

GOVERNMENT OF ODISHA

FINANCE DEPARTMENT

No. 18194 / FDate 18.06.2025

FIN-COD-MISC-0007-2019

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

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

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

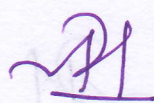
3	204 (xviii)	Awarding extra/additional quantity beyond the original ordered quantity	<p>In exceptional circumstances, the procuring authority may award extra/additional quantity in excess up to ten per cent of the original ordered quantity.</p> <p>For awarding extra/additional quantity between ten percent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

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



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

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



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

		<p>(b) In case the procuring authority decides to procure the goods or services through open tender, simultaneous bidding on e-platform may be made to ascertain the reasonableness of price.</p> <p>(c) However, simultaneous bidding on e-platform may not be resorted to in case the procurement is urgent in nature or if the procuring authority is of the view that simultaneous bidding will not add value to the price discovery process. In such cases approval of next higher authority is mandatory.</p>	
22	204 (xv)	Evaluation of bids	Evaluation of bids shall be made by excluding applicable taxes.
23	214	Bidders participating in the tender must be registered under GST (OGST) Act, having a valid GSTIN.	Bidders participating in the tender must be registered under GST Act, having a valid GSTIN.
24	216	E-Publishing: It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. They may also publish the same in their Departmental or other website of the State Government.	<p>E-Publishing: It is mandatory for all Departments of the State Government, their attached and Subordinate Offices and Autonomous / Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on e-procurement portal of State Government. Alternatively, they may publish the same in their Departmental or other website of the State Government.</p> <p>Note: Now it is not mandatory to publish tender enquiries, corrigenda, etc. on e-procurement portal of the State.</p>



25	219	The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal.	The list of registered suppliers for the subject matter of procurement be exhibited on the websites of the procuring entity/e-procurement portal. Procuring authority may also use the updated list of registered suppliers available on official websites of any other procuring entity of State Government. It shall be ensured that such lists do not contain any supplier (s) who are debarred from bidding by any Department of the State."
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This Ready Reckoner is only for the purpose of easy understanding of the recent amendments made. In case of any discrepancy between the contents of the actual amendment made vide FD Office Memorandum No. 16832/F, dated 04.06.2025 and this Ready Reckoner, provisions of the said OM shall prevail over the content of this Ready Reckoner.

(Saswata Mishra)

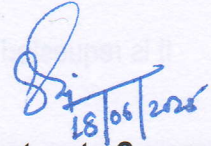
18-06-2025

Principal Secretary to Government

Memo No. 18195 /F

Date 18.06.2025

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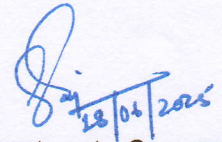


Under Secretary to Government

Memo No. 18196 /F

Date 18.06.2025

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

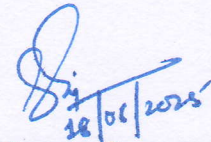


Under Secretary to Government

Memo No. 18197 /F

Date 18.06.2025

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

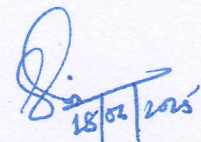


Under Secretary to Government

Memo No. 18198 /F

Date 18.06.2025

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



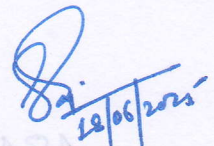
Under Secretary to Government

Memo No. 18199 /F

Date 18.06.2025

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

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



Under Secretary to Government