or offline made is reported and accounted electronically through Cyber Treasury located in the Directorate of Treasuries and Inspection, Odisha.

**The innovation**

- Odisha Treasury is one of the pioneering states to have used the RBI platform for electronic receipt of Government dues and taxes.
- IFMS through the Cyber Treasury is integrated with more than 17 Public and Private Sector Banks for electronic receipt of Government taxes and dues on one hand and to Government Departments on the other. Hence it provides a readymade platform for any Department agency to receive payments electronically without any separate integration with any agency.
- Accounting for the Government receipts electronically are faster and accurate as the Agency Banks report the electronic receipt to the Reserve Bank of India which instead provides a single scroll to the Government.
- Through the Offline payment, the Taxpayer has the liberty to choose from 1100 branches to make his payments. The government has leveraged ICT to create additional 1100 counter as on date without creation of any additional treasuries.

**Electronic Disbursement:**

**The process**

One of the major objectives of IFMS is electronic disbursement of all Government payments. The following modules of IFMS are focused to ensure complete electronic disbursement of all kind of Government payments.

1. Electronic disbursement from Treasuries
2. Electronic disbursement of Works expenditures
3. Electronic disbursement of pension
4. Electronic disbursement of PL operators
The IFMS collates the advice of all the 165 Treasuries and prepares a single ECS advice to be sent to PAD, RBI from the Central Electronic Payment Cell of the Directorate of Treasuries. The Bank details of the beneficiary are shared in the ECS advice for RBI to direct the Banks to make payments in the bank accounts of the beneficiaries. On receipt of information from the banks, RBI provides a single debit scroll to Government through the CePC. The IFMS processes this scroll and prepares the treasury accounts seamlessly.

Innovation:

- Government of Odisha is the first state to use the RBI’s platform for payment to its beneficiaries.
- The electronic disbursement system in Odisha is Bank neutral. In other words, all the payees account gets credited at the same time irrespective of their Bank account in any Bank.
- One point communication between CePC and RBI.
- The returns/failed payments are credited to the Government account thereby avoiding any parking of fund outside the Government account.

Online works expenditure

- The Odisha Treasury Portal provides a link for distribution of allotment through its Works Expenditure Module.
- The allocation for works expenditure by the Grant Controlling authorities and the Budget COs to the Divisions / Irrigation projects is being made in the works expenditure module of the Treasury Portal using their respective User ID and Password.
- There are six Administrative Departments, 19 Controlling Officers & 382 Divisions across the State who use the above module for the purpose of expenditure on Public Works.
- The Public Works Divisions are being able to issue electronic cheques & electronic payment advice to CePC for onward transmission to R.B.I, PAD, Bhubaneswar in the ECS format.
- The debit scroll received from RBI helps the IFMS in preparing an automated CTR CTI statement.
- Through the integration with WAMIS, the payment data shared by IFMS seamlessly enables the divisions to prepare their accounts.
Integration with e-Kuber of RBI

RBIs have christened its Core Banking Solution as e-Kuber. It is providing a highly standardized facility for receipt and payments of the Government of India and all state Governments through the e-Kuber. E-Kuber would use the National electronic Fund Transfer for the transactions. The approach adopted by the RBI is influenced by the Odisha electronic receipt and payment model.

Accordingly, IFMS has been integrated with the e-Kuber of RBI where in all payments of the state Government mandated through the Treasuries, Divisions, Forest Divisions and PL Operators would be sent to the e-Kuber with details of the beneficiary. E-Kuber would process the same and make payments to the concerned beneficiary through the NeFT which is a two hours cycle.
Implementation...

Strategy

"Work on the people first. People produce the strategy, structure, systems and styles of an organization. These are the arms and hands of the minds and hearts of the problem."

-Stephen Covey.

This has been the approach

- The highest authorities in the Finance Department took the lead from the front setting personal example
- Treasury has been the agent of change
- Competent Resource teams from among the users are identified who champion the process of modernization.
- Responsibilities were not shifted to people with capacity but existing manpower in treasury accepted the challenge and have developed their capacity to meet the change.

Project Management Structure:

Strategic Decision level: Project Steering Committee:
  Chairman: ACS Finance
  Technical Committee:
  Chairman: Director, IIIT Bhubaneswar

Project execution level: Project e Mission Team:
  Chairman: Director, T&I (O)
  Technical Committee:
  Process Advisory Committee

Project Management Unit:
  Resource team
  Master Trainers

Capacity Building Plan: The most visible challenge of IFMS is capacity building. In its scope, the IFMS covers more than 6,700 DDOs, 179 Budget Controlling Officers, 48 Administrative Departments, external agencies viz:- A.G (A&E), Odisha, NSDL, RBI, Banks, other Departments etc. As a part of strategy, the training and capacity building plan for implementation of IFMS is multi-layered:

- At the apex level, a Project Steering Committee has been constituted under the chairmanship of Addl. Chief Secretary, Finance, who monitors the entire project activity on monthly basis.
- To address the implementation issues and aid, the Project Steering Committee, a Project e-Mission Team has been constituted with Director of Treasuries, as the Mission Leader.
- At the core, there is a Project Management Unit (PMU) of the Finance Department & DTI who invites representatives from A.G (A&E), Odisha, Reserve Bank of India, Controller of Accounts and other stakeholder’s organization to discuss at the time of preparation of System Requirement Study and User Acceptance Test
- The training is imparted in phases to a selected brand of master trainers who come from various Treasuries, stakeholder organizations etc.
- Sensitization programme is conducted by District and Special Treasuries to make the DDOs aware of the system. This training is addressed by officers and officials from the PMU of the Treasury.
- Subsequently, the day-to-day handholding support to all the DDOs in the premises of the Treasury by the master trainers and the system Implementing Engineers available in each District and Special Treasuries.
Training Cycle adopted by IFMS Odisha

• As on date, seven member Resource Team at DT&I.
• 76 Master Trainers at 38 District and Special Treasuries
• 38 Implementation Engineers in 38 Dist and Spl Treasuries.
• Training on fourteen modules completed in all Treasuries / Corresponding DDOs.
• More than 8000 stakeholders trained

Project Functionality Implementation status...

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Index: Blue - Complete, Green - Piloted / Being Implemented, Red - To be implemented
Appreciations and Achievements

- Winner of CSI-Nihilent e Governance Awards 2010-11 “Award of Appreciation”
- Project details published in a book on e-Governance from ICFAI University press.
- Gold Award winner for Best Government Portal in the 15th National e-Governance Awards
- Selected as Site of the Week (02/Jan to 08/Jan/2012) by Government of India Web Directory
- RBI was highly appreciative of the electronic receipt and disbursement process which subsequently formed a base for development of a standardized electronic receipt and disbursement system through e-Kuber.
- Appreciation from AG (O) for being the first state to undertake seamless Accounts Correction and CO re-conciliation

Reports generated from the system have been put into constant analysis to study the emerging trends. Some early impacts of BPR and automation are placed graphically:

**Man Hour Reduced**

The time taken for payment of tax has reduced from 4 hrs to 1 Hour now

**Increase in outreach of Revenue Collection Centres without any increase in infrastructure**
Integrated Financial Management System

**Growth of Online Bills other than Salary Bills**

- Percentage of Online Bills other than Salary Bills

**Year Wise Growth of Online Salary Bill**

- % of Online Salary Bill Submission through HRMS-IFMS Integration

**Year Wise Growth of electronic receipts**

- % of online challan values

**Direct benefit transfer Vs Link Bank Payment (Amount in Cr.)**

- Payment through e-disbursement
- Payment through link bank

**Impact of Online Accounts reconciliation Module**

- No. Of CO reconciled during 2013-14 Manual period
- No. Of CO reconciled during 2014-15 Online period

**Reduction in Treasury suspense on automation**

- Treasury suspense amount in Crs
“Success is a journey
Not a Destination”
What is online Correction of Accounts between the Drawing and Disbursing Officer and the Treasury?
The Integrated Financial Management System (IFMS) portal of the Finance Department has provided the facility for correction of accounts at the Treasury level through the Treasury DDO Accounts correction Module. The request for such change to the Treasury accounts can take place either before or after the closure of Treasury accounts.

What is the process for correction of accounts before the closure of Treasury Accounts?
The expenditure and receipts of the Drawing & Disbursing Officers are presently available to the Drawing & Disbursing Officers in their respective interfaces through the IFMS portal for scrutiny of correctness at the level of Treasury. In case, any mistake or discrepancy is noted by the Drawing & Disbursing Officers in the Head of Account or in the book transfer entry made at the Treasury level, he/she should immediately submit a request to the Treasury Officer in his interface of IFMS for necessary correction at their end. The para 7 of the Finance Department letter No. 28812/F, dt. 10.10.2014 provides that the Drawing & Disbursing Officers should send such proposal in IFMS for correction of accounts to the Treasury Officer/Sub-Treasury Officer positively before the third day of the subsequent month.

What is the process for correction at the Treasury end before closure of Accounts?
The Treasury Officer on receipt of the proposal for correction of account by the Drawing & Disbursing Officer will verify the request against the vouchers and challans available in his/her office. If the requests of the Drawing & Disbursing Officers are otherwise in order, he/she shall make such changes in the account which has been requested by the DDO. The facility for such changes will be automatically available in the IFMS portal. However, if the Treasury Officer has already closed and submitted the accounts to the A.G (A&E), Odisha, the IFMS will not allow to make such correction at their end.

What is the process for correction of accounts after the closure of Treasury accounts?
After the submission of Treasury account, the proposal for correction of accounts cannot be submitted online by the Drawing & Disbursing Officers in his/her interface. However, he/she submits such requests manually to the Treasury. The Treasury Officer on receipt of such proposal from the Drawing & Disbursing Officer involving correction of accounts may submit a proposal to the A.G (A&E), Odisha in IFMS for acceptance. The A.G (A&E), Odisha after seeing such requests shall allow the Treasury for making necessary correction at their end.

In the IFMS portal, after receiving the acknowledgement from the A.G (A&E), Odisha, the correction button of the Treasury application will be active for the Treasury Officer to make necessary correction. If the correction of accounts shall be possible, if other requirement such as: available of budgetary provisions, if claims already drawn etc. are met with. The Treasury Officer is required to submit the physical copy of the revised account to the A.G (A&E), Odisha.

Is Correction of Accounts possible from mistake detected suomotu?
The need for correction of account may also arise from the mistake suomotu detected by the Treasury Officer or by an external agency such as: A.G (A&E), Odisha, in such cases, the Treasury Officer will submit the request for correction of account to A.G (A&E), Odisha and on receipt of acknowledgement from A.G (A&E), Odisha, the Treasury Officer can revise his/her account.

Should Account correction request be processed through Mantis?
The requests for correction of accounts by the Treasury Officers should not be given through Mantis. However, other calls relating to inconvenience, system error etc. can be made through the Mantis.

What is online CO reconciliation?
The Controlling Officers are required to cause verification of the month-wise payment & receipt details in the Controlling Officers reconciliation functionality of Treasury Portal through online CO Reconciliation Module and indicate the discrepant items and suggests corrections/ transfer entry online to the 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.

**What is the process followed at the Accountant Generals Office for reconciliation?**

On receipt of the online request from the Controlling Officer, the 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 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 through the Treasury Portal. On acceptance of the request of the Controlling Officer by the 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 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.

**What is process followed, if the Accountant Generals Office does not agree with the proposal of the Controlling Officer for reconciliation?**

Where the Accountant General (A&E), Odisha does not agree to the suggestion of the Controlling Officer, the request may be rejected with reasons or suggestion. The Controlling Officer in such a case can either accept the suggestion of Accountant General (A&E), Odisha leading to confirmation of provisional account or may send back to 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 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.

**FAQ on Online Receipt**

**How to pay taxes and government dues Online?**

Click- https://www.odishatreasury.gov.in ➔ e-payment ➔ Click on the ICON other deposits ➔ Fill in the Form and choose the Head of Account ➔ Select the mode of payment (Net Banking/Debit Card) ➔ select the bank ➔ Click on Proceed. This will guide you to the bank site. You can use your credential and make the payment.

**Can a payment of dues and taxes to Government be made without internet Banking?**

Yes. It can be made through generating an offline /Over the Counter challan and can be deposited at any the bank branch enabled to accept offline /Over the Counter receipts.

**How can I generate an Offline/Over the Counter Challan?**

Click- https://www.odishatreasury.gov.in ➔ e-payment ➔ Click on the ICON other deposits ➔ Fill in the Form and choose the Head of Account ➔ Select the mode of payment (Over the Counter) ➔ select the bank ➔ Click on Proceed Generate the challan and take a print out.

**Where can I deposit the money and get the acknowledgement?**

You can deposit the amount at any of the offline receipt enabled braches listed at the right hand top corner of the e-payment site of the portal. The money can be paid at the concerned bank counter and an acknowledgement receipt will be handed over by the bank.

**In case of misclassification of Proper Head of Accounts, can it be corrected?**

Yes. A request to the Directorate of Treasury may be sent through the concerned Office for correction of Chart of Accounts before closure of monthly Accounts of the Cyber Treasury. Once the Accounts for the month has been closed (normally 5th day of the month for Accounts of the previous month) correction requests have to be forwarded to the Accountant General Odisha for necessary Transfer entry through Cyber Treasury of Directorate of Treasuries and Inspection.

**What is the process of getting the Challan No and Date?**

Please Click- https://www.odishatreasury.gov.in . Then click on “REPRINT CHALLAN” option available on the Treasury Portal. Choose either BankTransaction Id/Treasury Reference ID button. Insert the ID and click on “SEARCH” button. The challan number along with the challan will be generated if the receipt scroll from RBI has been imported by the Treasury System.
**FAQ on e-Disbursement**

**How to settle the Failure Transaction if returned to DDO Interface?**

To see the returned / failure transactions, DDO needs to visit Scheduler → Modify Failed Transaction and to correct the Account No or Beneficiary name DDO needs to go to Beneficiary Master and deactivate the Beneficiary if the Account number is incorrect and enter a fresh beneficiary putting the correct Account number and save it. Then DDO come to Modify Failed Transaction option and edit the wrong accounts number against the corrected account number and save it. The failure transaction settlement message passed automatically to Treasury for further action at their end.

**Can a Bill be reprinted after the payment is made?**

Yes, DDO can visit the Task List in the DDO Interface to obtain the Bill print even after the bill is paid.

**Can a same bill be resubmitted after being objected by Treasury?**

Yes, a bill after objected by Treasury can be processed through resubmission option provided in the DDO interface. After necessary correction made in Bill through resubmission option and submit thereafter, a new Reference number and token number is created and to be put on the body of the Bill.

**How to correct the CoA, Object Head and By transfer Head after the Bill is paid?**

In case of CoA (Chart of Accounts) change: - After the Bill is paid and TV no is generated, DDO can check the CoA of the said bill against the bill is debited. If found any discrepancy in CoA or Object head, DDO can generate a change request from his Interface by doing the correct modification in CoA or Object Head and submit it online to Treasury for approval. This facility is available unless and until Treasury closes its accounts.

**What DDO will do if a transaction is credited to a wrong Account?**

It is always suggested that special care should be taken to enter the correct Account number at the time of preparation of beneficiary list at DDO Level and verify the same once again before making any Bill against the Account number. However in case of mistake in account number and the transaction gets credited to a wrong account number, then the DDO may send a letter immediately to the concerned Treasury regarding the missing credits with relevant information. Treasury will forward it to CePC after thorough verification and then the fact will be routed to the concerned bank through RBI for recovery of the amount and return it to DDO interface for necessary modification at their end.

But this is not a complete solution. RBI has been requesting the State Government to ask the DDOs to be absolutely careful while preparing the beneficiary list with correct account number and other bank related information of a payee.

**FAQs on Works Module and electronic disbursement of Works expenditure**

**When did the system of Letter of Credit for Public Works Divisions and Irrigation Projects withdrawn?**

Government decided to withdraw the Letter of Credit system for Public Works Divisions and Irrigation Projects w.e.f. 1st July, 2011 and substitute it by distribution of allotment from the level of Controlling Officer for Works Expenditure through Integrated Orissa Treasury Management System (iOTMS).

**What is the Process for drawal of other Allotment and Advances?**

The F.A.& C.A.Os of the Major Irrigation Projects are allowed to draw the advances sanctioned in favour of the Government servants through cheques against allotment distributed through IFMS as well as sanction orders issued in their favour. They are also allowed to make withdrawal from G.P.F. and provisional pension through cheques, based on the sanction order number and date which are to be fed into the IFMS without the check against allotment. Provisional payment of pensionary benefits like provisional gratuity, provisional commuted value of pension & provisional pension and terminal benefits like unutilized earned leave, refund of G.I.S. premium etc. shall also be allowed to draw through cheques against sanction order.

**What is the process for drawal against Deposit Works?**

For all deposits, received up to 30.6.2011, the Divisional Officers are to enter the extracts from the schedule of Deposit Works prepared for the month of June, 2011 in Form-65 according to Para 16.2.2 and 16.2.3 of Central Public Works Account Code, showing the amount of deposits received in respect of each work and the expenditure incurred up to date, showing separately
the share available for works expenditure and the percentage charges recoverable as per the extant rules. In case of Deposits made on or after 1.7.2011 they are to enter the particulars of deposit with reference to the challan through which the Deposit has been remitted to the treasury and other particulars from the Deposit Register separately showing the share available for works expenditure and the percentage charges recoverable as per the extant rules.

**What are the processes followed for National Highways works?**

In case there is a necessity to incur expenditure for National Highways works in anticipation of reimbursement of the expenditure by the Pay & Accounts Officer of National Highways, the Chief Engineer, National Highways will move Finance Department through Works Department to incur expenditure in advance up to a certain limit. The Chief Engineer, National Highways will enter the Letter No. & Date of Finance Department in the IFMS. The Chief Engineer, National Highways will allocate the amount available for expenditure after deducting agency charges against the amount made available by the Pay & Accounts Officer of National Highways and the limit indicated by Finance Department.

**When did online distribution of allotment relating to works expenditure implemented?**

Government have decided to extend the facility to works expenditure of Forest and Environment, Rural Development, Water Resources, Housing & Urban Development, Energy and Works Departments drawn through cheques without the intervention of treasury. The proposed system will be made functional w.e.f. 1st July, 2011.

**What are the roles and responsibilities of the Administrative Department, Controlling Officers and the Divisional Officers/ F.A.& C.A.Os of Irrigation Projects in online distribution of allotments for Works Expenditure?**

**Administrative Department:**

The Financial Advisor/Assistant Financial Advisor of the Administrative Department is required to make available the budgetary allocation relating to treasury drawal and cheque drawal separately in the Budget Interface and Works Expenditure Modules of IFMS respectively. Then the authorized Officials of the Administrative Department are required to indicate the Controlling Officer wise budgetary allocation from the budget data available in the Budget Interface and Works Expenditure Modules of IFMS accordingly.

**Controlling Officers:**

Distribution of allotment will be made through Works Expenditure Module of IFMS for Works expenditure in Public Works Divisions and Irrigation Projects in accordance with the Quarterly Expenditure Allocation (QEA) and Monthly Expenditure Plan (MEP) of the Controlling Officers based on the QEA and MEP for the Demand for Grant as fixed by the Administrative Department.

**Divisional Officers/F.A. & C.A.Os:**

The Divisional Officers and F.A. & C.A.Os are required to log in to the IFMS so as to check the availability of budgetary allotment under various detailed Heads and Object Heads subject to the availability of budgetary allotment under the detailed Heads and Object Heads, they may issue Public Works cheques against claims/bills admitted by them for expenditure.

**What is Electronic disbursement of works expenditure of Irrigation Projects, Public works Divisions directly credit into the Bank Account of the payees in place of paper based cheque?**

Government decided to replace the system of drawal and disbursement of funds relating to works expenditure through paper based cheques, by account payee electronic cheques for direct credit of the proceeds to the payee's Bank account without going through the clearing process. Public Works /FA&CAO Divisions can issue electronic cheques through the Treasury Portal for direct payment to the beneficiary’s account through the Central Electronic Payment Processing Centre (CePC) using the payment platform of RBI, Public Accounts Department (PAD) Bhubaneswar by Regional Electronic Clearing Service (RECS) and National Electronic Funds Transfer (NEFT) as the case may be.

**What is the process for payment of statutory dues like VAT, Royalty payments etc by the Division?**

In case of payment of statutory dues like VAT, Royalty payment etc., the FA&CAO of Irrigation Projects and Divisional Officer of Public Works & Forest Divisions concerned may draw the amount through the designated account (viz. Current Account opened with the permission of Finance Department) and make the payment through Bank Draft / Banker’s Cheque or any another method of fund transfer, if the collecting agencies do not provide facility of e-Payment. However, accounting adjustment for these Government dues will be facilitated through WAMIS shortly.
**Shall Divisions book expenditure under any Head of Account where provision exists and transfer the same to the proper Head of Account?**

This type of practice should be avoided unless otherwise required under special circumstances or under orders of higher authority. If the mistake is located before closure of accounts and their submission to DAG (Works A/cs), Puri, the same can be corrected both in the accounts and in the Cash Book (Para 6.6.4 of CPWA Code). A request may be sent to this office for necessary change in IFMS. If the mistake is located after closure and submission of accounts to DAG (Works A/cs), Puri, no correction in the Cash Book is possible. The mistake can be rectified by proposing Transfer Entry Order giving full justification for such an order. The Transfer Entry Order may be included in the accounts in hand and submitted to DAG (Works A/cs), Puri. After their acceptance by DAG (Works A/cs), Puri, a request may be made to this office along with a copy of Transfer Entry Order and a proof of acceptance of the accounts by DAG (Works A/cs), Puri, for necessary changes in IFMS (for further details, this office letter No. 15676, dt. 29.11.2014 addressed to all the Chief Engineers may be referred to).

**What Mistake do the Divisions commit to classify the remittance into Bank as 8443-Civil Deposits?**

Any type of remittance by the Divisional Officer to the Bank/Treasury is to be classified as 8782-102-Head-I-Remittance.

**Limit of drawal of Rs. 20,000/- by the Divisions.**

Though there is no mention regarding the number of chances for Temporary Advance of Rs.20,000/- in the Finance Department O.M.No. FIN-TRY-MISC-0061/2012(Pt.)/26375, dt. 10.09.2014 (Para 3.1.4), it is clear that subsequent advance can be given only after submission of details of expenditure along with vouchers by the subordinate officer and their inclusion in the monthly accounts. It may be mentioned here that temporary advance is issued against available budget provision i.e. the expenditure is pre-classified.

**Clarifications for entry in Cash Book in respect of failed payments.**

The procedure has been given in detail in Para 9.1 to 9.5 of the above mentioned office memorandum of Finance Department. This may be read with Para 6 of the Office Memorandum on electronic disbursement for the Public Works Divisions. However, the procedure is detailed below.

When the amount is not credited to the Bank account of the beneficiary; the Bank will credit the amount to the Head 8782-102-Head-I-Remittance and create an electronic credit scroll in respect of the said amount. The credit scroll will be made available to CePC.

The CePC will import the credit scroll/receipt scroll which will appear in the Treasury Interface with a challan No. in respect of each individual beneficiary.

Based on this challan, the Division will credit the amount under 8443-Civil Deposit-108-P.W. Deposit-V-Misc. Deposits and debit to the major head 8782-102-Head-I-Remittance.

While issuing subsequent cheque to the beneficiary in respect of the failed payment, the major head 8443-108-V-Misc. Deposit will be debited.

**What is the process for creation of new Works Operator (New Divisions)?**

In the event of creation of new Division, the DAG (Works A/cs), Puri issues division code and cheque drawing power against the division on request. Principal A.G (A&E), Odisha, Bhubaneswar issue DDO code against the division on request received from the division. On the basis of the above codes, Central Location at Directorate of Treasuries & Inspection creates a local operator ID in respect of the division and issues login ID and password to the division. This is intimated to the concerned Treasury.

**What is Consolidated Treasury Receipts (CTR)?**

Consolidated Treasury Receipts (CTR) is issued by the Treasury Officer, Sub-Treasury Officer to the concerned division and reported to the DAG (Works A/cs), Puri after closure of monthly accounts in the Treasury. It is issued both in abstract form and in detail. A copy of the CTR is also made available to the A.G along with the monthly cash account of the Treasury.

**What is Certificate of Total Issues (CTI)?**

Certificate of Total Issues (CTI): The division-wise, cheque-wise and encashment data is made available in the Treasury Portal. Basing on this, the Treasury issues CTI.
**What are the entries in the Works Cash Book regarding electronic cheque?**
The net amount of the cheque is to be noted in the Cash Book whether it is successfully paid into the beneficiary account or not. In case of any unsuccessful/failure payment, the Bank will credit the amount to the remittance Head 8782-Head-I-Remittance with generation of a challan in respect of each failure payment. Based on this, a credit balance will be created under the Head 8443-Civil Deposits-108-PW. Deposits in the division against which a corresponding debit entry under 8782-Head-I-Remittance is to be made. While issuing fresh cheque against a failure payment, the deposit head mentioned above (8443-108) will be debited.

**Where should I get the necessary help for preparation of e-cheque?**
For availing assistance for preparation and approval of electronic e-cheque and e-advice respectively, kindly visit the Odisha Treasury Portal. On the bottom left hand corner kindly click on downloads. Please click on the serial no. 24 “User Manual”. The user manual depicting the entire process will be displayed.

**Who are the resource persons for availing assistance?**
The list of resource persons are mentioned at Serial No.24 of the page in downloads.

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**FAQ on National Pension System**

**What is NPS?**
The National Pension System (NPS) is a defined contribution based pension system launched by Government of India with effect from 1 January 2004.

**NPS is applicable to whom under Government of Odisha?**
Government of Odisha have implemented NPS for the employees who have joined in Government services under regular establishment w.e.f. 1st Jan, 2005 vide Finance Department Notification No.44451/F,Dt.17.09.2005.

**What are Tier-I & Tier-II Accounts in NPS?**
The NPS works on defined contribution basis and will have two tiers, Tier-I and Tier-II. Both Tier-I (Pension Account) and Tier-II (Savings Account) will be pure retirement savings products, the only distinction being Tier-I is a non-withdrawable account while Tier-II is a withdrawable account to meet financial contingencies. Contribution to Tier-I is mandatory whereas Tier-II is optional.

**Under which circumstances one can withdraw / Exit from NPS?**
One may withdraw / Exit from NPS under three circumstances. Upon Normal Superannuation, Death and before the age of Normal superannuation (irrespective of cause)

**What are the modalities for exit upon superannuation?**
At least 40% of the accumulated pension wealth of the subscriber needs to be utilized for purchase of annuity providing for monthly pension to the subscriber and balance 60% is paid as lump sum payment to the subscriber

**What are the modalities for exit upon Death?**
The entire accumulated pension wealth (100%) can be paid to the nominee/legal heir of the subscriber and also the option for pension through annuitisation (80%).

**What are the modalities for exit before superannuation?**
At least 80% of the accumulated pension wealth of the subscriber needs to be utilized for purchase of annuity providing for monthly pension to the subscriber and the balance is paid as a lump sum payment to the subscriber.

**What is PFRDA?**
It is (Pension Fund Regulatory Development Authority) , the regulatory body who is regulating charges, entry and exit policy, quality and provision of services of NPSCAN, CRA, PFMs, Trustee Bank, Coordination between the State Governments in data migration phase, Conducting systems Audit and other routine audits.

**What is the role of CRA-NSDL in NPS?**
The main role of CRA are to carry out Registration of Nodal Offices in the CRA system, issuance of unique PRAN to Subscribers, Contribution Accounting, Issuance of annual PRAN Transaction Statement, providing regular MIS to PFRDA and other entities such as SABs and Grievance Resolution.

**What is the role of Trustee Bank in NPS implementation?**
The Trustee would be responsible for taking care of the funds under the NPS. The Trustee would hold an account with a bank and this bank would be designated as Trustee Bank. The Trustee Bank upon receiving credits from Government Departments would transmit the information to CRA for reconciliation. The Trustee Bank shall remit fund to the entities viz. PFs, ASPs and subscribers on receipt of instructions from CRA.

**What are the Pension Fund Managers (PFMs)?**
PFM is Pension Fund Manager of the Pension Funds appointed by PFRDA to invest the Pension Fund contribution of all the subscribers in various scheme.

**Which Pension Fund Managers (PFMs) are in the panel appointed by PFRDA?**

**What are Annuity Service Providers (ASPs)?**
Annuity providers are the entities appointed by PFRDA for investing Subscriber's retirement savings in Annuity scheme and delivering regular monthly pension to the subscriber.

**What are the different ASPs appointed by PFRDA?**

**What is POP? (Point of Presence)**
Panelized by PFRDA as F.C. (Facilitation Centre) for unorganized sector as well as for opening of Tier-II Accounts and management of the fund there in.

**Who are the designated POPs?**

**What is the model adopted by Govt. of Odisha for uploading of NPS contribution?**
Uploading was started under decentralized mode initially when DTOs were authorized to upload the NPS amount but from Feb, 2013 onwards Govt. of Odisha have adopted centralized mode of uploading from state Nodal centre of NPS i.e, from DT&I, Odisha.

**How a newly joined employee will be registered under NPS and will be allotted with a PRAN?**
By submission of Application in prescribed form, CSRF to Treasury through DDO.

**What is the minimum amount that can be contributed by an employee?**
Contribution is 10% of (Basic PAY + GP + DA)

**From which date the employee will start to contribute?**
From the month following the month of joining.

**Whether DDO can deduct NPS contribution from the salary of the employee by taking sms alert in respect of allotment of PRAN received from CRA_NSDL?**
Yes as per the Notification of Govt. in FD.
**Whether Dearness Pay is counted as basic pay for recovery of 10% for Tier-I?**
Yes. As per the New Pension Scheme, the total Dearness Allowance is to be taken into account for working out the contributions to Tier-I. Subsequently, a part of the “Dearness Allowance” has been treated as Dearness Pay. Therefore, this should also be reckoned for the purpose of contributions.

**Whether contribution towards Tier-I from arrears of DA is to be deducted?**
Yes. Since the contribution is to be worked out at 10% of (Pay+ DP+DA), it needs to be revised whenever there is any change in these elements.

**What happens if an employee gets transferred during the month? Which office will make deduction of Contribution?**
As in the case of other recoveries, the recovery of contributions towards New Pension Scheme for the full month (both individual and government) will be made by the office who will draw salary for the maximum period.

**Can I contribute more than 10% into my Tier-I account?**
Yes. You will be permitted to contribute more than the mandated 10% of pay in pay band + grade pay + DA into your Tier-I account.

**Will the Government also contribute more than 10% into my Tier-I account?**
No. The contribution of the Government will be limited to 10% of your pay in pay band + grade pay + DA.

**If I leave Government service before I retire, will the Government continue to contribute to my Tier-I account?**
No. The 10% contribution by the Government will stop when you leave Government service. However, your savings in your Tier-I and Tier-II accounts will stay in your name and you will be able to continue using these accounts to save for your retirement.

**What is inter-sector shifting?**
As the PRAN is portable, in case of inter-state transfer, PRAN remains the same. In NPS architecture, the mapping is on the basis of Subscriber—DDO—DTO/PAO—DTA—CRA. So when a subscriber transfers from one DTA to other, the mapping has to be changed for contribution uploading to NPSCAN, called as inter-sector shifting. This activity can be made through submission of ISS-I form.

**Which nodal office will help one for inter-sector shifting?**
District Treasury and Special Treasuries (DTOs) are authorized to carry out inter-sector shifting.

**How one can give request for any modification in PRAN details?**
By submission of change request in the prescribed form – S2 to the concerned DTO.

**Whether a retiring Government servant is entitled for leave encashment after retirement under the NPS?**
The benefit of encashment of leave salary is not a part of the retirement benefits admissible under Central Civil Services (Pension) Rules, 1972. It is payable in terms of CCS (Leave) Rules which will continue to be applicable to the government servants who join the government service on after 1-1-2004. Therefore, the benefit of encashment of leave salary payable to the governments/to their families on account of retirement/death will be admissible.

**Why is it mandatory to use 40% of pension wealth to purchase the annuity at the time of the exit (i.e. after the age of 60 years) from NPS?**
This provision has been made in the New Pension Scheme with an intention that the retired government servants should get regular monthly income during their retired life.

**Whether any minimum age or minimum service is required to quit from Tier-I?**
Exit from Tier-I can only take place when an individual leaves Government service.

**Whether a government servant who was already in service prior to 1.1.2004, if appointed in a different post under the Government of India, will be governed by the CCS (Pension) Rules or NPS?**
In cases where Government servants apply for posts in the same or other departments and on selection they are asked to render technical resignation, the past services are counted towards pension under CCS (Pension) Rules, 1972. Since the Government servant had originally joined government service prior to 1-1-2004, he should be covered under the CCS (Pension) Rules, 1972.
I am covered by the NPS. Can I contribute to the GPF?
No. The General Provident Fund (Central Service) Rules, 1960 is not applicable for employees covered by NPS.

I am covered by the NPS. Am I eligible to Gratuity?
No. You will not be eligible to Gratuity.

Can I withdraw money from the account?
There is no restriction for withdrawal of money from Tier- II account. Part withdrawal from Tier – I account is permissible as per the guidelines of Exit/ Withdrawal policy of PFRDA..

Can a subscriber get loan under NPS?
No. At present, a subscriber cannot avail a loan against his / her NPS holdings.

Which offices are termed as Nodal Offices in CRA?
Nodal Offices implies the offices of District/Spl. Treasuries of the state of Odisha..

What is an ‘I-PIN’?
I-PIN is an eight character Internet Personal Identification Number issued by CRA to the DTO for accessing the CRA/NPSCAN system through the internet.

What is a ‘T-PIN’?
T-PIN is a four digit “Telequery Personal Identification Number” issued by CRA to the PAO, which are registered with the CRA for accessing Telequery facility.

How can the Subscriber be intimated about issuance of PRAN?
By receiving SMS alert from CRA-NSDL followed by PRAN Kit..

How are NPS funds transferred to Trustee Bank?
DT&I (NPS CELL) shall transfer the funds to the Trustee Bank along with the Contribution Submission Form (CSF) generated by NPSCAN. The funds can be transferred either through Cheque/DD/Electronic Transfer such as RTGS, NEFT etc. The Trustee Bank shall confirm to CRA the funds transferred by the respective PAO/DTOs against the respective transaction id.

How can a Nodal Office raise a grievance in CRA system?
A DTO can raise grievances in the CRA system. DTO can raise a grievance either through the CRA website www.cra-nsdl.co.in. With its User ID and I-PIN or through the CRA Call center using the T-PIN. In case of grievance of the DDO, it shall submit the details in the grievance form (Form-G4) to the PAO. The DTO can raise the grievance on behalf of the DDO or the Subscriber through the CRA website.

What are the details to be provided at the time of registering the grievance?
At the time of registering the grievance, the Nodal Office shall provide its CRA registration number, the details of the grievance, on whose behalf the grievance is being raised etc.

How can a Nodal Office check the status of the grievance/complaint logged?
By accessing the CRA-NSDL Portal with the system generated Grievance Id.

How shall DTO resolve the grievance rose against it?
DTO can login to CRA website using the I-PIN and check the details of the grievances raised against it by the Subscribers. DTO shall resolve the grievance and mention the action taken in the resolution field provided for this purpose.CRA shall send the resolution remark of the DTO to the Subscriber who has raised the grievance.

What will happen to my contributions to my Tier-I account?
Your monthly contributions, and the matching contributions by the Government into your Tier-I account, will be transferred by the Government in your name to a Pension Fund Manager (PFM). The PFM will invest your contributions on your behalf. In this way, your savings will appreciate and grow over time.
**What is Pension?**

Pension is a recurring monthly payment on Retirement to a Government Servant for life. Pension is a defined amount other than wages, that a government pays to a person or to the surviving dependants regularly following retirement from Govt service on superannuation, invalidation or death while in service, in consideration of rendering valued past services to the Government.

**How pension is Calculated?**

Pension is calculated as per OCS Pension Rule 1992 basing on the followings.
1. The length of qualifying service of a Government Servant.
2. Reckonable emoluments for Pension and
3. The Scale and formula of pension applicable on the date of retirement/invalidation/death.

**What is Qualifying Service?**

Qualifying Service commence from the date of regular appointment on a pensionable post and time scale in State Government, followed without interruption in the same or any other Service or Post under State Government.

Period of deputation to any other Organisation under orders/approval of State Government is also treated as Qualifying Service.

Boy Service (Service rendered before attaining the age of 18 years), Extra Ordinary Leave without Medical Certificate, Overstay, periods of Suspension and other interruption declared as non-qualifying Service such as Removal/Dismissal from Public Service.

Service as apprentice, if such service not followed by regular appointment to Government Service.

**What is the Method for calculation of Qualifying Service?**

**Example-I**

<table>
<thead>
<tr>
<th>Period of Service</th>
<th>Year</th>
<th>Month</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.01.1977 to 31.12.2012</td>
<td>6</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>01.01.2013 to 28.02.2013</td>
<td>0</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>6</strong></td>
<td><strong>2</strong></td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>
From the above table the net qualifying service is 66 half years for calculation of Pension and Gratuity.

Example-II
Date of birth: 21.02.1955, Date of appointment: 03.06.1980, Date of Retirement: 28.02.2013 (AN)

<table>
<thead>
<tr>
<th>Period of Service</th>
<th>Year</th>
<th>Month</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>03.06.1980 to 30.06.1980</td>
<td>0</td>
<td>0</td>
<td>8</td>
</tr>
<tr>
<td>01.07.1980 to 31.12.1980</td>
<td>0</td>
<td>6</td>
<td>0</td>
</tr>
<tr>
<td>01.01.1981 to 28.02.2013</td>
<td>2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2</strong></td>
<td><strong>2</strong></td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>

From the above table the net qualifying service is 65 half years.

- For calculation of Pension Government servants who have rendered the minimum qualifying service of 25 years would be entitled for pension at the rate of 50% of the last emolument drawn by him on the date of his retirement effective from 01-12-2008
- For the purpose of calculation of Gratuity proportionate qualifying service of 65 half years to be taken for consideration. (Finance Department Resolution No. Pen-181/08-3653/F. Dt.19.01.2009)

*What are the Reckonable emoluments for Pension?*

Emoluments for the purpose of Pension include Basic Pay, Personal Pay, Dearness Pay, and Grade Pay. No Dearness Allowance is admissible.

((Rule 2 (1) (e) and 48 of Odisha Civil Service Pension Rules, 1992)

Emoluments means the basic pay as defined in Rule 33(a)(i) of the OSC and under ORSP rules issued from time to time by the Government, including Grade Pay wherever applicable which the Govt servant has actually received or fixed notionally, immediately before retirement or on the date of death and other recurring emoluments which may be classified as “Pay” under Rule 33(a)(iii) of the OSC.

*What do you mean by Superannuation Pension?*

It is granted when a Government Servant retires from Service on attaining the age of superannuation under Rule 71 of Odisha Service Code read with Rule 40 of Odisha Civil Service Pension Rules, 1992.

Superannuation Pension calculated as 50% of last Basic Pay / (Pay + Dearness Pay) / (Pay + Grade Pay) in Government as the case may be subject to minimum of Rs.3500/-. Qualifying Service for Pension is calculated and expressed in completed half years. Fractions equal to 3 months and above are treated as one half-year. Fraction of less than 3 months is ignored, and period of 9 months and above is reckoned as 2 half-years. [Rule 47 (1) and (3) of Odisha Civil Service Pension Rules, 1992]

*What do you mean by Retiring Pension?*

It is granted when a Government Servant seeks Voluntary Retirement from service or is Compulsorily Retired from Service before attaining the age of superannuation. In case of Voluntary Retirement maximum of 5 years weightage in the Qualifying Service is to be given.

(Rule 41 & 42 of Odisha Civil Service Pension Rules, 1992)

*What do you mean by Invalid Pension?*

It is granted on being declared permanently incapacitates for public service due to bodily or mental infirmity by competent Medical Board.

(Rule 39 of Odisha Civil Service Pension Rules, 1992)

*What do you mean by Compensation Pension?*

It is granted on discharge from service owing to abolition of Permanent Post when he cannot be absorbed in an equivalent post and he is not willing to be absorbed in a post carrying less pay.
What do you mean by Compulsory Retirement Pension?
It is granted if a Government Servant is retired compulsorily as a measure of penalty. It is granted at a rate not less than 2/3 but not more than full invalid Pension. The benefit of minimum Pension is however not admissible to this class of Pension.

What is Compassionate Allowance?
If a Government Servant is dismissed or removed from service, he/she is not entitled to any pensionary benefits. In such case, the authority who had dismissed or removed the Government Servant may sanction Compassionate Allowance not exceeding two thirds of Pension or Gratuity or both which have been admissible to him/her, had he/she retired in Medical Certificate.

What is the difference between Resignation & Technical Resignation?
When a person resigns with a view to take up another appointment in Government /PSU/Banks/Autonomous Bodies with proper permission, it is called technical resignation. Whereas resignation submitted for other reasons or if competent authority has not allowed him to forward his application through proper channel, it is a resignation.

What is the difference between Removal & Dismissal?
Practically no difference but technically speaking Dismissal is a bar for further employment in Government where as Removal is a Major Penalty which is imposed after the Government Servant has committed a serious misconduct. The Penalty of Removal can only be imposed after Removal is ordinarily not a bar for further appointment in Government.

How does Termination differ from Removal/Dismissal?
Removal is a Major Penalty which is imposed after the Government Servant has committed a serious misconduct. The Penalty of Removal can only be imposed after following quasi-judicial procedure contained in Odisha Civil Services (Classification, Control and Appeal) Rules, 1962. Whereas Termination of service of a temporary Government Servant under Odisha Civil Services Service Rules, 1962 is an administrative act & does not amount to dismissal. Termination does not cast a stigma in Government Servant and, therefore, does not result in forfeiture of past qualifying service.

Provisional Pension when processing of Pension papers is pending?
The Head of Office may determine, sanction and disburse Provisional Pension to the Government Servant if the office has not been able to forward pension papers to the A.G (A & E) Odisha, Bhubaneswar/Controller of Accounts BBSR. Further, Provisional Pension will be subject to adjustments to be made after issue of final Authority by the Accounts Officer of A.G (A & E) Odisha, Bhubaneswar/Controller of Accounts BBSR.

Whether non-employment certificate required for drawal of Provisional Pension/Family Pension?
Yes, The Pensioner (s) for whom Provisional Pension sanctioned has to furnish non-employment certificate at the time of first payment of Provisional pension and, thereafter, periodically at an interval of six months with an undertaking that they will notify the DDOs immediately about their engagement and refund the excess amount paid if any.

What is Commutation of Pension?
Commutation is capitalization of a fraction of monthly Pension. It is a lump sum payment to a particular table not exceeding 40% of the pension authorised which is made preferably at the time of retirement which is not recoverable from family pension. Commutation of Pension means payment of lump sum amount in lieu of a fraction of Pension as per value given in Commutation Table with reference to age as number of years purchased.
This is purely an optional facility provided by the Government to the pensioner.
Lump sum amount received on Commutation of Pension is not liable for Income tax.

What are the limitations of Commutation of Pension?
A Government Servant shall be entitled to commute a lump sum payment, a fraction not exceeding 1/3 of his/her monthly pension up to 30.11.2008. After Revision of pension effective from 01.12.2008 it is up to 40 %. (No portion of Temporary Increase/
Dearness Relief shall be commuted.
Commutation is not permissible in cases of employee who retires without prejudice to the pending disciplinary proceedings. If the proceedings are finalised with punishment, Commutation shall be allowed based on the date on which final orders are issued. Where he is exonerated, Commutation shall be allowed on the original application and value will be decided with reference to the age at the time of retirement.

After finalisation of Departmental/Judicial Proceedings, the employee has to submit a fresh application for Commutation and in case he dies before the proceedings are finalised, commutation shall be allowed on the pending application with reference to the age in his original application.

Family Pension cannot be commuted.

A Pensioner can get his Pension without medical examination if he/she applies for commutation before expiry of one year from the date of retirement. In other cases it is on the basis of Medical Examination.

**How Commutation becomes absolute?**
Following the date of retirement in the case where the application for Commutation of Pension is received by the Head of Office on or before the date of superannuation.

On the date, the Head of Office receives the application after retirement for Commutation of Pension without Medical Examination before the expiry of one year.

The date on which Medical Board signs the medical report for commutation.

**Method of Calculation of Commuted Amount:**
Commuted Value of Pension = Amount of pension offered for commutation \( \times \) 12 \( \times \) Commutation factor i.e. Value given in Commutation Table

**What is Commutation Factor?**
It is taken for the commutation as relevant to age on next birth day or will, reference to indication of age of the pensioner reordered by Medical Board.

**What is the effective date of Reduction of Pension on Commutation?**
Reduction of pension is effective from the date of actual drawal of Commuted amount or after 3 months from the date of issue of Authority whichever is earlier. Dearness Relief calculated to the original Pension not on the reduced pension.
Where Commuted Value of Pension becomes payable on the day following the date of retirement, the reduction in the amount of pension on account of commutation shall be operative from its inception.

(Rule 6 of Odisha Civil Service (Commutation of Pension) Rules, 1992)

**Date of Restoration of Commuted portion**
Commuted portion of Pension shall be restored after the completion of 12 or 15 years as the case may be from the date of actual drawal of Commuted Value provided the pensioner is alive by that date.
If the Pensioner dies, after the date following the date on which Commutation becomes absolute but before receiving Commuted Value, the same shall be paid to the legal heirs of the deceased Government Servant.

(Rule 7 of Odisha Civil Service (Commutation of Pension) Rules, 1992)

**If the Commuted amount is paid in stages then what will be the date of restoration?**
If the payment of Commuted value is made in stages, the restoration will also be made in stages from the respective dates of payment.

**Commutation of Provisional Pension**
A retired Government Servant who received Provisional Pension, pending assessment of Final Pension, shall be eligible to commute a part of such Provisional Pension.

(Rule 15 of Odisha Civil Service (Commutation of Pension) Rules, 1992)

**What is Family Pension?**
Family Pension is payable to the family of an employee on his death in service/after retirement.
Family pension is normally payable only to one person at a time.
No nomination facility is available for Family Pension

**What is the enhanced rate of Family Pension?**

On the event of death of the Government Servant enhance Family Pension calculated at the rate of 50% of last Basic Pay + Grade Pay subject to the minimum of Rs.3500/- up to 10 years without any upper age limit from the day following the death of the Government Servant.

On the event of death after retirement, higher rate Family Pension is payable for a period of seven years or for a period up to the date on which the deceased Government Servant would have attained 65 years, had he survived, whichever is less.

(Rule 56 of Odisha Civil Service Pension Rules, 1992 read with Finance Department Resolution No.Pen-181/08-3653/ F., Dt. 19.01.2009)

**What is the normal rate of Family Pension?**

Normal Family Pension calculated at the rate of 30% last Basic Pay + Grade Pay subject to the minimum of Rs.3500/-.

**If a Government servant dies while on deputation or Foreign Service, who authorizes family pension?**

Action for authorisation of Family Pension/Death Gratuity is to be taken by the Head of Office of the Department, which sanctioned the deputation or sent him on Foreign Service.

(Rule 79 of Odisha Civil Service Pension Rules, 1992)

**What should a family member eligible to get the Family Pension?**

Normally, Family Pension is sanctioned and authorized at the same time as Pension and indicated in the Pension Payment Order and is to be drawn after the death of the pensioner. For getting Family Pension, the deceased pensioner’s family should apply in Odisha Civil Service Pension Form No.14 along with a copy of the death certificate of the deceased Pensioner (i) to the Pension Disbursing Authority if, the amount of Family Pension is already indicated in the Pension Payment Order (ii) to the Head of Office for sanction of Family Pension in all other cases.

**What is the manner of commencement of Family Pension to missing/disappearance Pensioner?**

If a Pensioner is reported missing, Family Pension can be commenced from the date of filing of First Information Report (FIR), based on authorization of the Pension Sanctioning Authority (if noting of Family Pension is available on the PPO Book). The spouse of the pensioner has to submit the following to the Pension Disbursing Authority:

- Copy of First Information Report (FIR) lodged with the Police Authorities.
- Final Police Investigation Report stating that all out efforts have made but still not traceable.
- Indemnity bond duly countersigned by a Magistrate and signed by two sureties.

(Sub-Rule (20) (B) (a) and Note-1 of Rule 56 of Odisha Civil Service Pension Rules, 1992)

**Is Family Pension payable to children of missing/disappearance Family Pensioner?**

Since there is no specific provision in the Odisha Civil Service Pension Rules, 1992, regarding sanction of Family Pension to the children in the event of missing/disappearance of the Family Pensioner. In such cases the Pension Sanctioning Authority may follow the procedure provided under Sub-rule (20) (B) of Rule 56 of the said rule after obtaining Indemnity Bond as prescribed in Form No.20. The family pension shall be admissible to entitled legal heir till he attains age 25 years. The arrears of the pension may also be paid to the entitled legal heirs.

(Finance Department Order No.Pen-143/05-25705 /F., Dt.07.06.2006)

**Is Family Pension payable to unmarried/widowed/divorced/disabled divorced daughter?**

Family Pension is payable to unmarried/widowed/divorced/disabled widowed/ disabled divorced daughter including step-
daughters and adopted daughters, even after attaining the age of twenty five years, until she gets married/re-married or starts earning her livelihood till her death whichever is earlier.
(Rule 56 of Odisha Civil Service Pension Rules, 1992 read with Finance Department Notification No.32745/F Dt.23.07.2011)

**What is Gratuity?**
Gratuity is lump sum payment granted to the employee at the time of Death/Retirement for service rendered by him.

**What is the admissible rate of Retirement Gratuity?**
A Government Servant retiring after completion of 5 years of qualifying service becomes entitled to “Retirement Gratuity” at the rate of 1/4 of last emoluments for each completed 6 monthly period of qualifying service subject to 16 ½ times of last Basic Pay + Grade Pay.
Maximum Rs.250000/- w.e.f. 01.01.1996 to 31.12.2005
Maximum Rs.750000/- w.e.f.01.01.2006
Retirement Gratuity should be rounded off to next higher rupee at the final stage.
[Rule 49 (1) of Odisha Civil Service Pension Rules, 1992]

**What is the admissible rate of Death Gratuity?**
In the event of Death of a Government Servant while in Service, Death Gratuity is payable at the following rates:

<table>
<thead>
<tr>
<th>Length of Service</th>
<th>Rates of Deth Gratuity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 1 year</td>
<td>2 times of emoluments</td>
</tr>
<tr>
<td>One year or more but not less than 5 years</td>
<td>6 times of emoluments</td>
</tr>
<tr>
<td>5 years or more but less than 20 years</td>
<td>12 times of emoluments</td>
</tr>
<tr>
<td>20 years or more</td>
<td>Half of the emoluments for every completed 6 monthly period of qualifying service subject to 33 times emoluments</td>
</tr>
</tbody>
</table>

Death Gratuity should be rounded off to next higher rupee at the final stage.
[Rule 49 (2) of Odisha Civil Service Pension Rules, 1992]

**What is Service Gratuity?**
Government Servant entitled for service gratuity (and not pension) if total qualifying service is less than 10 years. Instead, lump sum payment known as Service Gratuity at the rate of half-month’s emoluments for every completed six-monthly period of qualifying service is admitted.
[Rule 47 (5) of Odisha Civil Service Pension Rules, 1992]

**Can the deduction of Income Tax at source be made from pension payments?**
Yes, the Pension Disbursing Authority will be responsible for deduction of Income Tax at source from Pension payments in accordance with the rates prescribed from time to time. While deducting such tax from pension payments the Pension Disbursing Authority will also allow deduction on account of relief available under Income Tax Act from time to time on production of proper and acceptable evidence of eligible savings by pensioners. The Pension Disbursing Authority will also issue the Pensioner in April each year a certificate of tax deducted in the Form prescribed in the Income Tax Rules.

**Can the deduction of Income Tax at source be made from Family Pension?**
Family Pension is taxable in the hands of recipients under section 56 under the head “income from other sources” and not under the head “Salaries”. Therefore, provisions of section 192 of the Act are not applicable. Hence no TDS is required to be made on Family Pension.
(Circular No. 08/2013 [F.No.275/192/2013-IT (B)], Dated 10.10.2013)
**Whether Retirement Gratuity/Death Gratuity, Commuted Value of Pension is taxable?**

Retirement/Death Gratuity and the lump sum amount received on account of Commutation of Pension are not taxable under the Income Tax Act 1962.

**Whether older Pensioners will get Additional (higher rate of) Pension?**

The quantum of Pension/Family Pension available to old Pensioners/Family Pensioners has been increased w.e.f. 01.12.2008. The quantum of Pension/Family Pension available to old State Judicial Pensioner/Family Pensioner increased w.e.f. 01.01.2006.

<table>
<thead>
<tr>
<th>Age of Pensioners/Family Pensioners</th>
<th>Additional quantum of Pension/Family Pension</th>
</tr>
</thead>
<tbody>
<tr>
<td>From 80 years to less than 85 years</td>
<td>20% of the basic pension/Family Pension</td>
</tr>
<tr>
<td>From 85 years to less than 90 years</td>
<td>30% of the basic pension/Family Pension</td>
</tr>
<tr>
<td>From 90 years to less than 95 years</td>
<td>40% of the basic pension/Family Pension</td>
</tr>
<tr>
<td>From 95 years to less than 100 years</td>
<td>50% of the basic pension/Family Pension</td>
</tr>
<tr>
<td>100 years or more</td>
<td>100% of the basic pension/Family Pension</td>
</tr>
</tbody>
</table>

The amount of Additional Pension shall be paid by the Pension Disbursing Authority without any individual authorisation from the Pension Sanctioning Authority where date of birth of Pensioner/Family Pensioner is available in the Pension Payment Order.

**Is additional pension admissible to old Family Pensioners?**

Yes, the rates related to Additional Pension as applicable in the case of old Pensioners hold good for Family Pensioners, as well.

**How to determine the age of the Pensioner/Family Pensioner?**

In case date of birth is not available, but age is available, additional pension shall be admitted from the 1st day of July of that year. For an example, if the age is shown as 35 years in the year 1965, then the pensioner would have completed the age of 80 years in 2010. Hence, additional pension @ 20% shall be admitted from 01.07.2010.

If the age of the Pensioner/Family Pensioner falls in the middle of the month, the same shall be reckoned from the 1st day of the said month. For example, the date of birth of the Pensioner/Family Pensioner is 27.03.1929; his age will be reckoned as 80 years w.e.f. 01.03.2009.

If the age of Judicial Pensioner/Family Pensioner whose date of birth is 12.04.1928, he is entitled to get additional Pension/Family Pension w.e.f. 01.04.2008.

**Whether Dearness Relief is payable on “Additional Pension”**

Yes. Dearness Relief shall also be admissible on the Additional Pension/Family Pension available to older Pensioners/Family Pensioners based on their age.

(Finance Department Office Memorandum No. 3667/F, Dt.19.01.2009 & No. 40733/F, Dt.22.09.2010)

**What is the procedure for drawing Pensionary benefits?**

The Pensioner has to present himself with his personal copy of authorisation/intimation letter for Pension, Gratuity and CVP to the Pension Payment Treasury to whom Accountant-Generals’ Office has authorised the Pension/Gratuity/CVP.

**What is Pension Payment Order?**

Pension Payment Order is a valuable document containing Pensionary entitlements. It is given a number. Any correspondence with the Pension Sanctioning Authority or the Pension Disbursing Authority, this will enable them to link proper records and will help them to promptly respond to your letters.

Pension Payment Order is issued by designated Pension issuing authority in two halves namely, Pensioner’s half and Disburser’s half. Pensioner’s half of the Pension Payment Order is given to the Pensioner by the Pension Disbursing Authority immediately after completion of formalities for identification of pensioner after the first disbursement of pension. Pensioners do insist on getting Pensioner half of the Pension Payment Order as this is a vital document to every Pensioner.
What is the procedure to be followed if the pensioner desires to change the place of payment within the state?
In such a case the pensioner will approach the Treasury and surrender his PPO half with request for change the place of payment within the state. The concerned Treasury will take necessary step and intimate to the Pensioner.

What is the procedure to be followed if the pensioner desires to change the place of payment outside the state?
When a pensioner desires to change the place of payment of pension outside the State, he should surrender his portion of the PPO Book along with a written request to the Treasury Officer indicating the State and Treasury where payment of Pension is sought for. The Treasury Officer in turn would forward both halves of the Pension Payment Order along with last payment details, photo, specimen signature and descriptive roll to the Accountant-General who would cancel both halves of the Pension Payment Order and issue Special Seal Authority to the Accountant-General of the concerned State along with the above details. The Accountant-General who receives the above authorisation would in turn issue a Pension Payment Order to the Treasury indicated by the pensioner for effecting payment of pension. Thereafter, the pensioner should approach the Treasury concerned for receiving pension payment.

What is the procedure for switchover of Pension Payment from Treasury Counter to Authorised Public Sector Bank?
The existing pensioner will be required to submit his Bank transfer application Form in Annexure-I of the Scheme for Payment of Pension by Public Sector Bank (to be submitted in Quadruplicate) to his Pension Disbursing Authority (Treasury). Transfer application shall be forwarded immediately by the Treasury along with both halves of the Pension Payment Order, duly authenticated and written up-to-date to the link branch of the Authorised Bank for arranging payment after keeping necessary note in their records.

Can the payment of Retirement/Death Gratuity be made by the Bank?
Payment of Death/Retirement Gratuity is not covered under the Scheme.

In which month life certificate/employment/non-employment Certificate is to be submitted
Once in a year, in the month of November.

What are the modes for submission of life certificate?
Life certificate can be submitted by present personally before Treasury Officer or by submission of Adhar Based Digital Life Certificate.

What is Jeevan Pramaan?
Jeevan Pramaan is computer generated digital life certificate for pensioner. Jeevan Pramaan Certificate is generated by individual pensioner using his Biometric Credentials.

What is required for registration on Jeevan Pramaan?
Pensioner needs to know and provide his/her Aadhaar Number, PPO Number, Bank Account number and Branch detail, Name, Address etc.

Is it necessary for a pensioner to be in India for getting a Jeevan Pramaan?
No, Pensioners can use Android / Windows PC based application available for download at jeevanpramaan.gov.in portal and may register from any location.
FAQ on E-Kuber

What is E-Kuber?
It is the own core Banking system (CBS) of Reserve Bank of India, Central Office.

What is the objective of the implementation of E-Kuber system?
Its objective is to streamline business processes, in the areas of electronic payments and receipts. It has a standardized model that is completely compatible with the needs of each State Government, not withstanding their unique internal processes, ISO 20022 messaging standards for information flow with focus on security and integrity of messages. The electronic payment through E-Kuber is based on the principle of ‘Straight-Through-Processing (STP)’ method.

What is the process followed for settlement through E-Kuber system?
The E-Kuber portal of RBI will be using the National Electronic Fund Transfer (NEFT) platform to credit the payment to the account of the payees on the day the advice is sent from CePC.

What are the important features of E-Kuber system?
- The important features of the E-Kuber system are as below:
  - Single point of release of payments and acceptance of confirmations
  - Real Time Fund Management of State Governments
  - System defined Near-Zero reconciliation processes
  - Flexibility to the State Governments to operate a Single Account for entire payments or Treasury wise Accounts
  - System designed Accounting process, without any manual intervention
  - Flexibility in the design to handle future dated payments(Scheduling)
  - Instant Message Validation and Movement of Funds to Govt. Accounts for Receipts
  - A unique model to receive E-Receipts for Govt. Departments directly through RTGS/NEFT at RBI. Standardized E-Scroll for all transactions including Credits and Returns
  - Most importantly, Multiple Levels of Security have been provided for.

What is the time for settlement of beneficiary account through this process?
The process of settlement is done through the CBS of RBI which settles fund through National Electronic Fund Transfer System (NEFT) mode. The NEFT cycle runs from 10AM to 6PM every day on hourly basis. Hence, any settlement processed through E-Kuber System will be credited to the destination account in the next hourly NEFT cycle.

FAQ on PL Module

What is a P.L. Account?
The P.L. Account is of the nature of a banking deposit account kept in the Treasury as per S.R. 450 of OTC, Vol-I.

Can money tendered by Govt. Officers acting in their official capacity or by private individuals be accepted at a treasury for credit as Personal Deposit?
No, a treasury without the special permission of Govt. for the opening of a banking account can’t allow for credit into Personal Deposit Account. Such permission will not be granted except after consultation with the Accountant-General and unless Govt. be satisfied that the initial accounts of moneys to be held in such personal deposits accounts are properly maintained and are subject to audit, either locally or centrally by the statutory auditor as per the provisions under SR-423(ii) of OTC, Vol-I

What are the categories of Personal Deposit Account?
Personal Deposit Account broadly falls into two categories viz. those operated within the Consolidated Fund of the State and those in the Public Account.

What are the circumstances under which a Personal Deposit Account is opened?
Personal Deposit Account or P.L. Account under Consolidated Fund can be opened in special circumstances when normal procedure of drawal from the treasuries by presentation of bills proves unworkable in respect of any special schemes undertaken by Government. Opening of P.L. Account requires approval of State Govt. in consultation with the Accountant General. Similarly, Personal Ledger Accounts under Public Account are opened after sanction of the Govt. is issued in consultation with Accountant General.

Who is authorized to operate a P.L. Account?
Officers of Govt. and of Quasi-Public institutions with the special permission of the Govt. can open and operate a P.L. Account in a Treasury.

Can one Administrator have P.L. Accounts in more than one treasury?
No, the responsible administrator should have a drawing account with and draw cheques on, either a district treasury or any one sub-treasury only. The election as to the particular treasury on which the cheques would be drawn should first be made and the fact communicated to the Accountant General. In cases in which an estate has dealing with more sub-treasuries than one in a district, it should have the drawing account with and have its cheques drawn on the district treasury only and obtain cash orders for payment at other sub-treasuries as per the provisions under SR-453 of OTC, Vol-1.

Where the accounts of Personal Deposits are maintained?
The accounts of Personal Deposits should be maintained in personal ledgers in accordance with the direction contained in Accountant Code, Vol-II. A sufficient number of sheets of the form should be bound up into a volume, and successive set of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume as per the provisions under SR-455 of OTC, Vol-1.

Is it mandatory for the treasury to maintain the detailed item-wise specification of Personal Deposit?
No, it is not required as the account of Personal Deposits kept at the treasury, being of the nature of a banking deposit account.

What is the responsibility of a Treasury Officer in respect of a P.L. Account maintained in his/her treasury?
The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator and that the withdrawals never exceed the balance in the account as per the provisions under SR-458 of OTC, Vol-1.

Is there any codal provision for verification of PL balance in the books of the Administrator with the balance in Treasury PL Pass Book?
Yes, as per the provisions under SR-423 (Note-3) of OTC, Vol-1 proper arrangements should be made for verification of Personal Ledger Account balance in the books of the departmental officers with the balance in the Treasury Accounts by means of Treasury Pass Book. Such Pass Books should not be presented to the Treasury Officer at the time of each transaction but should be submitted periodically (at least once a month) for writing up the Pass Book. Pass Books sent to the Treasury to be written up shall be returned to the Drawing Officer on the same day as laid in Subsidiary Rule 150 of Odisha Treasury Code Vol. I, Individual entries in the Pass Book may be signed by the Treasury Officer or any person duly authorised by him when presented at the Treasury.

Who should maintain a detailed scheme-wise PL balance? P.D. Administrators have to maintain and furnish a detailed scheme wise opening and closing balance statement to the concerned Try. Officer with their last date of transaction.

What are the devices/instruments of PL transaction?
Deposits are made by means of challans and withdrawals are made by means of cheque supplied by the Treasury.

Are the cheque books for withdrawals from P.L. Account collected from Bank?
No, cheques shall be drawn on forms in cheque books supplied by the District Treasury/Sub Treasury selected by the Director of Treasuries and Inspection to the PL Administrators authorised to draw money. Cheque books required for use on the bank shall also be obtained from the Treasury and not from the bank as per the provisions under SR-108 of OTC, Vol-1.
**What is the validity of an issued PL cheque?**
Cheque shall be payable at anytime within three months after the month of issue, provided that all cheques drawn during a Financial Year shall cease to be valid after 31st March of that FY.

**Who is authorised to withdraw from a P.L. Account?**
The responsible Administrator of the fund can only make withdrawals on cheques signed by him.

**Whose sign on cheques is required in case of withdrawal from P.L. Account of Panchayat Samiti?**
In case of Panchayat Samiti, withdrawals shall be made only on cheque jointly signed by the Chairman, Vice-chairman and Block Development Officer of the Samiti. (SR-452 of OTC Vol-1)

**Who is to submit Plus-Minus Memoranda in respect of P.L. Account to AG (O)?**
It is the Treasury Officer concerned who should prepare and send his monthly accounts as a consolidated plus and minus memorandum for all P.L. Accounts as per instructions laid down in Account Code, Volume-II. However, before submission of the memo to the AG (O) verification with the pass book figures should be made and a certificate to that effect recorded on the body of the memo as per the provisions under SR-476 of OTC, Vol-1.

**What is the time-line for submission of plus-minus memo?**
Plus-minus memoranda with respect to P.L. Accounts have to be sent to the A.G (O) by the concerned treasury every month by the 10th of next in prescribed form.

**How is verification of P.L. Fund done and by whom?**
The balances at the credit of each fund shall be verified at the end of the year by the Treasury Officer in communication with the AG (O) on the one side and the Administrator of the fund on the other. The Treasury Officer should communicate the AG(O) annually the consolidated balances for the district as a whole with administrator wise break up together with acceptance of the Administrator as per the provisions under SR-478 of OTC, Vol-1.

**Does funds in P.L. Account lapse at the end of each Financial Year?**
No, funds in P.L. Account being maintained in Public Accounts don’t lapse at the end of the financial year and are available for expenditure in the subsequent F.Y.

**When does a P.L. Account become in-operative?**
If a Personal Deposit Account is not operated upon for a period for three full financial years after the year of last transaction, the Account shall be in-operative and closed automatically and the balance, if any, lying at the credit of the administrator shall lapse to Government and shall be credited by means of transfer entry in the Accountant General's Office.

**Who will submit closure proposal in respect of in-operative P.L. Accounts to AG (O)?**
The Treasury Officer concerned will submit the closure proposal to the Accountant General after 31st March of each year indicating the balance lapsed.

**Can the lapsed amount be refunded to the concerned P.D. Operator?**
Yes, the lapsed amount can be refunded at the instance of the concerned administrator under the authority of AG(O) as per the provision under Note-2 of SR-423 of OTC, Vol-I.

**Who sends the Annual Balance Certificate in respect of P.L. Accounts to AG (O) and when?**
By the 30th April of each year, the Treasury Officer should obtain from the administrators of P.L. Accounts, statement of balances at the credit of the funds at the end of the financial year just closed and send them after verification to the Accountant General as per the provision under SR-479 of OTC, Vol-I.

**What may be the course of action on part of a Treasury Officer in case an administrator fails to furnish the ABC by the stipulated time?**
In case, any administrator fails to furnish the ABC by the end of April in any year, the Treasury Officer may refuse to honour the cheques drawn by the Administrator concerned until the ABC is furnished.
By which time one Administrator shall furnish the monthly compiled accounts in respect of receipt & withdrawals in a P.L. Account?
The Administrator of P.L. Account shall furnish the monthly compiled accounts supported by vouchers of the said account to the AG(O) by 10th of the following month as per the provisions under SR-479(A) of OTC, Vol-I.

Can drawal from the P.L. Account be refused to an administrator in case of non-submission of monthly accounts within the stipulated period?
Yes, if an administrator failed to submit the said compiled accounts within the stipulated period, after waiting for a fort-night, one month notice may be given by the AG(O) to the administrator, under intimation to the Treasury Officer, specifying that unless the said compiled accounts are rendered within a month from the date of despatch of the notice and a certificate to that effect is produced before the Treasury Officer, no drawal from the P.L. Account shall be allowed after expiry of the notice period.

What should an administrator do in case a cheque is lost?
If an administrator be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate of non-payment with reference to SR-125(1) of OTC, Vol-I.

What is the duty of a Treasury Officer after being informed by the administrator about a lost cheque?
The Treasury Officer has to search through the list of cheques paid and if he finds that the cheque has not been cashed, he will sign and return the non-payment certificate (SR-125(1)). Further he is to ensure that the said cheque if presented afterwards will never be paid as per the provision under SR-125(2) of OTC, Vol-I.

Is P.L. Account subject to Audit?
Yes, P.L. Accounts are subject to Audit either by A.G. (O) or statutory auditors as may be provided.

Does the P.L. Administrator need to maintain scheme-wise cash book in respect of P.L. Balance?
Yes, Maintenance of scheme wise cash book by Administrators is a necessity for correct drawal in P.L. Account.

Does an administrator require to furnish scheme-wise balance in respect of P.L. Account to the Treasury Officer concerned?
Yes, P.D. Administrators have to furnish a detailed scheme wise opening and closing balance statement to the concerned Try. Officer with their last date of transaction. Further, they must mention the scheme in the body of the P.L. deposit challan as well as in the withdrawal cheque which is presented as Treasury for approval and drawal.

Does IFMS provide facility for Inter-Administrator fund transfer?
Yes, provisions for Inter-administrator fund transfer are available in IFMS. But it is confined within the jurisdiction of same Treasury. (Spl. /Dist. Try including its Sub-Try)

By which date P.L. Module in IFMS was roll out in all the treasuries across the state?
Online PL module was rolled out across the state from 1st October 2015.

Is there any need of physical cheque for withdrawal from PL Account after roll out of PL module?
No. After introduction of Online PL module in IFMS, all drawals from PL Account are effected through e-cheques.

What are the basic advantages of Online PL module?
- It minimises handling of cash
- It eliminates physical movement of paper based instrument for payment.
- It facilitates direct disbursement to the payees account as well as electronic transfer of funds between one deposit account to another.
- It saves both man-power and time consumed for processing of the physical instrument.
- It promotes cashless PL transaction.
How can one access IFMS-Odisha Portal?
To access the IFMS Odisha Portal, please type https://wwwodishatreasury.gov.in in the address bar.

IFMS-Odisha Portal is best viewed in which browsers?
Internet Explorer 9.0 +, Mozilla Firefox, Google Chrome

Who are the stakeholders of IFMS-Odisha?
Finance Department, Directorate of Treasuries, Controller of Accounts, RBI, AG, Banks, All departments of Govt. of Odisha, All Controlling Officers of all Departments, All DDOs, Pensioners and Citizens are the stake holders of IFMS-Odisha.

What are the facilities available in IFMS-Odisha Portal?
- The IFMS, Odisha Portal provides the following facilities
- Citizen Services
- Pensioners Corner
- e-payment facility
- Reprint Challan facility for viewing challan details
- Drawing and Disbursing Officers Interface
- Reports for the DDOs regarding budget utilization.

What are the G2C services available in the Portal?
The following Citizen services are available
Bill query status
Treasury Voucher status
Challan query status
Payment of taxes and Government dues through electronic mode.
Pension payment status.

How to access the User Manuals of different Modules of IFMS-Odisha in the Portal?
Please open the IFMS Odisha Portal. Click on the link User Manual at the bottom left hand corner and Downloads for accessing the user manuals and various types of “Forms”.

What are the informations one can get from Pensioners’ Corner of IFMS-Odisha Portal?
Pensioners’ corner of IFMS- Odisha gives the information about the Pensioners details and the Bill details of the Pensioner. Further, Circulars/ Notifications/ Rules and calculation relating to Pension are also available for the Citizens and Pensioners.

How one can access various Circulars/ Notifications issued by Government in Finance Department & D.T.&I?
Please open the Odisha Treasury Portal.

What is call log and it is used by whom?
Call log is used by all Treasuries, All users of LOC (Letter of Credit) module throughout the state of Odisha for the software issues related to iFMS for resolution of the same at DTI.

Budget Distribution link is used by whom?
The budget distribution link is used by all Administrative Departments of Govt. of Odisha for the purpose of distribution, surrender, re-appropriation, redistribution of budgets to their respective Controlling Officers and redistribution of funds to other departments. This is also used by all Budget Controlling Officers under all departments for the purpose of distribution and surrender of budget allotment to their respective DDOs.
**FAQ on Annual Establishment Review (AER)**

**What is Annual Establishment Review?**
It is the annual review of the strength of various establishments under the State Government in order to enable the State Government to furnish correct position of staff strength and vacancy position.

**How the Head of office can access the AER page in the IFMS portal?**
Please click on [http://www.odishatreasury.gov.in](http://www.odishatreasury.gov.in). Click on left hand top corner “Finance Department” and then select “Establishment Review”.

The login page for AER will open.

Enter the Login ID & Password allotted to each Head of office for this purpose.

**Who can submit Annual Establishment Review?**
Head of office, Heads of Department and Secretaries of Administrative Department are required to furnish AER.

**What is the process followed by the offices in different hierarchy to upload and forward the AER file?**
After successful login, please following the process mentioned below:

- Go to menu.
- Create a new file (i.e. separate file regular, grant-in-aid and others.
- While creating the file, please enter the correct Controlling Officer code from whom he/she has received budget provision under unit “salary”.
- Please fill in the group-wise men in position, sanctioned strength and vacancy position as per the proforma displayed in the screen.
- Please click on “Save” and take the printout of the same for verification.

After due verification click on “Forward”.

**Can the Head of office edit the saved file?**
Yes. After due verification, if discrepancies are noticed then click on “Edit Menu” marked at the left corner of the table displayed in the screen and does the necessary rectification.

**What is the process followed by a Drawing & Disbursing Officer (DDO) for submission of AER in case of budgetary allotment receiving from multiple Controlling Officers?**
The DDO has to create 3 (three) files viz. regular, grant-in-aid and others for each Controlling Officer.

**What are the timeline for submission of AER?**
The Head of office by end of February, Heads of Department by end of March and Administrative Department by 15th of April each year.

**What are the consequences for defaulting in submission of AER?**
In case of non-submission of AER will attract the withholding of salary of Head of offices including the sub-ordinate attached offices, Controlling Officer as well as the Administrative Department on expiry of dateline specified in the Finance Department Resolution No. 3602/F, dt. 06.02.2013.