

DISTRICT COURT, MALKANGIRI**INDUCTION TRAINING STUDY MATERIAL — 2026****ACCOUNTS & ODISHA GENERAL FINANCIAL RULES, 2023**

(Updated upto 04.06.2025)

Finance Department, Government of Odisha

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CHAPTER 1 — INTRODUCTION [Rules 1–6]

1. What is OGFR?

Rule 1	Short Title & Applicability
	Full name: Odisha General Financial Rules (OGFRs), 2023 ; updated upto 04.06.2025.
	Applicable to all Departments / Heads of Departments / Field Offices / attached and subordinate offices of the State Government.
	Also applicable to autonomous bodies unless their approved by-laws provide separate financial rules.
	In matters of receipt, custody and disbursement of Government moneys, these rules are supplemented by the Odisha Treasury Code.
	Interpretation: Doubt as to interpretation of any provision shall be referred to Finance Department for clarification.

2. Key Definitions [Rule 3]

DDO	Drawing and Disbursing Officer — the officer authorised to draw bills and make payments from Government account.
Controlling Officer	Authority supervising and controlling DDOs under him; responsible for budget control and reconciliation.
Financial Year	Year beginning 1st April and ending 31st March following.
Government Account	Account relating to the Consolidated Fund, Contingency Fund and Public Account.
Book Value	"Gross book value" = historical cost of fixed asset/stores. Net book value = gross value minus accumulated depreciation.
CAPEX Model	Capital Expenditure model — buyer purchases goods outright, then procures consumables, arranges maintenance contract after warranty, disposes after useful life.
IFMS	Integrated Financial Management System — the IT-based system for all financial transactions of the State Government.
Guiding Price	Price that gives buyers a general idea of the seller's expected price — not binding but indicative.
Re-appropriation	Transfer of funds from one primary unit of appropriation to another such unit.
Recurring Expenditure	Expenditure incurred at periodic intervals for the same purpose. All other expenditure = non-recurring.

3. Duties of the DDO [Rule 4]

Rule 4	DDO — Key Responsibilities
	(i) Responsible for accuracy and genuineness of every bill or order signed.
	(ii) May authorise any Group-B and above officer to sign a bill or order on his behalf — with written communication of name and specimen signature to the Treasury.

(iii) Such authorisation does NOT relieve the DDO of **personal responsibility** for the accuracy of the bill and the disposal of money drawn.

(iv) Shall ensure that his Department **maintains full and proper records** of financial transactions.

(v) Shall follow Government procurement procedures in a **fair, equitable, transparent, competitive and cost-effective manner**.

(vi) Shall take effective steps to **collect all moneys due to Government** promptly.

(vii) Shall ensure adequate **internal control mechanisms** are in place to prevent, detect errors and irregularities.

■ A DDO who delegates signing authority to another officer CANNOT escape personal responsibility for the accuracy of bills and proper disposal of money drawn.

CHAPTER 2 — GENERAL SYSTEM OF FINANCIAL MANAGEMENT [Rules 7–55]

1. General Principles: Revenue and Receipts [Rules 7–15]

Rule 7	All Moneys to Government Account
	All moneys received by or on behalf of Government — whether as dues of Government, for deposit, remittance or otherwise — shall be brought into Government Account without delay .
	No amount shall be kept outside the Government account without authorisation.
	Rule 8: If a Government officer receives moneys in official capacity that are NOT Government dues, he must open a bank account for their deposit — not mix with Government funds.
Rule 14	Credit Must Follow Realisation
	Unless specially authorised, no sums shall be credited as revenue by debit to a suspense head .
	The credit must follow and not precede actual realisation .
	Revenue must be actually realised before it is credited to the Government account.

2. Standards of Financial Propriety [Rule 24]

Rule 24	Golden Rules of Financial Propriety
	Every officer incurring or authorising expenditure from public moneys shall be guided by the following high standards:
	(i) Same care as a man of ordinary prudence would exercise in spending his own money.
	(ii) No authority shall exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage .
	(iii) Public moneys shall not be utilised for the benefit of a particular person or section of the community unless the expenditure is in pursuance of a recognised policy .
	(iv) The amount of allowances shall be so regulated that the allowance is not on the whole a source of profit to the recipient .
Rule 25	Five Essentials Before Expenditure
	No expenditure shall be incurred unless:
	(i) Expenditure is sanctioned by a general or special order of competent authority.
	(ii) Expenditure has been duly delegated and provided for in the authorised grants.
	(iii) Sufficient funds are available in the budget grant.
	(iv) Expenditure is in public interest .
	(v) Delay in payment of money indisputably due is contrary to all rules and must be avoided.

3. Sanction — Rules and Limitations [Rules 26–38]

Rule 26	Delegation of Financial Powers
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Financial powers of the Government have been delegated to various subordinate authorities under the **Delegation of Financial Powers Rules, 1978** as amended.

No authority shall exercise financial powers not delegated to it; reference to Finance Department is required for any doubt.

Sanction by a competent authority = formal order in writing specifying the amount, purpose and authority for expenditure.

Rule 36–37 Form & Communication of Sanction

Every financial sanction shall be communicated to: (a) DDO, (b) Accountant General (A&E;).

All financial sanctions within delegated powers must be issued **with concurrence of the Financial Advisor / AFA / Accounts Officer**, as the case may be.

Sanctions accorded by Head of Department may be communicated to AG (A&E;) by an **authorised officer duly signed for the Head of Department**.

Provisional payment orders must specify the period for which payment is provisional.

Rule 38 Date of Effect of Sanction

All executive orders and sanction orders shall come into force from the **date of issue** unless another date is specified.

Orders sanctioning creation of temporary posts must specify: (i) sanctioned duration; (ii) date from which created.

Sanction to estimate for a public work lapses after 5 years from date of accord.

4. Write-Off of Losses [Rules 43–46]

Rules 43–46 Loss of Public Money

Powers to write off losses of public money or stores through fraud or negligence are delegated under Delegation of Financial Power Rules.

Individual cases of losses must be reported to Finance Department; its **specific approval shall be obtained before any write-off in the accounts**.

Recoveries made in cash shall be **credited to Government** under the relevant head.

Recoveries made indirectly (e.g., stoppage of increment) shall NOT be treated as cash recoveries.

Rule 47 Reporting of Losses — Mandatory

Any loss or shortage of public moneys, revenue, receipts, stamps, stores or property, **regardless of cause or manner of detection, shall be immediately reported to:**

(i) The next higher authority, AND

(ii) The Accountant General (A&E;)/(Audit).

This reporting obligation cannot be deferred pending inquiry or recovery.

Preliminary inquiry must be started immediately; final report to reach Finance Department within **1 month of discovery**.

■ Failure to immediately report a loss or shortage — whether of cash, stamps, stores or public property — is itself a serious financial irregularity and may lead to personal surcharge on the responsible officer.

CHAPTER 3 — BUDGET FORMULATION & IMPLEMENTATION [Rules 56–94]

1. Financial Year & Budget [Rules 56–68]

Rule 56–57	Financial Year and Budget
	Financial Year: 1st April to 31st March.
	Annual Financial Statement (Budget): Presented by the Finance Minister to the State Legislature under Article 202(1) of the Constitution.
	Shows estimated receipts and expenditure of the State Government.
	Voted Expenditure: Subject to vote by Legislature.
	Charged Expenditure: Charged on Consolidated Fund — not subject to vote (e.g., salaries of judges, debt repayment).
Rule 63	e-Receipts
	All Departments shall migrate to e-Receipts through IFMS for collection of all taxes, fees and user charges.
	Ensures immediate credit of receipts to Government account.
	For District Courts: Court fees, fines remittances, and all Government dues must be channelled through the Treasury/e-receipt mechanism.

2. DDO — Expenditure Control [Rules 72–76]

Rule 72–75	DDO's Register & Monthly Return
	OGFR-1: Expenditure Register maintained by each DDO — daily entries of all expenditures.
	OGFR-2: DDO's Expenditure Statement sent to Controlling Officer by 10th of each month .
	OGFR-3: Details of Progressive Expenditure.
	OGFR-4: Monthly Account — sent to Controlling Officer by 10th of each month.
	A nil statement shall be sent for months in which no drawl has been made.
	All of these can be generated from the Treasury Portal (IFMS) .
Rule 76	Reconciliation of Accounts
	DDOs shall reconcile their accounts with the Treasury/AG (A&E;) every month.
	Two-stage reconciliation in IFMS: First between DDO and Treasury; then between Controlling Officer and AG (A&E;).
	If any discrepancy is found, the Controlling Officer shall at once inform the AG (A&E;) .
	For District Courts: the Administrative Officer (as DDO) shall ensure monthly reconciliation is carried out and OGFR-2 is submitted by 10th of each month.

3. Re-appropriation & Surrender [Rules 81–85]

Rule 81/82	Re-appropriation
	Re-appropriation = transfer of savings from one unit of appropriation to meet excess in another unit under the same grant .
	No re-appropriation shall be made: (i) to meet a "New Service" not in the Budget; (ii) from one grant to another.
	Powers of re-appropriation are governed by the Delegation of Financial Power Rules, 1978.

Rule 83	Surrender of Savings
	All anticipated savings in any grant shall be surrendered to Government as soon as they are foreseen — and no later than 15th February of the financial year.
	Under no circumstances shall savings be held in reserve for later use or for meeting excess under another head.
	Surrender Statements shall be generated in the BETA module of IFMS by Administrative Departments.

NOTE: New Service Rule (Rule 84): No expenditure shall be incurred during a financial year on a "New Service" not in the Budget except after obtaining a supplementary grant or advance from the Odisha Contingency Fund.

CHAPTER 4 — GOVERNMENT ACCOUNTS [Rules 95–156]

1. Form of Accounts & Chart of Accounts [Rules 95–107]

Rule 95	Constitutional Basis of Accounts
	Accounts of the State Government shall be kept in such form as the President may, on the advice of the C&AG, prescribe (Article 150 of Constitution).
	Government Accounts are prepared on cash basis (Rule 99) — only actual receipts and actual payments are recorded.
Rule 100–101	Three Parts of Government Account
	Part I — Consolidated Fund: All revenues (taxes, fees), all expenditure (salaries, schemes), loan receipts and repayments.
	Part II — Contingency Fund: For unforeseen/urgent expenditure pending Legislative sanction. Recouped from Consolidated Fund.
	Part III — Public Account: Provident Fund, small savings, deposits, remittances, suspense — money held by Government as trustee, not its own.
Rule 103	Chart of Accounts — Coding Structure
	(a) Major Head — Function (4 digits), e.g., 2202 = General Education.
	(b) Sub-Major Head — Sub-Function (2 digits), e.g., 80 = General.
	(c) Minor Head — Programme (3 digits), e.g., 003 = Training.
	(d) Sub-Head — Scheme (4 digits).
	(e) Detailed Head — Sub-Scheme/Component (5 digits), e.g., 01003 = Salaries.
	(f) Object Head — Economic Object (3 digits), e.g., 855 = Arrear Pay.

2. IFMS — Integrated Financial Management System [Rule 112]

Rule 112	IFMS — The Core Financial Platform
	IFMS is the IT-based system for all financial transactions of the State Government.
	Modules relevant to District Courts:
	• Treasury Portal: All bills, vouchers, expenditure statements, DDO reconciliation.
	• PL Module: Personal Ledger accounts — online transfer of funds between PL accounts.
	• Budget Execution Module (BETA): Re-appropriation and surrender statements.
	• Works Expenditure Module (WAMIS): For works allotments.
	• DBT Module: Direct Benefit Transfer to beneficiaries.
	The Treasury Portal provides OGFR-2, OGFR-3, OGFR-4 reports to DDOs automatically.

3. Personal Deposit (PD) Accounts [Rules 122–124]

Rules 122–124	PD Account — Rules
	PD Account may be opened by a special order of the concerned Department in consultation with AG (A&E;) and Finance Department.
	The PL module of IFMS facilitates online transfer of funds from one PL account to another.
	PL Passbook, Encashed Cheque Register and Plus-Minus Memo shall be generated from the PL module of IFMS.
	PD Accounts shall be reconciled every month with the Treasury by the Account Holder.

4. Capital vs. Revenue Expenditure [Rules 125–131]

Rules 125–129	Capital Expenditure
	Capital Expenditure: Expenditure incurred with the object of increasing concrete assets of a material and permanent character — meets non-recurring expenditure increasing productive assets.
	Revenue Expenditure: Subsequent charges on maintenance, repair, upkeep and running expenses, establishment and administrative expenses — recurring in nature.
	Both shall be shown separately in Accounts.
	Expenditure on temporary assets or grants-in-aid shall NOT ordinarily be treated as capital expenditure.

NOTE: For District Courts: all expenditure on building repair, office equipment, furniture etc. is REVENUE expenditure unless specifically classified as Capital by Finance Department. The DDO shall book expenditure under the correct detailed head.

CHAPTER 6 — PROCUREMENT OF GOODS & SERVICES [Rules 199–267]

1. General Principles of Procurement [Rules 199–208]

Rule 205	Five Pillars of Procurement
	All public procurement must ensure:
	(1) Efficiency — timely and optimal use of resources.
	(2) Economy — best value for money.
	(3) Accountability — transparent and auditable process.
	(4) Fairness and Equity — equal opportunity to all eligible bidders.
	(5) Transparency — publication of tender notice, criteria, results.
Rule 203	Restrictions on Procurement from Certain Countries
	State Government may, by order, impose restrictions including prior registration/screening on procurement from bidders from or having commercial arrangement with entities from specified countries on grounds of defence of India or national security .
Rule 207	Code of Integrity
	Every bidder must certify that he has NOT committed any offence under:
	(a) Prevention of Corruption Act, 1988;
	(b) Indian Penal Code/BNS or any other law for causing loss of life/property/public health threat.
	(c) Has not been debarred by any Central/State Government.
	If a bidder is found to have violated the code of integrity — the procuring entity may take appropriate action including debarment.

2. Bid Security (Earnest Money) and Performance Security [Rules 212–213]

Rule 212	Bid Security (EMD)
	To safeguard against bidder withdrawing or altering bid during validity period.
	Bid security shall be obtained from all bidders EXCEPT Micro & Small Enterprises (MSEs) and Start-ups .
	Bid security is forfeited if: (i) bidder withdraws within validity; (ii) successful bidder fails to furnish performance security; (iii) successful bidder fails to accept the contract.
Rule 213	Performance Security
	To ensure due performance of contract — obtained from the successful bidder awarded the contract .
	Amount: 3% to 5% of the value of the contract .
	Form: Bank Guarantee in the format prescribed (Model Bank Guarantee — Annexure-D to OGFR).
	Released only after satisfactory completion of contract and expiry of defect liability period.

3. Methods of Procurement — Goods [Rules 218–228]

Method	Threshold Value	Key Conditions
Petty Purchases (Direct Purchase)	Upto Rs. 10,000 per case	Without quotation; from approved vendor if available; certificate of reasonableness of price required
Purchase without Quotation	Above Rs. 10,000 upto Rs. 25,000	At least 3 quotations to be obtained; purchase from approved/known sources
Limited Tender Enquiry (LTE)	Above Rs. 25,000 upto prescribed limit	At least 3 approved firms on register; suitable for complex/specialised goods where limited vendors available
Advertised/Open Tender	Above prescribed limit (as per Delegation of Financial Power Rules)	Widest publicity; newspapers + website; minimum 3 weeks from publication to bid closing
Single Tender Enquiry (Nomination)	Any value — special cases only	Proprietary item; emergency; only one known source; reasons recorded in writing; next higher authority approval
GeM (Govt. e-Marketplace)	Preferred for standard goods	Mandatory to check GeM before floating tender; purchase on GeM is preferred for standard goods

4. Advance Payment to Supplier [Rule 232]

Rule 232	Advance Payment — Allowed Only in Specific Cases
	Payments should be released only after supplies have been made .
	Advance payment may be made in the following exceptional cases:
	(a) Firms holding maintenance contracts for AC, computers and other costly equipment.
	(b) Against fabrication or turnkey contracts .
	(c) Advance demanded by Central/State Government PSUs .
	Any advance payment must be backed by a Bank Guarantee in the prescribed format (Annexure-F).

5. Amendment to Rule 262 — Non-Consulting Services [OM No. 6904/F dated 16.03.2026]

Rule 262 (Amended)	Invitation of Bids for Non-Consulting Services
	(i) Above Rs. 25 lakh upto Rs. 50 lakh: Limited Tender Enquiry (LTE) — minimum 3 shortlisted firms via RFP as per Model Bidding Document.
	PROVISO: For "arrangement and execution of Venue Set-up facilities and other allied services associated with State Level Functions" — service can be outsourced from empanelled vendor upto Rs. 5 crore in each case without open tender.
	(ii) Above Rs. 50 lakh (except Venue Set-up up to Rs. 5 crore): Advertised single-stage tender enquiry. Advertisement in one English Daily + one Odia Daily and on the Departmental website.
	Amendment issued by Finance Department vide No. 6904/F dated 16.03.2026 with immediate effect.

NOTE: For District Courts: all procurement of stationery, office equipment, furniture, AMC for computers/printers, housekeeping and security services is governed by Chapter 6 of OGFR 2023. The DDO must follow the correct method based on the value of procurement and obtain proper sanction before any purchase.

CHAPTER 7 — INVENTORY MANAGEMENT [Rules 268–287]

Rule 268–271	Receipt of Goods
	Upon receipt of goods, the indenting officer shall examine, count, measure or weigh the materials to ensure quantities are correct and quality matches specifications.
	A Receipt Note (OGFR Form) shall be prepared and signed by the receiving officer immediately.
	Goods shall NOT be taken into use or distributed before proper receipt entry.
Rules 272–275	Stock Accounts — Separate Registers
	Form OGFR-10: Register of Fixed Assets — Plant, Machinery, Equipment, Furniture, Fixtures.
	Form OGFR-11: Register of Consumables — Office stationery, chemicals, maintenance spares.
	Separate accounts shall be maintained for: (a) Fixed Assets; (b) Consumables; (c) Library Books.
	All receipts, issues and balances shall be entered in the stock register on the date of transaction.
Rule 280	Annual Physical Verification
	All stock and fixed assets shall be physically verified at least once every year .
	A report of the verification, with explanation of any discrepancy, shall be submitted to the Head of Department.
	Any shortage or excess found during verification must be brought to account immediately.
Rules 284–287	Write-Off of Stores
	Stores found to be unserviceable, damaged or obsolete may be written off with the sanction of the competent authority.
	A board of survey/committee shall be constituted to certify the condition before write-off.
	Particulars of every write-off shall be reported to the Accountant General (A&E;) and noted in the stock register.

❖ **Ministerial Duty: Maintain OGFR-10 and OGFR-11 registers up to date. Enter every receipt and issue on the day of transaction. Report any discrepancy found during stock verification to the Presiding Officer immediately.**

ACCOUNTS IN COURT — PRACTICAL SECTION

Section A — Key Accounts Maintained in Civil & Criminal Courts

Every District Court and subordinate court maintains the following accounts directly relevant to ministerial staff:

1.	General Cash Book (Form A-16)	Daily record of all cash receipts and disbursements; maintained by Cashier; balanced daily; verified by Presiding Officer
2.	Court Fees Stamp Account	Receipt and use of Court fee stamps; defacement register; monthly reconciliation with Treasury
3.	Fine Register (Forms A-17 & A-17A)	All fines imposed, realised, remitted and lapsed; initialled daily by Magistrate; compared weekly with General Register
4.	Register of Judicial Deposits Part I (A-Deposits) & Part II (B-Deposits) (Form A-11)	Civil court deposits received — for costs, attachment, security etc.; reconciled daily
5.	Register of Repayments (Form A-12)	Deposits repaid to parties; date, payee, amount; receipt obtained; reconciled daily
6.	Register of Payment Orders (Form A-9)	All payment orders issued against deposit accounts; compared daily by Presiding Officer
7.	Permanent Advance (Imprest) Register	Petty cash advance for day-to-day office expenses; recouped against bills periodically
8.	Treasury Pass Book	Official passbook with Treasury for reconciliation of all transactions; balanced against Cash Book daily
9.	Counterfoil of Receipts	Receipts issued for all moneys received in Court; counterfoils preserved for audit
10.	Register of Valuable Moveables (Form R-13A)	Gold/silver/jewellery produced in Court; custody with Deputy Administrator; iron safe for high-value items

Section B — Cash Book, Stamp Account and Deposit Accounts

Cash Book	Key Rules for Cash Book Maintenance
	The Cash Book is the primary account of receipts and disbursements; it shall be maintained in ink (never pencil) .
	Every receipt and payment shall be entered on the date of occurrence .
	Cash Book shall be balanced daily and the closing balance reconciled with the actual cash in hand.
	The Presiding Officer shall verify and initial the Cash Book daily .
	At the close of each month, the Cash Book shall be closed and submitted to the controlling officer .
	No erasure or overwriting is permitted — corrections shall be made by a red ink cancellation and a fresh entry.
Stamp Account	Court Fee Stamps — Key Rules

Court fee stamps shall be kept under lock and key in the custody of the officer designated by the Presiding Officer .
Every stamp must be defaced immediately on affixation — punched with a special punch or cancelled with date and office seal.
A Stamp Account Register shall be maintained recording: opening balance, receipts from Treasury, issues, and closing balance.
Monthly reconciliation of stamp account with Treasury records is mandatory.
Never return unused stamps to parties once accepted in Court — such stamps must be surrendered to the Treasury.

Deposit Accounts	Judicial Deposits — A & B
	Part I (A-Deposits): Deposits received in civil cases — process fees, security deposits, compensation amounts, auction proceeds etc.
	Part II (B-Deposits): Deposits in criminal cases — fine payments, bail bonds (cash), maintenance amounts etc.
	All deposits must be remitted to the Treasury on the day of receipt or the next working day .
	Payment from deposit accounts only on Court order / Payment Order signed by Presiding Officer .
	Deposits unclaimed for more than 3 years shall be reported to the AG (A&E;) for transfer to Government account (lapsed deposits).

Section C — IFMS, e-Receipts & Treasury Portal

IFMS / Treasury Portal	Practical Points for Court Staff
	The Odisha Treasury Portal (IFMS) is the mandatory platform for all financial transactions.
	DDO (Administrative Officer/Head Clerk) must log into Treasury Portal to:
	(a) Submit salary bills and contingency bills online.
	(b) Generate OGFR-2 (expenditure statement) and OGFR-3 (progressive expenditure) by 10th of each month.
	(c) Perform monthly DDO-Treasury reconciliation in the online reconciliation module.
	(d) View and reconcile all drawals made from Treasury.
	e-Receipts: All Court fees and Government dues should be collected via e-challan/e-receipt mechanism wherever available.
	DBT: Any beneficiary payments (e.g., compensation ordered by Court to be paid by Government) should be routed through DBT mechanism.
	All online financial transactions are automatically recorded in the Treasury system and are available to AG (A&E;) for audit.

NOTE: The DDO of the District Court is responsible for generating and submitting OGFR-2 to the Controlling Officer (District Judge) by the 10th of every month without exception. Failure to submit is a financial irregularity reportable to the AG (A&E;).

CARD A — FINANCIAL PROPRIETY: KEY PRINCIPLES & COMMON ERRORS

Principle	Common Error	Correct Practice
All moneys to Govt. Account (Rule 7)	Keeping collections in table drawer for "convenience"	All receipts — fines, fees, deposits — remitted to Treasury on date of receipt or next working day
Credit follows realisation (Rule 14)	Crediting anticipated revenue before actual realisation	Revenue must be actually collected before credit entry in register or account
Five essentials before expenditure (Rule 25)	Spending without checking budget availability or sanction	Verify: (i) sanction exists; (ii) funds available; (iii) in public interest; (iv) correct head; (v) no delay in payment
Financial propriety standard (Rule 24)	Purchasing from a vendor in which the DDO has personal interest	DDO must declare conflict of interest; procurement must be transparent and competitive
Reporting losses (Rule 47)	Delay in reporting shortage pending "recovery" or "verification"	Immediate report to next higher authority AND AG (A&E;) — no delay permissible
Sanction before expenditure (Rule 36)	Spending first and obtaining sanction "retrospectively"	Sanction must precede expenditure; retrospective sanction is irregular
Date of sanction (Rule 38)	Acting on sanction before its date of issue	Sanction operates from date of issue unless otherwise specified
Surrender of savings (Rule 83)	Holding savings in reserve to spend at year-end	Surrender all anticipated savings by 15th February; no year-end rush spending
Reconciliation (Rule 76)	Skipping monthly DDO-Treasury reconciliation	Reconcile by 10th of each month; submit OGFR-2 to Controlling Officer without fail

CARD B — PROCUREMENT AT A GLANCE: THRESHOLDS & METHODS (OGFR 2023)

Category	Value Range	Method	Key Requirements
Goods (Petty)	Upto Rs. 10,000	Direct Purchase	No quotation; reasonableness certificate; from approved vendor if available
Goods	Rs. 10,001 – Rs. 25,000	Quotation	Min. 3 written quotations; purchase committee recommendation
Goods	Rs. 25,001 – limit under DFPR	Limited Tender	Min. 3 registered firms; RFP/bid document; L1 principle
Goods	Above DFPR limit	Open/Advertised Tender	Newspaper + website; 3 weeks minimum; bid security; L1
Goods	Any value — proprietary/emergency	Single Tender (Nomination)	Reasons in writing; next higher authority approval; market price certificate
Non-Consulting Services	Rs. 25 lakh – Rs. 50 lakh	Limited Tender (RFP)	Min. 3 shortlisted firms; Model Bidding Document; L1 principle
Non-Consulting Services	Above Rs. 50 lakh	Open Advertised Tender	1 English + 1 Odia newspaper; Departmental website; L1 principle
Venue Setup for State Functions	Upto Rs. 5 crore per case	Empanelled Vendor	Rule 262 Amendment — no open tender required; empanelled vendor directly
Consulting Services	Upto Rs. 50 lakh	Short-listing + RFP	Long-list prepared; shortlist ≥3 firms; QCBS or LCS method
Consulting Services	Above Rs. 50 lakh	Advertised RFP	Open competitive; QCBS (Quality-Cost Based Selection)
Advance Payment	Any value	Only in specific cases	Maintenance contracts, fabrication contracts, Govt. PSUs; Bank Guarantee mandatory

CARD C — DO's AND DON'Ts: ACCOUNTS & FINANCIAL MANAGEMENT

DO's ✓	DON'Ts ✗
✓ Remit all fines, fees and deposits to the Treasury on the date of receipt or next working day.	✗ Never keep Government money — fines, fees, deposits — in personal custody overnight.
✓ Balance the Cash Book daily and get it initialled by the Presiding Officer.	✗ Never make corrections in the Cash Book by erasure or overwriting; use red-ink cancellation only.
✓ Submit OGFR-2 (expenditure statement) to Controlling Officer by the 10th of every month.	✗ Never skip monthly DDO-Treasury reconciliation in IFMS.
✓ Deface all Court-fee stamps immediately upon affixation with date and office seal.	✗ Never affix and deface an insufficiently stamped document and pass it off as duly stamped.
✓ Maintain OGFR-10 (Fixed Assets) and OGFR-11 (Consumables) registers up to date.	✗ Never make advance payments to suppliers without Bank Guarantee and proper sanction.
✓ Report any loss, shortage or defalcation of public money immediately to next higher authority and AG (A&E;).	✗ Never delay reporting of any loss or shortage pending 'inquiry' or 'recovery'.
✓ Verify budget availability and sanction BEFORE incurring any expenditure.	✗ Never incur expenditure on a 'New Service' not in the Budget without supplementary grant.
✓ Obtain at least 3 quotations for purchases above Rs. 10,000.	✗ Never purchase from a vendor in which any officer involved in procurement has personal interest.
✓ Keep all deposit accounts (A & B) reconciled with Treasury every month.	✗ Never hold savings back to spend at year-end — surrender savings promptly.
✓ Surrender all anticipated savings by 15th February of the financial year.	✗ Never split a single purchase into parts to avoid higher tender threshold.
✓ Conduct annual physical verification of all stock and fixed assets.	✗ Never accept cash for Court fees — all fees by Court-fee stamps properly affixed and defaced.