



OPERATION AND ACCOUNTS MANUAL
ODISHA STATE POLICE HOUSING &
WELFARE CORPORATION LIMITED

1st Edition : December 2013

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(A Govt. of Odisha Undertaking)

Registered Office :

Bhoi Nagar, Janpath, Bhubaneswar-751022, Odisha

Telephone Nos. : 0674 - 2541545 / 2542921

Fax Nos. : 0674 – 2541543 / 2541206

Website : www.ophwc.nic.in

Email : ophwc.od@nic.in

Cover Layout & Design:

Ar. Biswajit Behera

Odisha State Police Housing & Welfare Corporation, Bhubaneswar

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VISION

To organize ourselves as a total quality organization, setting standards of excellence in all our professional endeavours and be reckoned as an outstanding construction Corporation among our peers.

MISSION

To deliver quality construction at optimum cost in record time to the satisfaction of our customers while earning reasonable return on investment.

CORE VALUES

Integrity: We must conduct ourselves fairly, with honesty and transparency. Everything we do must stand test of public scrutiny.

Excellence: We must constantly strive to the highest possible standards in the services and goods we provide.

Organizational and professional pride: We must function and conduct ourselves and in such manner so as to have pride in the organization we serve and also the profession we are in.

Customer as our most valued stake-holder: 'Customers are not outsider to our business, they are part of it. They are the purpose of our work.'

FOREWORD

The Odisha State Police Housing & Welfare Corporation Ltd. (OSPH&WC) was registered under the Companies Act as a state owned Public Sector Undertaking in the year 1980. The Company has posted a turn-over of Rs.244 crores in the FY 2012-13, a staggering fifty times over the figure at the beginning of last decade. In the last 33 years of its existence, the Working and Accounting Procedures have undergone several changes. More and more works are being executed under e-procurement basis and the Accounting Procedures have to keep pace with the guidelines issued by the Companies Act from time to time.

There was a long felt need to codify the guidelines and circulars issued by the Government Departments with regard to functioning of PSUs and important resolutions of the Board of Directors with regard to its Operational Activities and Accounting Procedures for the guidance of all the stake holders. In addition, the Corporation is in the process of implementing ERP-SAP applications. In order to make the functioning of the Corporation compliant with requirements of ERP-SAP applications, formulation of standard Operating Procedures is of critical importance.

Having regard to the aforesaid objectives, the Corporation engaged a group of consultants in July 2012 to study all existing Circulars, Guidelines, Resolutions, Codal provisions and to standardize the Operational and Accounting Procedures of the Corporation in conformity with guidelines of the Government and provisions of OPWD Code. The Consultants, over a period of one year, studied the functioning of the Corporation, related documents and prepared a Draft Compendium which was then examined and studied in detail by the senior executives and field level functionaries of the Corporation. The inputs were then incorporated in the Draft Compendium making it more user friendly and workable. After a series of such meetings the final product was placed before a Sub Committee constituted by the Board of Directors from among the Members with domain knowledge for further scrutiny and vetting. The final Draft was approved by the Board of Directors in its 119th meeting held on 26th September, 2013.

It is hoped that with the publication of the Compendium titled **Operation and Accounts Manual of OSPH&WC**, the long felt need for standardization of the operating procedures of the Corporation will be met. Moreover, this will make the functioning of the Corporation more transparent and ensure accountability to meet the challenges of public scrutiny.



(Satyajit Mohanty, IPS)

Chairman-cum-Managing Director
OSPH&WC

25th November, 2013
Bhubaneswar.

Members present on the 119th Meeting of the Board of Directors

Held on 26.09.2013 at 4.00 PM in the

Registered Office of the Odisha State Police Housing & Welfare Corporation Ltd., Bhubaneswar

Approving the Draft Operation & Accounts Manual

Shri Satyajit Mohanty, IPS Chairman
Chairman-cum-Managing Director
The OSPH&WC Ltd., Bhubaneswar

Shri Vipin Kumar Saxena, IAS Director
Principal Secretary to Govt.
Home Department, Govt. of Odisha
Bhubaneswar

Shri Prakash Mishra, IPS Director
D.G. & I.G. of Police
Odisha, Cuttack

Shri D.K. Singh Director
Addl. Secretary to Government
Finance Department
Government of Odisha
Bhubaneswar

Shri A.K. Parida Director
Joint Secretary to Govt.
Deptt. of Public Enterprises, Odisha
Bhubaneswar

Shri Dronadeb Rath Director
Ex-CMD, MECON

Shri P. Venugopal Rao Director
Practicing Chartered Accountant
Bhubaneswar

Shri Debraj Biswal Director
CEO, Bhubaneswar Stock Exchange
Stock Exchange Bhawan
P-2, Jayadev Vihar, Bhubaneswar

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The Corporation acknowledges the contribution of the following Consultants, Members of the Board of Directors and its officers and staff for their valuable time and efforts in preparation of this Compendium.

CONSULTANTS

Sri Nityananda Lenka

Sri Sarat Ch. Senapati

Sri Prahalad Sahoo

(All retired Senior Divisional Accounts Officer of State PWD)

MEMBERS OF BOARD OF DIRECTORS

CA. P.Venugopala Rao, Sr. Practicing Chartered Accountant and independent Director of OSPH&WC

Sri Debraj Biswal, CEO of Bhubaneswar Stock Exchange and independent Director of OSPH&WC

OSPH&WC

Sri Prafulla Kumar Sahoo, Chief Engineer (Civil)

Sri Ajay Kumar Das, Ex-Financial Adviser

Sri Nikunja Biahari Sarangi, Company Secretary & Jt. G.M (Finance)

Sri Gagan Sahoo, Chartered Accountant

Dr. Umakanta Das, Dy. General Manager (Admn) (Retd)

Sri Alekh Charan Pradhan, Joint Manager (D&D)

Sri S.Bhaskaran, Joint Manager (Monitoring)

Sri Abesh Kumar Mohanty, Joint Manager, Cuttack

Sri Gourahari Pradhan, Joint Manager, Balasore

Sri Pratap Chandra Behera, Joint Manager (Electrical)

Sri Smarak Ranjan Mohanty, Section Officer

Sri Saroj Kumar Sahoo, Asst. Manager (System)

25th November, 2013
Bhubaneswar.

(Satyajit Mohanty, IPS)
Chairman-cum-Managing Director
OSPH&WC

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CHAPTER- 1

INTRODUCTION & DEFINITION

1.1 INTRODUCTION

The “Odisha State Police Housing & Welfare Corporation Limited” with Head Quarters at Bhubaneswar is a wholly owned Government Limited Company established on 24.05.1980 under the Indian Companies Act 1956 mainly to pursue the objects incorporated in its Articles of Associations such as undertaking construction of buildings for housing of the Police Personnel of Government of Odisha, formulating and executing Housing Schemes for serving Police Personnel, undertaking construction of buildings for residential and non-residential purpose for the Police, Fire and Vigilance. Also, it undertakes constructions of buildings necessary for housing of Schools, Hospitals, Clubs and other welfare centers for the benefit of Police personnel of Government of Odisha. Besides, it can also take up other civil nature works through competitive bidding or on contribution basis. To attain these main objects, the OSPH&WC can undertake a series of other ancillary works as enshrined in the Articles of Association.

This Manual is intended to define (i) the scope of functions of the Executives executing the works under the control of the Odisha State Police Housing and Welfare Corporation Limited. (ii) To lay down the procedures for regulating the execution of works. (iii) And to frame the accounting procedures for maintenance of works accounts. Unless otherwise stated in this manual, the rules and procedures in this manual apply to all classes of works undertaken by the OSPH&WC.

1.2 DEFINITIONS

In this manual unless there is something in the context inconsistent herewith:

1. **The Act:** Means the companies Act 1956 as amended from time to time.
2. **Accountant General:** means the Accountant General (AG), Odisha. He is the Head Office of Audit in the State under the Comptroller and Auditor General of India and when used in relation to Public Sector Companies the AG in charge of Commercial Audit.
3. **Administrative Approval** means the formal acceptance of the Administrative Department of Government of Odisha/Government of India or the Administrative Head of the Non-Government/Semi Government / Statutory Authority of the proposal for incurring any expenditure by the Corporation for a work required by them. It is an order to the Corporation to execute a specified work at a stated sum to meet the needs of the authority requiring the work. The term also includes Revised Administrative Approval when such a situation arises to revise an Administrative Approval on account of variation in cost or variation of scope of work on revised requirement.
4. **Allotment or Provision of Funds:** Means the assignment to meet a specified expenditure of funds in favour of the spending unit or the subordinate Authority.

5. **Assets:** In the Accounts of works this term indicates all outstanding or anticipated credits which have to be taken in reduction of final charges. Example: Recoveries of advances or recoverable payment and sale proceeds or transfer value of surplus materials.
6. **The Board:** Means the meeting of Directors duly called and constituted or the directors assembled at the Board Meeting.
7. **Bank:** Bank means any scheduled Bank with which the Corporation will make financial transactions.
8. **The Chairman:** Means the Chairperson appointed as such from among the Board of Directors. The term also includes the Chairman-cum-Managing Director (CMD) of the Corporation at present.
9. (i) **The Corporation:** Means the Odisha State Police Housing & Welfare Corporation Limited.
(ii) **The Corporate Office:-** Means Office of the Chairman-cum-Managing Director, OSPH&WC Limited.
10. **The Company:** Means the same as “The Corporation”
11. **Controlling Officer:** Means the Corporation’s Executive entrusted with the responsibility of controlling expenditure and collection/realization of revenue/dues of the Corporation.
12. **Chief Engineer:** Means the Chief Engineer to whom the corporation, have delegated/entrusted the powers and functions as Chief Engineer. He is the technical head of the Engineering Wing under his charge and is responsible to the Corporation for efficient working of the Branch.
13. **Contracts:** Means any kind of written undertaking by a person or Firm for construction, maintenance & repair of works, for supply of materials or for performance of any service in connection with the execution of works as required by the Corporation. The legal definition of this word is more fully described in the Contract Act.
14. **Contractor:** Means a persons or a firm who makes a written undertaking to execute a work or render a service at a specified cost and within a specified time frame for the Corporation.
15. **The Director:** Means the person appointed as such to constitute the Board of Director in an ex-officio capacity or otherwise as the Government of Odisha decide.
16. **Depositing Authority:** Means the Government Department/Statutory Authority who deposits money with the Corporation in advance for a work. The term is somewhat analogous to “User Agency” & “Requisitioning Authority”.
17. **Drawing and Disbursing Officer (DDO):** means the Officer/Manager of the Corporation vested with the power of drawing Bills, cheques and making payment on behalf of the Corporation. The CMD may authorize any Executive serving under him to sign a bill or order for him when the course is considered necessary in the interest of the Corporation.
18. **Designated Authority:** The term “Designated Authority” means an individual or a group of individual or a committee to whom the relevant power may be delegated by the OSPH&WC.
19. **Division:** Means the unit of the Corporation entrusted with execution of works in a specified territorial jurisdiction.

20. **Divisional Officer:** This term applies to the executive authority in charge of Division.
21. **Deposit Works:** Means works (other than works of Police, Fire, Prison, Judiciary and Vigilance of State or union Government) cost of which is placed at the disposal of the corporation for carrying out execution.
22. **Financial Year:** Means the year starting with 1st April of a year and ending with 31st March of the next calendar year.
23. **Final Payment:** means the last payment on a running account made to a contractor on completion or termination of his contract and in full settlement of the Account.
24. **The Government:** Means the Government of Odisha (GOO)
25. **The Governor:** Means the Governor of the State of Odisha.
26. **Intermediate Payment:** It is a term applied to a disbursement of any kind on a running account not being the final payment. It includes advance payment, secured advance and part payments against Bills or combination of all these.
27. **Labour:** When a separate materials account is kept for any works the term "Labour" is used to denote all expenditure on the work other than the cost of materials and carriage and individual charges in connection with the materials.
28. **Liabilities (Work):** In the accounts of work this term includes all anticipated expenditure which have not been paid and unadjusted debts awaiting incorporation in the accounts.
29. **Month:** means a calendar month.
30. **Major Work:** Is a term applied to the estimate for a work when the sanctioned amount of the works expenditure exceeds Rs.10.00 Lakhs
31. **Market Rate:** This term indicates the cost per unit at which the article or an article of similar description can be procured at a given time from the public market suitable to the Corporation for obtaining a supply thereof. This cost should be inclusive of carriage and incidental charges and even include reasonable provision for wastage, depreciation when these are inevitable.
32. **On Account Payment:** It means a payment made on a running account to a contractor in respect of work done or supplies and service made by him and duly measured. Such payment may or may not be for the full value of work/supply/service made and measured. It is an intermediate payment and is subject to final settlement of the running account in the final bill.
33. **Requisitioning Authority:** Means the same as "User Agency"
34. **Recoverable Payment:** It means payment to or on behalf of a contractor which does not represent value of work creditable or payable to him for any item of work done as per the contract and has therefore to be recovered from him in the next running bill or final bill whichever is earlier.
35. **Running Account Payment:** It is a term applied to the Accounts with a contractor for payment made to him for work done and measured at convenient intervals as per the conditions of contract subject to final settlement in final bill. As such, the running account payment is to be treated as part payment for work done.

36. **Sub Heads:** In the account of work and in the working estimate this term is used to describe the sub division into which the total cost is divided for the purpose of financial control and statistical convenience. Each sub head may include different items of work up to a certain level or length such as Foundation work, superstructure, roof slab, wood work, electrification, water supply, sanitation, site development, Gardening Horticulture, lift arrangement, compound wall etc.
37. **Sub Work:** In the case of large work consisting of several buildings or smaller works, the term, "Sub Work" is applied to distinct units of the large work if it is important to be kept distinct for the purpose of Accounts. The main work is divided to "Sub works" strictly on the basis of list of sub works approved in the order of Administrative Approval and Technically sanctioned estimate.
38. **Technical Sanction:** For every work proposed to be carried out, a detail estimate must be prepared for the sanction of the competent authority. This sanction is known as Technical Sanction to the estimate and must be obtained before execution of any work. As the term indicates, it mounts to no more than a guarantee that the project is structurally sound and that the estimate is accurately calculated.
39. **User Agency:** Means the Government Department of the State Government of Odisha or the Government Ministry/Department of the union (Government of India) or any statutory authority or Government undertakings who pay money to the corporation for the works and take over the possession of the works on completion.
40. **Work:** The term work when by itself is used in a comprehensive sense applies not only to works of construction or repair but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant supply or manufacture of other stores or the operation of a workshop.
41. **Work Expenditure:** Is the net expenditure on the work without any reduction on account of receipts relating to the work nor does it include the cost of General Services like administration, Tools and Plants and depreciations etc.
42. **Contingencies:** It means incidental expenditure of miscellaneous character which cannot be appropriately classified under any distinct item of work but yet pertains to the work as a whole.



CHAPTER-2

ORGANISATION AND FUNCTIONS OF THE CORPORATION

2.1 ORGANISATIONS

The OSPH&WC undertaking various works projects under the Technical control of the Chief Engineer may be divided into Circles each in charge of a General Manager (Civil)/Superintending Engineer for technical convenience and smooth functioning of this system. Further a circle may be divided into several executing divisions each in charge of a Joint Manager (Civil) and a Joint Manager (Elect.) at Head Office for the sake of effective execution of works. Similarly a Division may be sub divided into various sub divisions each in charge of a Dy. Manager on the same consideration. A sub Division may consist of some sections each in charge of an Assistant Project Manager (APM). The Electrical Division may be further sub-divided into a few Sub Divisions in charge of Dy. Manager (Electrical). Similarly a Sub Division may consist of some sections each in charge of an A.P.M (Electrical) to look after the electrical works under the overall control of the CE.

2.2 CORPORATE OFFICE

The Corporate Office may have the following Branches for smooth functioning of the Organisation.

- i) **Technical Branch**
- ii) **Finance & Accounts Branch**
- iii) **H.R. (Human Resources, Management, Administration Training and Entitlements) Branch**
- iv) **Secretarial and Company Affairs Branch**

Technical Branch: The Technical Branch shall be headed by two or more Joint Manager (Civil) under the direct technical supervision and control of GM and CE depending on the suitability of the management. The Branch shall remain in charge of survey, planning, designing and preparation of estimates, Tenders, Agreements and all related works like quality control, Monitoring, Inspection of site whenever required.

Finance & Accounts Branch:- This Branch shall be headed by Manager Finance under the direct supervision and control of the Financial Advisor. The Branch will look after preparation of Corporate Accounts, Annual Financial Statements, Internal Audit, Compliance to Audit Reports, Tax matters, payment of bills of works and establishment and all transactions relating to cash/cheques.

Human Resources (Management, Training and Entitlements) Branch: This Branch shall be headed by the Manager H.R./Manager (Admin.) under direct control of G.M. (Admin.). This Branch shall deal with matters relating to staff recruitment, Training, Administration, Transfer & posting and retirement. All service entitlements of the personnel employed by the Corporation shall be dealt in the Branch. All court cases relating to service matters will come under the purview of this Branch.

Secretarial and Company Affairs Branch: This Branch shall be headed by the Company Secretary assisted by a Deputy Manager (Legal & Corporate affairs). Matters relating to Board meeting, Annual General Body meeting, company Laws, court cases and legal matters shall be dealt in this branch.

2.3 DUTIES OF EXECUTIVES/MANAGERS OF THE CORPORATION

(A) CHIEF ENGINEER

- 2.3.1 The Chief Engineer is responsible to the Corporation for the efficient administration of all engineering personnel in the head office and the field divisions. He will exercise full technical and supervisory control over all such officers under him.
- 2.3.2 The Chief Engineer will remain in charge of the CMD during the absence of the latter on leave or when the post of the CMD falls vacant or otherwise.
- 2.3.3 The Chief Engineer will exercise control over all technical staff of the corporation in connection with preparation of Plan, Estimate, Structural Design, timely completion of the works, Work Expenditure, Quality Assurances, Proper coordination with other Branches of the Corporation.
- 2.3.4 Whenever the expenditure on a work is likely to exceed the approved limits of A.A. cost due to extra work/tender premium/loss due to natural calamity or otherwise it will be the responsibility of the CE to call for a revised estimate from the Divisional Manager and submit to competent authority for according revised AA.
- 2.3.5 The CE will approve all drawings, designs and specifications for all works before preparation of Estimates. He shall have full power to accord Technical Sanction to all the Work Estimates.
- 2.3.6 The CE shall also approve the drawing and design for all works where the drawing and design are outsourced to a professional architect / structural design engineer.
- 2.3.7 Whenever damages are sustained by the Corporation in ongoing works due to natural calamities, or extremist activities the CE shall inspect the spot at the earliest opportunity and submit a report to the CMD.
- 2.3.8 He shall inspect all divisional units of the corporation at least once in a year and submit his inspection report for the appraisal of the CMD and further follow up action.
- 2.3.9 The Chief Engineer shall inspect the works of the Corporation in progress particularly the works for which the estimates exceeds Rs. 3.00 Crores before payment of final bill.
- 2.3.10 He will act as the chairman of the tender/purchase committee at the Head Office of the corporation as constituted by the corporation from time to time.
- 2.3.11 In respect of payment for works/supplies at Head office, he will be required to countersign the bills in token of his satisfaction that the work/supply has actually been done confirming to quality and specification and the transactions properly recorded in books of Accounts.

- 2.3.12 He should at the beginning of each financial year fix physical/financial targets for a year with month wise breakup and ensure achievement monthly and sort out bottlenecks for short fall in targets, if any.
- 2.3.13 Misappropriation of cash, store etc caused by defalcation or otherwise should be got enquired by him and reported to CMD for appropriate action.
- 2.3.14 He shall be responsible to initiate suitable measures in case of loss of life and property of the Corporation for appraisal and necessary action of CMD.
- 2.3.15 He will sanction all estimates for purchase of T&P, vehicles, Machinery and Equipments as required by the Corporation.

(B) GENERAL MANAGER (TECH.)

- 2.3.16 For technical convenience and professional control of all works projects a few circle units consisting of four to five Divisions shall be there under the charge of a General Manager to be posted in the Head Office of the Corporation who will be responsible to the Chief Engineer for effective and sound management of works under his circle.
- 2.3.17 It will be the duty of the General Manager (technical) to inspect various ongoing works within his circle to satisfy himself that the execution system is efficient and economical, that the different stores are verified duly and properly and that there is no accumulation of stock in any division beyond its requirement. He should also see that there is no delay in submission of completion reports of works. He may also watch and control the rates paid for works. He may require the Divisional Manager to report to him such details on works as he may desire.
- 2.3.18 It will be his duty to inspect the Divisional units under his control to see that the initial account, MAS (Material at Site) Register and other books of accounts are maintained properly. During his inspection special attention is to be given to the work executed in accordance with the estimates, contracts/agreements, contractor's accounts, and the system of recording plans etc. He is also required to ensure during his inspection that measurement books are carefully maintained and kept. He should also see that measurements are recorded timely and accurately and check measurement are duly conducted by the superior technical managers. At times he can inspect few sub divisional offices to ensure that the subordinates are performing the assigned duty efficiently. He may report to the CE the results of his inspection of Divisional units.
- 2.3.19 It will be his duty to report to the CE any unusual incident in the work sites involving loss of life or property of the corporation after making a spot verification.
- 2.3.20 The GM (Technical) will be responsible for the accuracy of the engineering features of all designs. He will always ensure to record his own opinion or recommendations while submitting a report to the CE or CMD.
- 2.3.21 The G.M. (Technical) should record his opinion in site order book while inspecting various works under execution for which tenders have been accepted.

(C) JOINT MANAGER D&D (CIVIL)

- 2.3.22 Joint Manager D&D is responsible to the Chief Engineer directly. He shall act as a staff officer of C.M.D.
- 2.3.23 He is responsible for preparation and timely submission of estimates to the user Departments.
- 2.3.24 He will coordinate with the user Department relating to A/A and release of funds.
- 2.3.25 He will maintain Data Sheet in connection to the estimated cost, A/A cost, tenders, differential cost etc.
- 2.3.26 He will monitor the estimate section and ensure the correctness of the estimates submitted for Technical Sanction by the Chief Engineer.
- 2.3.27 He will monitor and organise the Design Cell in association with the Architect Consultant and also ensure the correctness of the Structural Design with its Design Parameters.
- 2.3.28 He will be the member convener of the Tender Committee for all the F2 Contract works and procurement of materials related to Civil Works.
- 2.3.29 He will be responsible for correctness of the BOQ of all the projects uploaded in the e-tendering format and also remain present at the time of opening of the Tender.
- 2.3.30 He will ensure the prompt correspondences in connection to the project files as specified in "Intra-section Co-ordination in Corporate Office.
- 2.3.31 He will be assisted by one or more Dy. Manager for the efficient management of the section.

(D) JOINT MANAGER MONITORING (CIVIL)

- 2.3.32 Joint Manager Monitoring is responsible to the Chief Engineer directly. He shall act as a staff officer of C.M.D.
- 2.3.33 He is responsible for short list of all related Project Data and prepares the Data Sheet as required by the technical authorities to monitor the Physical and Financial progress of the projects.
- 2.3.34 He will be the member convener of the Examining Committee for all the cost over-run projects which will be subsequently submitted to C.M.D. for necessary approval for incurring additional expenditure to complete the project in time.
- 2.3.35 He will ensure the timely submission of revised estimates related to Quantity Deviation and Cost Escalation to the user agency for reimbursement of additional funds.
- 2.3.36 He will coordinate with the user Department relating to revised A/A and release of additional funds.
- 2.3.37 He will be responsible to see the prompt disposal of project files by the Monitoring Section under his jurisdiction as specified in "Intra-section Co-ordination in Corporate Office.
- 2.3.38 He is responsible to attend all the review meetings called for by the user Departments time to time.

- 2.3.39 He is responsible to F.A. in connection to Audit and submit the short listed Technical Data as and when required.
- 2.3.40 He will ensure the timely submission of revised abstract estimate related to Tender Premium to the user agency for reimbursement of additional funds in the prescribed format.
- 2.3.41 He will be assisted by one or more Dy. Manager (Civil) for efficient management of the section.

(E) JOINT MANAGER (ELECT.)

- 2.3.42 The Joint Manager (Electrical) is head of the Electrical Division and responsible to the Chief Engineer for cost efficient and timely execution of all works under his executive charges. The Jurisdiction of the Electrical division extends to that of all Civil Divisions of the Corporation.
- 2.3.43 He is the drawing and disbursing officer of the Electrical Division and competent to issue pay order on all bills presented for payment. Before passing a contractor's bill he must satisfy himself that the work has actually been executed in accordance with the measurement recorded in the M.B. He should see that payments due are promptly made in accordance with the prescribed procedure and terms of contract.
- 2.3.44 He is responsible to see the correctness of the estimates for all the Electrical Works in accordance with the electrical line plan.
- 2.3.45 He will be the member convener of the Tender Committee for all the F2 Contract works and procurement of materials related to Electrical Works.
- 2.3.46 He will ensure that materials are not procured in excess of estimated requirement and are maintained according to prescribed procedures.
- 2.3.47 In order to ensure that his subordinate staff are performing their duties properly particularly in respect of quality assurance, measurement and maintenance of initial accounts. He should inspect the primary records of accounts and record his remarks under his dated initial.
- 2.3.48 He shall liaison with different government departments like, Police, Fire, Jail, judiciary, NRHM, Education etc. and different electrical distribution companies to execute the work, reimbursement of additional funds if required for execution of electrical work.

(F) DIVISIONAL MANAGER/JOINT MANAGER (CIVIL)

- 2.3.49 The Executive unit of the Corporation is the Division, under the charge of a Divisional Manager/Joint Manager (Civil). He is the Head of Office of the Division Unit and is responsible to the General Manager and to the Chief Engineer for cost efficient and timely execution of all works under his executive charges. It is therefore a part of his duty to organize, manage and supervise the execution of works and mobilize his subordinates in proper manner for efficient and timely execution of works instead of depending on them in a routine manner.
- 2.3.50 The Divisional Manager/Joint Manager (Civil) will assist in the preparation of plan

and estimate for all works to be executed in his division. Any error /omission or deviation noticed/required in the sanctioned design/plan and estimates and any variation in site condition should be got properly rectified by sanction of competent authority.

- 2.3.51 He should ensure prompt and efficient execution of works according to the sanctioned plan and estimate and as per terms of the contract. He will ensure that no act is done to nullify or vitiate a duly executed contract, that materials are not procured in excess of estimated requirement and that site accounts of materials procured for the work are maintained according to prescribed procedures.
- 2.3.52 In order to ensure that his subordinate staff are performing their duties properly particularly in respect of quality assurance, measurement and maintenance of initial accounts, he should inspect the primary records of accounts and record his remarks under his dated initial.
- 2.3.53 He is the drawing and disbursing officer of the Division and competent to issue pay order on all bills presented in division office for payment. Before passing a contractor's bill he must satisfy himself that the work has actually been executed in accordance with the measurement recorded and personally check measure the work in accordance with instructions contained in relevant chapter. (Measurement & Check measurement). He should see that payments due are promptly made in accordance with the prescribed procedure and terms of contract.
- 2.3.54 He is responsible for careful collection of technical data and site condition particulars necessary for preparation of plan, design and estimates either in his office or in the Head Office of the Corporation.
- 2.3.55 He should preserve all records of land specifically the approved site plan made available to the corporation for execution of works under his control.
- 2.3.56 He is responsible to report immediately to the Chief Engineer through GM any unusual happening, accident, law and order problem resulting in loss of life, property of corporation or stoppage of work within his jurisdiction and urgent remedial measures taken by him. A copy of such report may be sent to the user agency for their appraisal.
- 2.3.57 The Divisional Manager/Joint Manager (Civil) should report to the Chief Engineer through G.M. cases of loss of cash, stores, etc caused by defalcation or otherwise to initiate follow-up action for departmental proceeding or/and criminal action as best suited to the interest of the corporation.
- 2.3.58 The Divisional Joint Manager is responsible for closure of the accounts of the work within 90 days of its completion and prepare the completion report in the prescribed Form No. - 1 and submission to the head office for scrutiny by CE/FA.
- 2.3.59 The Divisional Manager/Joint Manager (Civil) should take necessary steps to obtain funds for expenditure on works and establishment under his control and render accounts to Head office within 10th of the succeeding month in the prescribed format of account manual with the help of the Divisional Accountant. He is responsible for correctness and completeness of the original records of cash and MAS Register,

- receipt and expenditure in all respect and ensures that complete vouchers are obtained. For this purpose all cash/cheque payment vouchers, adjustment transaction of his own office or relating to office subordinates to him must be signed/ countersigned by him.
- 2.3.60 He should undertake surprise verification of cash of his own office at least once in a month and cash of sub divisional units periodically and record his verification report below the last line of entry in the cash book.
- 2.3.61 The Divisional Manager should get the accounts records of sub-divisional units under him inspected by the Asst. Manager (Accounts)/ Accountant of his office at least twice a year. The inspection should cover records relating to cash, materials at site (MAS Register), Machinery and equipments, un-serviceable stock accounts and review of MB and if the report discloses any serious irregularity he should himself conduct personal inspection.
- 2.3.62 He should see that work advances to the Deputy Manager and Asst. Managers are settled in time by obtaining proper vouchers and statement from them within the 5th instant of each succeeding month and he should countersign the voucher and statement in token of his approval.
- 2.3.63 He shall be responsible for timely procurement of stores through prescribed procedure, its storage, proper utilization in the works and physical verification at regular intervals.
- 2.3.64 The Divisional Manager/Joint Manager (Civil) is responsible for affording information in case of probable excess of actual expenditure over the sanctioned estimated cost of the work and should report such probabilities to the GM/CE at once describing the nature and cause of excess and asking for orders.
- 2.3.65 The Divisional Manager/Joint Manager (Civil) is responsible to see that the survey and mathematical instruments and machinery & equipments in his unit or with the subordinate units are properly maintained and will report on their condition to Head Office at the beginning of each year. He should take necessary steps for proper repair and servicing of these instruments through annual Repair Maintenance estimates or special repair estimates. Any damage to the instruments due to neglect or carelessness should be enquired into and responsibility fixed.
- 2.3.66 It shall be the duty of the Divisional Manager/Joint Manager (Civil) to review the progress once in a month and assess the physical & financial progress with reference to mile stones fixed in the agreement. In cases of works of deficient progress he will take necessary steps to issue statutory notices under appropriate clause of the contract. He should see that final measurement is recorded within 30 days of completion of the work and final bill prepared within 30 days of recording the final measurement.
- 2.3.67 He shall approve the indents and give the Purchase Order to the approved Suppliers at the approved rates on receipt of indents from A.P.M. concerned and countersigned by Dy. Manager concerned.
- 2.3.68 In case of works executed directly by the Corporation (Departmentally), the

Divisional Manager/Joint Manager (Civil) should see that the work is executed strictly according to the plan, design, estimate and specifications, that the materials are not issued to work in excess of requirement, that the hire charges of tools and plant engaged in the work are properly adjusted and the MAS Register are maintained properly.

(G) DY. PROJECT MANAGER (CIVIL)

- 2.3.69 Divisional Manager/Joint Manager (Civil) will be assisted by one or more Dy. Project Managers. The Dy. Project Manager is responsible to the Divisional Manager/Joint Manager (Civil) in all matters concerned with the efficient Management and execution of works entrusted to him.
- 2.3.70 The Dy. Project Manager is responsible for timely and careful field survey and investigation and collection of field data for preparation of drawing, design and estimate and transmission of the data to competent authority through the Divisional Manager/Joint Manager (Civil).
- 2.3.71 Any mistake in the sanctioned plan, design/estimate and any variation in site conditions noticed by the Deputy Manager should be promptly brought to the notice of the Divisional Manager/Joint Manager (Civil) and the defects remedied by sanction of competent authority before actual execution of the work.
- 2.3.72 He should pay special attention for prompt and efficient execution of the work according to terms of the relevant contract. He should see that no act is done to vitiate or nullify a duly executed contract.
- 2.3.73 He should regularly inspect works under his jurisdiction and ensure their execution according to sanctioned plans, designs, estimates, specification and orders of higher authorities.
- 2.3.74 He is responsible to see that materials are neither procured in excess of the estimated requirement nor issued to the contractors in excess of immediate requirement and account of materials at site MAS Register are maintained by the APMs in accordance with prescribed procedure. He should ensure that his subordinates are performing their duties properly. For this purpose he should regularly inspect and check initial record of accounts such as Site Order Book MB, LB, Advance Account, Duty/Log Book, materials at site Accountant/MAS Register, indent of stores and store issue vouchers, register of unserviceable and dismantled materials etc.
- 2.3.75 He should ensure that measurement for running bills are prepared each month in respect of the quantity of work done. Before preparing a bill he must satisfy himself that the work has actually been executed in accordance with the detail measurements recorded. He should inspect all works of any magnitude before recommending final payment. He must satisfy himself about the correctness of the previous measurement and current measurement and up to date quantities being billed for. He should himself record measurement of important and costly items of work and check measure the prescribed percentage of measurement as laid down. He is responsible to the superior officers, audit officers, vigilance enquiry and quality audit teams, regarding the correctness of the measurement recorded in the MB.

- 2.3.76 He is responsible for proper accountal of stores, machinery & equipments, tools and plants, unserviceable and dismantled stores etc held by APMs under his control. He should conduct physical counting of all store items, materials at site, tool and plants and condemned store/scraps etc at the end of each financial year and report the result of his verification to the Divisional Manager/Joint Manager (Civil) so that all surplus serviceable materials at site of the work which have been completed/abandoned or stopped are promptly utilized in other works in progress, within a reasonable time. He will ensure that there will be no loss to corporation on this account.
- 2.3.77 He will take necessary steps to obtain cash and stores for works under his control and to keep accounts in the prescribed manner and submit the accounts returns completely and punctually by the 5th of the succeeding month to the Divisional Joint Manager.
- 2.3.78 He must report immediately any unusual/extraordinary or peculiar occurrence which takes place within his jurisdiction to the Divisional Manager/Joint Manager (Civil) and to any other authority as may be necessary.

(H) DY. PROJECT MANAGER (ELECTRICAL)

- 2.3.79 He is responsible to the Divisional Manager/Joint Manager (Electrical) in all matters concerned with the efficient Management and execution of Electrical Works entrusted to him.
- 2.3.80 He should pay special attention for prompt and efficient execution of all Electrical Work under his jurisdiction according to terms of the relevant contract. He should see that no act is done to vitiate or nullify a duly executed contract.
- 2.3.81 He is responsible for timely submission of progress report of different electrical works under his jurisdiction.
- 2.3.82 He shall liaison with different user authorities / different electrical distribution companies during execution of electrical works.
- 2.3.83 He shall check measure all the electrical works under his jurisdiction duly certified by the APM (Electrical) concerned and process for payment.
- 2.3.84 He shall submit all bills and vouchers related to electrical / electrical maintenance work and staff wages, tour bill of APM's (Electrical) etc to the Joint Manager (electrical) for pass & payment.
- 2.3.85 He shall submit drawings and scope of the different electrical repair & renovation works as per requirement duly prepared by the APM's (Electrical) concerned to the Electrical Division for preparation necessary estimate.

(I) ASSISTANT PROJECT MANAGER (CIVIL)

- 2.3.86 The APM is responsible to the Deputy Manager (Civil) and to the Divisional Joint Manager (Civil) in all matters connected with the efficient management of execution of works under his jurisdiction.

- 2.3.87 He should take-up careful field survey and investigation and preparation of plans and estimates entrusted to his charge.
- 2.3.88 He shall promptly bring to the notice of the Deputy Manager and Divisional Manager/ Joint Manager (Civil) any mistake in the sanctioned plans and estimates when such mistake comes to his notice in the first instance. Any variation between the actual site conditions and approved plans should be promptly brought to the notice of the Deputy Manager and Divisional Manager/Joint Manager (Civil) with a view to getting the defects and discrepancies remedied before actual execution of the work.
- 2.3.89 It is his duty to ensure timely and efficient execution of the work entrusted to his charge. For this purpose he shall monitor the progress of the work with reference to accepted work programme/mile stones fixed. It is his duty to ensure proper upkeep of measurement books issued to him, record of measurements in the M.Bs of all works done by contracts, as well as supplies received and preparation and submission of bills in the prescribed manner for payment.
- 2.3.90 He is responsible for recording the measurement in the measurement books/ level book for works done, supplies and services received and preparation and timely submission of bills in the prescribed form for payment.
- 2.3.91 It is his duty to preserve and take care of tools and plants, materials at site and dismantled materials & scrap kept in his charge.
- 2.3.92 It is his duty to physically verify all corporations materials i.e. materials at site, tools and plants and dismantled materials, if any, at least once at the beginning of the year and submit repair & Maintenance estimates, special repair estimates of T&P. If any item is beyond economic repairs and not fit to be used in any construction work, he should immediately prepare “survey reports” for their “Write off” or for fixation of scrap value (off-set price) by competent authority to prevent further depreciation and consequential loss to Corporation.
- 2.3.93 It is his duty to place the indents for procurement of any materials sufficiently before the execution of any works for smooth progress.
- 2.3.94 He is responsible for submission of accounts of cash advances with vouchers and accounts returns of corporation materials at site, T&P and dismantled materials under his charge timely and in the prescribed form by the last date of the month.
- 2.3.95 The APM must report any unusual and extra ordinary or peculiar occurrence concerning to works under his jurisdiction promptly to the Deputy Manager and Divisional Joint Manager for their appraisal and order. However, he is not prevented from taking any immediate remedial action on verbal orders of higher authorities which he must get ratified in writing subsequently.

(J) ASSISTANT PROJECT MANAGER (ELECTRICAL)

- 2.3.96 The APM (Electrical) is responsible to the Deputy Manager (Electrical) and also to the Joint Manager (Civil) of the Division in all matters connected with the efficient management of execution of electrical works under his jurisdiction.

- 2.3.97 The APM (Electrical) is responsible for timely preparation of drawing, design, estimate, material list of different electrical works / electrical maintenance works / electrical renovation works etc. of different building projects as per requirement.
- 2.3.98 The APM (Electrical) is responsible for timely execution and completion of different electrical works and keep liaisoning with the Electrical Division at Corporate Office / concerned Electrical Sub Division office, different user authorities, different electrical distribution companies, concerned Electrical Inspector for proper co-ordination.
- 2.3.99 It is his duty to place the indents for procurement of any materials sufficiently before the execution of any works for smooth progress.
- 2.3.100 The APM (Electrical) shall supervise all the electrical works under his jurisdiction and certify the quality & quantity of materials during execution.
- 2.3.101 The APM (Electrical) shall prepare and submit all bills and vouchers related to electrical works/electrical maintenance works, staff wages through Dy. Manager (Electrical) for pass and payment.
- 2.3.102 The APM (Electrical) shall submit reports promptly when hindrances/ problems occur at different building project sites to the Electrical Division through Dy. Manager (Electrical) as and when required.
- 2.3.103 The APM (Electrical) posted at Corporate Office is responsible to the Joint Manager (Electrical) directly in connection to all the tenders and quotations called for by the Electrical Division time to time.

(K) FINANCIAL ADVISOR

- 2.3.104 For efficient and better financial management and control, the OPH&WC shall have one Financial Advisor equivalent to the rank of Financial Advisor in the Administrative Department of Government of Odisha who shall remain in overall charge of the financial resources of the corporation and act as advisor to the CMD in all matters relating to finance, accounts and resource planning.
- 2.3.105 He shall render expert and sound financial advice to the Chairman-cum-Managing Director suitable to the best financial interest of the Corporation.
- 2.3.106 He shall ensure that finance and accounts branch in functioning properly and perfectly.
- 2.3.107 The Financial Advisor will exercise control over all the accounts functions of the Corporation in connection with maintenance of accounts, custody and utilization of funds and timely rendition of accounts return and expenditure statements to all concern.
- 2.3.108 He shall be responsible to submit compliance to inspection report of the Accountant General (Audit) Committee of Public undertakings. Public Accounts Committee and Auditors of Government of Odisha. For this purpose he can ask for preliminary/ draft replies from technical managers and Finance/Accounts Managers in Head Office, Division Offices and Field units through correspondence under his signature. However, final compliance note to be submitted should be got vetted by the CMD.

- 2.3.109 He shall under instructions of CMD initiate negotiation with Government Departments of Government of Odisha/Government of India/other clients and Financial Institutions for procurement of works and capitals for achievement of goals set for the corporation and financial growth of the corporation. However the deal can be finalized only with approval of CMD.
- 2.3.110 He shall be responsible for compilation of monthly accounts and Trial Balance sheets by obtaining inputs from Divisional field units and other financial inlets and outlets of the Corporation and getting them consolidated in the Head Office through Chartered Accountant and the Manager (Finance). The monthly Trial Balance sheet and profit loss accounts shall be put up to the CMD by the Chartered Accountant through the Financial Advisor within 15th day of the succeeding month. In this regard he may be assisted by the Manager Finance / Chartered Accountant. The Financial Advisor should record his remarks/ suggestions if any for better economy and efficient utilization of funds on the body of the accounts return for necessary appraisal of the CMD.
- 2.3.111 He shall be responsible for preparing the Budget of the Corporation in both revenue and Capital Account and monitor progress of receipts and utilization of resources to achieve the budgeted target. For this purpose, the company Secretary and the Manager (Finance) of the Corporation shall report to the Financial Advisor on subjects assigned to them.
- 2.3.112 He will ensure compliance to Tax matters and other statutory levies with the assistance of the Chartered Accountant / Manager (Finance).
- 2.3.113 He will supervise and guide the works of the Audit and Accounts Branches and initiate actions to deal with Financial irregularities, misappropriations and losses brought to his notice or detected by himself as the case may be. Internal enquiry or special audit may be ordered by him with the approval of the CMD.
- 2.3.114 He will prepare and submit papers on Financial Condition of the Corporation for presentation before the Board of Directors or when required to do so by CMD.
- 2.3.115 He shall monitor the annual physical verification of all stores and assets of the Corporation by the Officers in charges of such assets and put up the matter to CMD for appraisal and orders where over stocking, under stocking, careless handling, shortage and discrepancies are noticed,
- 2.3.116 He shall scrutinize all bills presented for payment, claims for payment etc. at Head Office and shall sign cheques as the second signatory. He shall conduct surprise verification of cash in chest and record certificate of count in the cash book.
- 2.3.117 At the end of each month he shall see that Bank reconciliation statement of all cheque drawing officers of the corporation are received in time and consolidated in the head office to match with the Bank balance in the Trial Balance sheet and the differences sorted out
- 2.3.118 The FA shall supervise the preparation of comparative statements and evaluation of tenders received in corporate office.
- 2.3.119 He shall be the Finance Member of Tender Committee at the Head Office of the Corporation as well as other committees of the Corporation for financial vetting of the minutes

- 2.3.120 He shall take steps for preparation of a consolidated statement of unrealised dues outstanding with the user departments towards non-deposit of balance amount of committed cost, differential amount on account of increase in rates of cement and steel during execution of works and excess tender premium. He shall review the outstanding unrealised items quarterly and initiate follow up action for realization by close liasoning with the user Departments. He shall also instruct the Manager Finance/Chartered Accountant to prepare and raise Demand Notes against the User Departments by properly incorporating in the Balance Sheet of the Corporation
- 2.3.121 The Financial power of Financial Advisor to record approval / pay order & issue cheques shall be as per the delegation of financial powers made from time to time

(L) COMPANY SECRETARY
THE COMPANY SECRETARY OF THE CORPORATION

- 2.3.122 Shall discharge his statutory duties and responsibilities in accordance with requirements of the Articles of Association of the Corporation for smooth conduct and regulation of its day to day business.
- 2.3.123 In his capacity as the Company Secretary it is his duty to prepare the draft agenda/ Annual report of the Corporation on overall performance and Annual audited financial statement of the Corporation to be placed in the meeting of the Board of Directors/Annual General Body Meeting as the case may be.
- 2.3.124 He is responsible to circulate the minutes/proceedings/resolutions of the meeting of the Board of Directors among all concerned.
- 2.3.125 He is also responsible to process and monitor the matters relating to Company Affairs and Law of the Corporation with the respective departments of Government of India/State. It is his duty to process and monitor the court cases and legal matters of the Corporation in consultation with lawyers of the Corporation.
- 2.3.126 He shall sign all contracts/agreements (Except work contracts) lease and mortgage deeds and all other legal documents on behalf of the Corporation with approval of the CMD.
- 2.3.127 He will initiate recovery action on matters relating to financial irregularities and loss due to fraud etc of Corporation money. For this purpose the register of loss and misappropriations shall be maintained by him and will be under his personal custody.
- 2.3.128 The duties are illustrative but not exhaustive. He may be assigned with any other duty and responsibility by the CMD as may be considered necessary.

(M) MANAGER FINANCE

- 2.3.129 The Manager Finance is responsible to the FA of the Corporation.
- 2.3.130 He is responsible for smooth functioning of the Finance and Accounts branch and correct Maintenance of accounts records and registers, bills and vouchers and all initial records of receipts and payments of the Corporation.
- 2.3.131 It is his duty to prepare the monthly as well as the Annual Trial Balance, Profit and Loss Accounts and the Balance Sheet of the Corporation.

- 2.3.132 He is personally responsible to see that the Cash Book in the Corporate Office is properly and correctly maintained free from errors and omission. He shall take special care to see that entries in the Cash Book are supported with original vouchers etc.
- 2.3.133 The Manager Finance shall also act as the Drawing Disbursing Officer in the Corporate Office and is first signatory to cheques for payments of all claims payable at the corporate end.
- 2.3.134 He shall be responsible for preparation and filing of all tax returns with the local Tax Authorities. He shall also see that claims for Tax Refunds are filed in time with the concerned authorities.
- 2.3.135 It is his duty to prepare compliances or replies to audit paras and initiate Action Taken Notes on observations of Committee on Public Undertakings and other committees of the House (State Legislature).
- 2.3.136 He shall be responsible for processing periodical internal audit of accounts of the Divisional units under orders of the CMD and submit results of the audit through the FA to him.
- 2.3.137 He shall be responsible to maintain register of losses, theft, defalcation and losses on account of natural factors and watch their regularisation either by recovery or by writes off by the Board of Directors as the case may be.
- 2.3.138 He will see that the accounts of unused and unserviceable stores are properly maintained and their disposal in proper manner is ensured by the Divisional units.
- 2.3.139 He is primarily responsible to compile the monthly and final accounts of the Corporation. The accounts of the Corporation include profit and loss accounts and balance sheet. For the purpose he is to consolidate the accounts of Division as well as of the Corporate Office. To enable him in performing such duty all the data are to be furnished to him. He will supply a consolidated financial statement to CMD through F.A.
- 2.3.140 He is also responsible for timely compliances of Tax provisions concerning the Corporation.
- 2.3.141 It is his duty to monitor and assist the Statutory Audit of the Corporation. He is to initiate actions in settlement of objections and observations made by the house committees in their reports relating to accounts of the Corporation in consultation with FA.
- 2.3.142 He is responsible to undertake cost analysis of various projects of the Corporation to locate the areas of loss and profit for future guidance of the Corporation.
- 2.3.143 He is to take care of the clearance of suspense transactions such as sundry debtors and creditors, items payable and receivable by the Corporation.
- 2.3.144 He will attend to any other duty and responsibility that may be assigned by the CMD.

(N) ASST. MANAGER (ACCOUNTS)/ACCOUNTANT

- 2.3.145 The Asst. Manager (Accounts)/Accountant is the head of the Finance and Accounts Branch of the Division Office under the control of the Joint Manager of the Corporation.

- 2.3.146 He is responsible for smooth functioning of the Finance and Accounts branch and correct Maintenance of accounts records and registers, bills and vouchers and all initial records of receipts and payments of the Division.
- 2.3.147 It is his duty to prepare the monthly as well as the Annual Trial Balance of the Division.
- 2.3.148 He is responsible to see that the Cash Book in the Division Office is properly and correctly maintained free from errors and omission. He shall take special care to see that entries in the Cash Book are supported with original vouchers etc.
- 2.3.149 He shall also act as the second signatory to cheques for payments of all claims payable at the Division end.
- 2.3.150 He shall scrutinize all bills presented for payment; claims for payment etc. at Division Office and shall sign cheques as the second signatory.
- 2.3.151 At the end of each month he shall ensure that Divisional Bank Accounts are reconciled with the respective Banks.
- 2.3.152 He shall be responsible for preparation and filing of all tax returns with the local Tax Authorities and ensure timely issue of TDS Certificates.
- 2.3.153 It is his duty to assist the Audit of the Corporation and render all assistance to the Auditors' at the time of their visit to Division Office. He is to initiate actions in settlement of objections and observations made in the Audit Report.
- 2.3.154 He will perform other duties and responsibilities that may be assigned by the Management from time to time.

(O) DEPUTY GENERAL MANAGER (ADMINISTRATION)

- 2.3.155 Deputy General Manager (Administration) is the head of the Human Resources Management Administration, Training and Entitlement Branch. He is responsible for efficient Management and control of staff cases, corporate office Records, Correspondences inward and outwards, records rooms, office Furniture's, Fittings and fixtures, corporate vehicles.
- 2.3.156 He is responsible for proper maintenance and safe custody of personal files and service books of all the staff of the corporation. He shall take sufficient care to process cases of service matters in time.
- 2.3.157 It is his duty to see that service entitlements of the employees of the Corporation like monthly salaries, annual increments, arrears of salaries T.A. reimbursement cost of medicine and retirement benefits etc. are drawn and disbursed promptly.
- 2.3.158 He shall prepare staff proposal on yardstick basis for annual review by the CMD. Accordingly he shall propose creation or abolition of posts in the corporation for appraisal by the CMD and Board of Directors.
- 2.3.159 He shall see that retirement cases are processed before hand and the pensionary benefits are finalized on the date of retirements as far as possible.
- 2.3.160 He shall process all matters relating to staff recruitment, transfer, training and disciplinary proceedings for necessary orders of the CMD.

- 2.3.161 The correspondence branch dealing with diary and dispatch system shall function under his direct control and he shall initial and mark all the official daks for distribution among the concerned seats. He shall see that important letters from Government of Odisha /India or other higher offices are put up with the CMD for his immediate perusal. All communications directed to the branch offices of the corporation are to be issued by him after approval of the Chief Engineer or CMD. He may sign routine replies to Government on routine matters with the approval of Chief Engineer or CMD.
- 2.3.162 All cases relating to Industrial Tribunal on labour disputes or cases on service matters with the competent court of law shall be looked in to by him personally. He will take steps to see that those are properly defended on behalf of the corporation.
- 2.3.163 He shall supervise the duties of the crews of the vehicles in corporate office and ensure proper maintenance of those vehicles. He shall control and supervise the works of Drivers and M.T. supervisors. The duties of Drivers and M.T. supervisors are to be allotted by him.
- 2.3.164 He shall supervisors and controls the works of all ministerial staff (except accounts branch) of the corporate office.
- 2.3.165 He shall be responsible for proper maintenance of CCRs of all ministerial staff. Promotion cases of Class-III and Class-IV employees are to be processed and put up to promotion committee by him.
- 2.3.166 He shall process all types of personal claims of all employees of Class-III and Class-IV category.
- 2.3.167 He is authorized to sign all agreements relating to lease of flats and houses for officers and contract appointments after necessary approval of the CMD.
- 2.3.168 He is responsible to ensure security arrangements of the corporate buildings and premises.
- 2.3.169 He shall be responsible for passing certain personnel claims in accordance with an appropriate delegation made on such account.
- 2.3.170 He can be assigned with any other duties as desired by the CMD.



CHAPTER - 3

WORKS

3.1 CLASSIFICATION OF 'WORK' EXECUTED BY OSPHWC

3.1.1 The operations of the Corporation (Executions of works) are primarily divided into two classes' i.e. original works and repair /Maintenance works.

The original works are further divided into four types depending upon the mode of their procurement.

- (a) **Allotted works:** These are the works executed by the Corporation for its sponsoring department of Govt. of Odisha and Govt. of India on direct placement of funds.
- (b) **Deposit Works:** These are the works executed by the Corporation for Govt. Departments other than sponsoring departments, Non-Govt. bodies and Autonomous bodies by deposit of cost of works and administrative charges levied on it.
- (c) **Self financing works (Capital Works):** These are the works executed by the Corporation for acquisition of its own assets.
- (d) **Contract Works:** These are the works executed by the Corporation at a contract price procured on competitive tender process.

3.1.2. ORIGINAL WORKS

Original works cover all new construction, extension, improvement and addition and alteration to the existing buildings.

- (a) Acquisition of used buildings/ abandoned buildings by the Corporation on payment of cost are original works.
- (b) When the value of such buildings acquired by the Corporation is not known it should be got evaluated by the Corporation and value debited to original works.
- (c) Expenditure on repair to such used buildings or abandoned buildings to bring them to use falls within the ambit of original works.
- (d) When the portion of any building is to be replaced or re-modeled and the cost of such change represents a genuine increase in the permanent value of the property, such works of replacement and remodeling should be considered as Original works. The capital cost of the replaced or re-modeled portion known (which should be estimated if not known") should be credited to original works and debited to repairs.
- (e) In case of doubt as to which repairs are to be treated as original works the decision of the FA shall be final.

- (f) The capital value of any portion of a building or an asset of capital nature which is abandoned or dismantled without re-placement should be written off in accordance with the procedure of commercial Accounting with the approval of the F.A. The position will hold good both in case of works already completed or still in progress.

3.1.3. REPAIR WORKS

- a. The buildings/ assets/ machinery and tools and plants of the corporation may require repair and maintenance at regular intervals for proper up-keep. For this purpose the Divisional Joint Manager will prepare the estimate and submit the same to the Chief Engineer for sanction. The report prefacing the estimate should state in clear terms the objects to be gained by execution of the repair work.
- b. The Chief Engineer while according technical sanction should see that adequate provision of funds have been made in the Corporation "Annual Budget". Each Estimate shall contain a provision slip in the following format.

Provision Slip for RM Estimate No.....

1. Head of Account
 2. Name of work
 3. Provision as per Annual Budget FY..... = ₹.
 4. Cumulative Amount of estimates sanctioned up-to last estimate No... = ₹.
 5. Amount of Estimate now sanctioned = ₹.
 6. Total Amount sanctioned up-to date (4+5) = ₹.
 7. Balance available for the year 20—— (3-6) = ₹.
- c. The Corporations shall make adequate provision in its annual Budget for operation & maintenance (OM) works.
- d. In urgent cases where minimum 15 % of the estimate cost of a repair work is available as per provision slip the CMD may authorize to go ahead with the work and simultaneously take steps to obtain required funds through budget procedure.
- e. The OM Budget shall lapse at the end of the financial year and savings if any on this account shall not be carried over to the next Financial Year. However incomplete repair works, if any, may be taken up in the next Financial Year after sanction of fresh estimate for the Balance work.

3.2. BASIC RULES FOR INITIATION OF WORK

The corporation will enter into a Memorandum of Understanding (MOU) with Home Department of Govt. of Odisha every year which will contain a commitment to the effect that the State Govt. will endeavour to award at least a fixed sum of work to the corporation annually from Police, Home Guard, Fire Station, Prison & Judiciary Funds.

3.2.1. REQUISITION FOR WORKS

Home Department and other Department of Govt. of Odisha and Govt. of India and other

non-Govt. Organizations may requisition the service of the Corporation to execute works on direct placement of funds. But the Corporation may not commence a work unless the three basic pre-requisites are fulfilled.

- i. Technical Sanction
- ii. Administrative Approval
- iii. Provision of Funds

3.3. TECHNICAL SANCTION

- 3.3.1. "Technical Sanction" must be obtained before commencement of execution of any work. This order of Technical sanction must be recorded on the body of the estimate at the page containing the abstract of the quantities.
- 3.3.2. Technical Sanction shall be accorded to the estimate which is accurately calculated and based on approved drawings and data and the rates provided have been derived from the Current Schedule of Rates (CSR) of Works Department of Govt. of Odisha for Govt. Department works and the rates have been derived from the current prevailing Market rates for clients other than Govt. Departments.
- 3.3.3. Copies of approved plan, drawings and data which form the basis of technical sanction should always be attached to the booklet containing the estimate.
- 3.3.4. The estimate should consists of a) The report b) Quarry Chart c) Lead Statement d) Analysis of Rates e) Quantity Calculation Statement f) Bill of Quantities(BOQ)/ Quantity calculation g) Abstract of Cost. The plan and estimate shall be countersigned by the empowered officer of the User Agency while according A/A in token of acceptance.
- 3.3.5. If subsequent to the grant of Technical sanction material structural alterations are contemplated or mistakes are detected in the estimate or/ and additional works are necessitated the order of the original sanctioning authority should be obtained in shape of a revised estimate even though no additional expenditure may be involved in the alteration.
- 3.3.6. In cases where the estimate administratively approved or technically sanctioned contains lump provisions for Electrifications, Water Supply & sanitation, Horticulture, Site Development etc. on a percentage basis or on lump-sum-basis, detailed working estimate must be prepared by the respective Engineering wing of the Corporation and sanctioned by competent authority before commencement of execution of such works. In the event, the detailed estimate cost exceeds the lump sum provision but does not exceed the A/A by more than 10% the approval of the user Agency to deposit the additional cost should be obtained through a requisition slip. If such excess is beyond 10% of the A/A, revised A/A should be proposed for approval of user agency and deposit of additional cost. The detail working estimate against L.S. provision may be got counter signed by the user agency.
- 3.3.7. As per the MOU between OSPHWC and Home Department of Govt. of Odisha the Chief Engineer of the Corporation shall accord technical sanction to all project estimates entrusted to the corporation for execution.
- 3.3.8. If Govt. of Odisha/ India requires the Corporation to prepare the detail estimate, drawing before budget provision, the Corporation may do such work but will charge a processing fee of one percent of the estimate cost of the project from the user agency.

- 3.3.9. The original sanctioned estimates and drawings should remain in the office of the Divisional Manager in-charge of the work and certified copies may be made available to subordinate Engineers for reference. The Authority higher than the Divisional Manager shall retain a copy of the estimate and drawings in their Office when estimates are sanctioned by them.
- 3.3.10. A register of sanctioned estimates in Form No. 2 should be maintained in the office of the sanctioning Authority. All estimates sanctioned by him should be registered serially and chronologically. The registration number should be recorded on the body of the estimate on the cover page as well as on the page where sanction order is recorded. The sanctioned estimate register and the original copy of the estimate should be preserved under the personal custody of an officer specially assigned with the job.
- 3.3.11. The database of all sanctioned estimates in operation shall be maintained at the Division Office.
- 3.3.12. When a sanctioned estimate is superseded by a revised estimate the database should be updated accordingly.
- 3.3.13. The technical sanction shall be recorded on the body of the estimate.
- 3.3.14. **Scope of sanction** – The authority granted by a sanction to an estimate is strictly limited by the precise objects for which the estimate was intended to provide. Accordingly it is not permissible to apply, without the sanction of competent authority, any anticipated or actual savings, whether due to the abandonment of a part of work or due to any other cause, on a sanctioned estimate of a definite project, to carry out additional works not contemplated in the original project or which are not fairly contingent on its actual execution.
- 3.3.15. **Preparation of Estimates:-**
1. At the time of sanction of estimates for various works by the empowered Managers the following procedures shall be observed by them.
 2. The papers to be submitted with the estimate for a work will consist of the following documents.
 - a) A Report
 - b) A detail statement of measurements and quantities
 - c) Analysis of rates for each item
 - d) Quarry Chart
 - e) Lead Statement
 - f) List of special T & P to be procured/ hired
 - g) Technical specification of the items of work.
 - h) Abstract of quantities showing quantity rate and amount against all items individually with a grand total indicating the estimated cost.
 - i) Drawings and plans to be followed.
 3. In case the project estimate consists of several sub-works there may be a single

document on project report, analysis of rates and other similar items, but the detailed measurement and quantities of each sub-work should be separately prepared and general abstract prepared bringing the whole together.

4. The Manager submitting the estimate should sign over his name seal with date month and year on plans and estimates.
5. The Corporation will prepare estimates for the works pertaining to the Govt. Departments and the works pertaining to Non-Govt. Departments on the basis of Schedule of Rates of the state OPWD and on the basis of approved Market Rates respectively with provision for supervision charges as per norms. If the rate of any item is not available in the OPWD schedule of rates, market rates should be adopted after approval of such rates by the Chief Engineer. In case of certain specialized and classified works the price list of reputed brand manufacturers may be adopted for the estimate.

Note:-

- a) Labour rate shall be adopted as per the minimum labour rate fixed by the State Government from time to time in case of Govt. works and the approved Market Rates of labour shall be adopted in case of Non-Govt. works/Deposit works.
- b) The rates of Principal Construction materials like Cement, Steel, paints, Bitumen shall be adopted as per the retail rates declared by the manufactures for the locality.
6. The abstract of the estimate will show total cost against each kind of work except petty works costing less than Rs. 10,000/- which may be entered in the estimate without measurement indicating cost alone.
7. All incidental expenditure which can be foreseen such as land acquisition compensation, cost of land, sheds for workmen, site office and store, provision of water and electricity for Construction etc. should be separately provided in the estimate. In addition, provision should also be made for unforeseen contingency at one percent of the estimated cost of work proper.
8. Expenses incidental to arrangement of labour and material has been provided for a certain percentage as over-head charges in the analyses of rates which forms the basis for PWD schedule of rates. The Corporation will also provide for the over-head charges in its analysis of rates.
9. Since the Corporation does not receive any Govt. support to meet the administrative expenses of the Corporation, it will add supervision charges in each works estimates for allotted works and deposit works.
10. Expenses towards survey, estimation, planning, designing, architecture including remuneration and fees of consultants employed for this purpose shall be met by the Corporation out of the supervision charges.
11. On every estimate a certificate should be recorded at the bottom of the report in the following format.

Certified that Shree..... (APM)
Shree (DPM) and Shree(Divisional
Joint Manager) in their official capacity have personally visited the site and prepared the
estimate using CSR of PWD of Government of Odisha/ using market rates (delete the
inapplicable words) providing the most economical and safe way of executing the work.

Asst. Project Manager

Dy. Project Manager

Divisional Manager

3.3.16 REVISED ESTIMATE

a. Reimbursement of Tender Premium –

In all cases of Tender Premium the Corporation shall follow the guidelines of the approved Working Procedure of the Corporation. A revised abstract of estimate shall be submitted to the user agency adding supervision charges to the revised cost, for reimbursement of additional funds to complete the project in time. A proforma for submission of abstract of estimate to claim tender premium is enclosed as Form No. – 3.

b. Reimbursement of cost escalation –

In case, there is increase in the prices of Principal materials of construction like cement, steel and Bitumen and labour during the period of execution of works allotted to the Corporation and such increases in prices of materials and labour are paid to the contractor under any price escalation clause in the agreement, then the sponsoring Department should bear this liability on account of price escalation and reimburse the same to the Corporation along with 10% supervision charges. Proforma for claiming reimbursement of cost escalation is at Form No. – 4.

c. Reimbursement of cost of deviation in quantity and cost escalation due to other reasons –

All cases of quantity deviation, cost escalation shall be dealt as per norms and approved Working Procedure of the Corporation. In case of quantity deviation and cost escalation with more than 10% of the Administrative Approval amount a revised estimate shall be prepared as per norms of OPWD Code incorporating additional cost along-with corporation charges for reimbursement of additional funds from the user agency.

In the event the quantity deviation cost is less than 10% of Administrative Approval amount an abstract of estimate shall be prepared incorporating additional cost along-with corporation charges for reimbursement of additional funds from the user agency.

Concerned Manager (Civil) of the divisions shall submit the proposal as per the proforma enclosed as Form No. – 4 project-wise, to incur expenditure over and

above the Administrative Approval amount with proper justification to the Headquarter Office of the Corporation.

The Proposal shall be examined by a Committee in the Head Office of the Corporation.

The Committee is constituted with following Members.

1. Chief Engineer : Chairman
2. Financial Advisor : Member
3. Company Secretary & Jt. G.M. (Finance) : Member
4. Jt. Manager (Monitoring) : Member Convener.

The recommendation of the committee shall be placed before the CMD for necessary approval after which permission shall be given to concerned divisions for incurring additional expenditure to complete the project in time.

After completion of project, the concerned Manager (Civil) shall submit certification of project expenditure as per Form No. - 1 to the head office for information and record. Besides, they will also prepare revised estimate/abstract cost estimate, as the case may be, according to the guidelines and send it to this head quarters for further follow up action.

d. Reimbursement of cost escalation on Departmental Execution –

When a work is executed departmentally, the corporation is required to procure materials and labour separately on quotation/tender rate basis. In this case the concerned Divisional Manager shall prepare a revised estimate based on approved rates of Materials and Labour which shall be derived through Tender/Quotation as the case may be. The revised estimate shall be submitted to the funding authority for revised A/A and placement of funds.

- e.** Guidelines for management of projects and regulation of payment towards additional cost shall be decided in consultation with the Home Dept. from time to time. The guidelines is in force as on date as per Home Dept. No. 28847 Dt.06.08.2013 given in Annexure – 5.

3.3.17 Drawings & Designs

- a.** Estimate for Construction works is based on drawings and designs approved by competent authority. The Corporation shall prepare data for drawings and designs through its own Engineers. It shall prepare the drawing, design through its technical wing. However, when the Chief Engineer feels that the technical wing of the Corporation is overloaded and does not find sufficient time to prepare some plans, drawings & designs, services of Consultants may be hired. The plans, drawing & designs prepared by the consultant should be countersigned by the Chief engineer in token of his approval before those are adopted for preparing estimate.
- b.** When the Corporation prepared plans and estimates for a work through its own Technical Wings or through the Consultants the suggestions of the user agency shall be taken in connection to their requirement

- c. In Some cases where it is required to change the Plan due to inadequacy of available land or due to change of land by the user agency the concerned Divisional Manager should prepare a Site Plan and submit to the Corporate Office to change the Drawings and Designs.

3.3.18 Splitting of works estimate

- a. The Corporation in principle should execute the works on turn-key basis on one estimate – one tender – one contract basis popularly known as composite tender. When this course is not feasible, the Corporation may resort to usual process of Tendering separately for each category like civil, PH & Electrical & even separate tendering for independent units of sub-works under a single project.
- b. When the A/A itself provides for splitting the estimate of the work/ project to several sub-works, separate working estimates may be prepared for different sub-works as per the approved split up in the A/A. Such working estimates should however be counter signed by the authority who sanctioned the main estimate for the works/ projects as one. Separate tenders may be invited for each sub-work.

3.4 ADMINISTRATIVE APPROVAL

3.4.1. For every work to be executed by the Corporation it is necessary to obtain at the earliest the approval of the Authority requisitioning the work. The acceptance of the requisitioning authority to the detailed estimate of the Corporation is termed as the Administrative Approval of the work and in effect it is an order to the Corporation to execute work at a stated sum to meet the administrative needs of the requisitioning authority.

3.4.2 Administrative Approval unlike Government Public Works Departments means not only formal acceptance by the user Departments for the stated sum but also commitment for deposit of funds with the Corporation.

Note –

- a) For allotted works Administrative approval is accorded by the sponsoring Department of Govt. of Odisha / Govt. of India as the case may be.
- b) For deposit works Administrative Approval is accorded by the Administrative head of the depositing Authority.
- c) For self financing works (Capital Works) AA shall be accorded by the CMD after the projects proposal is approved by the BOD.

3.4.3 Procedure for obtaining A/A

- a. The estimate prepared by the Corporation for A/A purpose shall be technically sanctioned by the competent Engineer of the Corporation before A/A.
- b. Administrative Approval shall also be accorded by the C.M.D for the capital works of the Corporation.
- c. Amount of the supervision charges leviable on the work should be clearly indicated in the A/A order as a separate item below the total for works out lay.

- d. The Corporation may not execute the work nor incur any liability on it in excess of originally approved A/A cost until revised A/A is accorded by the user agency. However in case of exigency in the public interest, the work may continue uninterrupted with prior approval of the CMD even after the deposited funds are exhausted. In such cases the revised estimate shall be sent to the requisitioning authority for according revised A/A & placement of balance funds at the earliest.
- e. When the increase in revised cost of the work is within 10% of the original A/A or when the excess out lay on one or more sub-works is covered by savings on other sub-work(s) no formal revision of the original A/A is required. However the fact should be reported to the user agency in form of a requisition for funds, explaining the circumstances leading to requirement of additional funds in dispensing with sanction of revised A/A.
- f. Prior approval of the user agency should be taken before adopting modifications to proposals originally approved unless the modification is very trivial in nature even though the cost of the same may possibly be covered by savings on other items.

3.4.4 Revision to Administrative Approval

- a. When the cost of the work exceeds or is likely to exceed 10% of the A/A cost due to modifications and variations ordered by the user agency or due to technical reasons recommended by the Corporation or due to excess tender premium, proposal for revision of A/A should be submitted by the Corporation through a detail estimate on the basis of detail component drawings, designs, Specification, statement of additions/ alteration, site condition, revision of schedule of rates, revision of minimum wages, tender premium and other justifications.
- b. In cases of modifications during construction formal intimation of the modification/ revision should be sent to the user agency awaiting preparation of a detailed supplementary or revised estimate. The additional cost demanded is meant to cover only the extra expenditure according to approved modification and revision and cannot be utilized for further changing the scope of the estimate, plan, drawings & Specification.

- 3.4.5.** So far as revision of Administrative Approval for capital works of the Corporation is concerned, the C.M.D. shall accord revised A/A on the revised Technical Sanctioned estimate.

3.5. PROVISION OF FUNDS

- 3.5.1 Provision of funds means funds made available to the corporation to meet the expenditure for the particular work.
- 3.5.2 In case of allotted works the sponsoring Department Govt. of Odisha/ India is to deposit the full A/A or part cost thereof as per Govt. norms at the disposal of the corporation for taking up the works.
- 3.5.3 In case of deposit works by Non-Government Agencies the full A/A cost of the work is to be deposited in advance or in installment by the user agencies as mutually agreed.

- 3.5.4 In case of capital works, fund is made available for expenditure by with-drawl from capital/ reserve/ borrowings on approval of the budget of the corporation vetted by the Board.
- 3.5.5 In exceptional cases where it is considered necessary by the CMD to commence execution of a Govt. Project in anticipation of funds he may authorize such expenditure up-to Rs.1,00,00,000/- only. Beyond this limit approval of BOD shall have to be obtained. Such authorization by the CMD should be based on the commitment by the user department to provide funds at regular intervals.
- 3.5.6 For works to be executed according to the provisions of para-3.5.5 supra the Corporation will locate an "Imprest Fund" from its own reserves & surplus. The expenditure on this account shall be recouped from User Departments.



CHAPTER - 4

PROCEDURE FOR EXECUTION OF WORKS

4.1 INTRODUCTION

OSPH&WC is a public sector company executing Govt. works of sponsoring Departments as well as deposit works of other Govt. Departments and Non-Govt. agencies.

4.1.1 The main mode of execution of works by the corporation shall be through transparent tender process including “e” tendering. The corporation may take up execution of works departmentally when the tender / ‘e’ tender becomes non responsive or due to exigency or on security reasons. The working procedure of the corporation shall be governed by the terms of the MOU entered into between the corporation and the Govt. of Odisha in Home Department from time to time.

4.1.2 While resorting to open tender method all precautions should be taken by the corporation to prepare the bidding documents from the stage of inviting tender to the stage of completion of works in the most reasonable manner with relevant sets of technical and general terms and conditions so that future disputes and legal complications between the contractor and the Corporation can be avoided. The Corporation for the said purpose may adopt standard state PWD procedure and contract forms mutatis mutandis to suit to its organizational peculiarities.

4.1.3 The power to execute different kinds of deeds/ contracts and other instruments on behalf of the corporation is vested with the CMD under the relevant provisions of the articles of associations. For smooth functioning of the affairs of the corporation such powers may be delegated to different functionaries of the corporation subject to ultimate control and authority retained by the CMD.

4.1.4 The different functionaries delegated to legally sign or execute different classes of deeds and contracts or other instruments on behalf of the corporation are specified below;

a) All instruments relating to purchase, supply and conveyance or carriage of materials, stores machineries’ etc.	Chief Engineer
b) All instruments relating to the execution of works of all kinds connected with building, roads, bridges, electrical installations in building and sanitary and water supply works in buildings etc.	Chief Engineer
c) Leases of corporations buildings on rent or other immovable property & vice-versa.	Company Secretary
d) Piece rate contracts with labour contractors	Divisional Manager
e) All instruments other than those specified in item a to d	Company Secretary

4.1.5 The following principles shall be followed by the Corporation in entering into contracts with contractors/suppliers and service providers.

- a) Terms of the contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.
- b) The terms of contract once entered into shall not be varied materially without prior consent of the BOD
- c) In case the corporation is required to enter into a contract regarding which the standard PWD item rate (F2) or percentage rate (P-1) form cannot be used or regarding which there is no definite rules or orders of the corporation as to terms conditions and forms such agreements may be entered into only after obtaining approval of the BOD.
- d) Provision should be made in every contract to enable the corporation to revoke it with due notice.
- e) **Works contract Forms:-** The Corporation shall for works contracts use the standard Forms of PWD, item rate (F2 Form) and percentage rate (P-1) Form by substituting the “Words” and “Designations” which are not applicable to it. Piece rate contracts may be executed with labour contractors in the form K-2 of OPWD for departmental execution of works.
- f) **Non-Works Contract Forms:** Contracts for hiring, lease etc., employment of consultants and service providers should be executed on stamp papers. The terms & conditions for such contracts shall be approved by the CMD in consultation with the Company Secretary & the Legal Consultant of the corporation.

4.2 TENDERS

4.2.1 The corporation shall ordinarily adopt e-procurement procedure of OPWD for all works in excess of ₹. 10 lakhs. For smaller works manual bidding may be resorted to. E-procurement guidelines are attached as Annexure – 1a & 1b. Before a work is given out on contract, the corporation shall prepare tender documents/bid documents which should include the following documents.

- a) Notice inviting tender/quotations (NIT)
- b) Detail set of conditions to be complied with by the bidder before submitting bids Information to Bidders(ITB).
- c) A complete set of drawings and designs.
- d) A complete set of specification of different items of work and specification of materials to be used unless reference can be made to some Indian Standards (IS)
- e) Special terms, conditions and specifications for specialized works (eg CCTV Camera, High Mast Lights, Security gadget installation etc.)
- f) Schedule of Quantity/Bill of Quantity (BOQ) of all items of work.
- g) Forms to be used in the contract administration i.e. form of contract, form of letter of negotiation, form of letter of acceptance of tender, form of order to commence work, form of letter of show cause notice on time control, form of notice to take up variations, form of application for grant of time extension, form of grant of time extension, form of termination order may take the from of specimens attached.

- 4.2.2** The bid documents shall be approved by the Chief Engineer. The order of approval should be recorded in the master copy of the bid document booklet with remarks “Bid document containing pages is approved on dt.” with signature and seal of the authority.
- 4.2.3** Notice inviting tender (NIT) shall be issued by the Chief Engineer.
- 4.2.4 Eligibility of bidders**
The bidder willing to participate in a tender (F2 contract) should be a registered contractor of appropriate class under OPWD, CPWD, MES, Railways. The financial limits of the bidders of different class to participate in a bid shall be the same as prescribed by the OPWD from time to time.
- 4.2.5 Cost of Tender Papers:** The Bid documents should be priced. Cost schedule of Bid documents should be the same as prescribed by the State PWD from time to time.
- a) VAT shall be charged extra as applicable under State VAT rules.
 - b) Rupees 200/- shall be charged extra if tender papers are purchased by post.
- 4.2.6. Bidding Period**
The time between publication of NIT and closing date of tender is known as the bidding period. The bidding period for tenders shall be 15 days for all bids.
- 4.2.7 Time for completion of work**
The stipulated period for completion of work shall be decided by the Chief Engineer depending on the size and nature of the work.
- 4.2.8** No tender notice (NIT) should be published in press or electronic media unless the bid document is ready for sale. To ensure compliance of this stipulation the master copy of the bid document should be sealed in a packet and kept in the custody of the Manager of the Corporation in charge of tender.
- 4.2.9** All notices inviting tender (NIT) should be serially numbered for a year in a proper register in Form No.-5 to be maintained by the Manager in-charge of tender.
- 4.2.10** The procedure of advertisement of tender shall be as follows –

SCHEDULE OF ADVERTISEMENT OF NIT

ESTIMATED COST	PROCEDURE FOR ADVERTISEMENT OF BIDDING.
a) Works up to Rs.2,00,000/-	NIT to be displayed in the Notice board of Head Office, Division office and Sub-division office.
b) Works in excess of Rs.2,00,000/- up to Rs.50,00,000/- (Single cover system)	NIT to be published in two Odia daily newspapers.
c) Works in excess of Rs. 50,00,000/- (Double cover system)	NIT to be published in two widely circulated Odia daily and one English daily.

Note:-

- i) The NIT should state clearly the place of sale of bid document, cost of the bid document, date and time of close of sale; place, date and time of receipt of filled up tenders; place, date and time of opening of bids; Form, amount and validity of EMD/Bid Security; estimated cost of the work and class of bidders. Authority should be reserved to reject any or all bids without assigning any reason and this should be stated in the advertisement and DTCN.
- ii) The bid document of a work shall be available for sale in the Head office as well as in the concerned Division office.
- iii) There should be a tender sale register in Form No.-6 in each office where tender papers are sold. The register should contain separate pages for separate works. The name of the bidder need not be recorded in the tender sale register. Only money receipt No. should be entered in the tender sale register as well as on the body of the bid document. The tender sale register should be treated as a subsidiary cash book and therefore its pages should be machine numbered and certified. On close of sale a total should be struck after the last entry and total number of bid documents sold and total money received, should be recorded under the signature of Manager (Tender) in the Head office and Divisional Manager in the Division Office.
- iv) Sale and receipt of tender papers should be concurrent and co-terminus i.e. sale should start at all outlets at the same time as stipulated in NIT and close at the same time which shall be the same as the date and time of close of tender box or as per the provisions of NIT.
- v) Tender Box for each NIT should be placed at the place indicated in NIT. The Box should be marked with the Bid identification number to avoid misplacement of tender papers. The tender box should be closed and sealed on time with signature of the officer sealing the box as well as signature of bidders present and willing to sign on the paper seal.
- vi) Bids submitted through post or courier should not be received by the diarist as a routine Dak. Such mails should be checked to see if bids are received in time or late. Bids received in time should be immediately put in the proper box containing identification no. Late bids should be refused with remark of date and time. The receipt assistant should be careful to put the tender packet in the proper and identified tender box immediately. Any neglect shall warrant disciplinary action.

4.2.11 PROCEDURE FOR TENDER OPENING

- i. The tender shall be opened at the stipulated place on the date & time fixed in the notice inviting tender. If for any reason the tender could not be opened on the scheduled date & time the new date & time should be notified at the earliest through a public notice posted in the notice board.
- ii. The tenderers or there authorized representatives may remain present at the time of opening of tender.

- iii. The proceedings of the tender opening meeting should be recorded in a register in the prescribed Form No.-7 and the rates, total amount & other important features of different tenderers shall be read-out.
- iv. The Finance Manager of the corporation, Manager-in-Charge of tender should be present during opening of tender & put their initials on the tender papers & sign in the tender opening register.
- v. The officer opening the tender should invariably initial & date in all pages of the tender paper and additional papers submitted with the tender.
- vi. The officer concerned should mark, number and initial all corrections as C-1, C-2, C-3 etc. and all over-writings should be serially marked O-1, O-2, O-3 etc and difference and ambiguity in words and figures be marked as D-1, D-2, D-3 etc.
- vii. At the last page of BOQ the officer opening the tender must record the total number of corrections, over-writings and differences.
- viii. In case of difference in words and figures in the rates, the rate quoted in words may be taken as correct. In case of variation between rates and amount, the rate will hold good and amount shall be corrected during bid evaluation.
- ix. In case contractor has not quoted rates against any item the rate should be marked blank and taken as “Zero” during bid evaluation and the contractor shall be asked to clarify if he is willing to execute the item to the full extent without any payment for the said item. If he is found unwilling the tender be cancelled and EMD forfeited.
- x. In case rates have been quoted only in figures the officer opening the tender should himself write the rate in words in red ink.
- xi. In case of percentage tenders:**
 - a. The bidders are required to quote their rates in percentage in the tender schedule as the options provided in the e-tendering format up to one place of decimal.
 - b. If the rate quoted is beyond one place of decimal the figure just after the decimal point shall be considered without any rounding.
 - c. In case of discrepancy between the percent excess/less and the amount of the bid, the percentage shall be taken as correct and the amount corrected during bid evaluation.
 - d. If the percentage quoted in the tender is not mentioned as “excess or less” and supported with an amount, the amount shall be taken as correct in the bid evaluation.
 - e. If there is no mention of any amount nor mention of “excess or less” the tender shall be cancelled.
 - f. If the percentage is quoted only in words and not in figures or vice versa the officer opening the tender should record the missing particulars in his own hand in red ink.

4.2.12 Scrutiny & Evaluation of Tenders

- (a) After opening / down loading of the tenders, the technical bid/financial bid along

with all supporting papers shall be scrutinized for the purpose of evaluation in the technical branch under the direct supervision of the Joint Manager (D & D). A comparative statement (CS) of all valid bids shall be prepared which shall be test checked by a suitable Finance Manager to ensure accuracy and correctness of evaluation. The officer test checking the bids shall record the following certificate on the bid evaluation statement / comparative statement.

- (i) That, I have personally conducted a test check of the computed tenders and satisfied myself that the rates / information quoted by the bidders are incorporated in the comparative statement correctly.
- (ii) That, the totals of the computed and checked bids have been correctly taken to the comparative statement.

Even if the tenders are downloaded from the computer and the comparative statement is computer generated, the test checking of the tender is to be done after due scrutiny.

The test check bids along with comparative statement shall be put up before the F.A for his perusal after which the tender shall be placed before the empowered authority for approval.

The officer conducting preliminary scrutiny and preparing the comparative statement shall record his signature on the CS with the certificate “prepared by me”.

- (b) The following omissions and commissions in the tender paper shall be considered as material incompleteness and may render the bid to be invalid and being rejected.
 - i. The bidder not being of the appropriate class as stipulated in NIT or registration being time barred/invalid.
 - ii. Non furnishing of EMD/Bid security, in sufficient EMD and EMD not confirming to form, amount and validity term.
 - iii. Bid not signed by bidder in all pages including the rate page.
 - iv. The bid of individual contractors other than proprietary firms & companies if signed by power of attorney holders.
 - v. The bidder not in possession of valid PAN Card of Income Tax Department and VAT clearance certificate of commercial Tax Department.
 - xiii. (a) Where the bid is invited in double covers the process of checking technical qualification criteria should be taken up first and the qualification evaluation statement should be got approved by the authority competent to accept the bid.
 - (b) There after the financial bid of the qualified bidders will be opened and the bid documents of unqualified bidders will be returned to them unopened.
 - xiv. Ordinarily, the rates quoted in a tender remain valid for 90 days from the date of opening of the bid. Therefore it should be kept in mind by all executives of the corporation that tender decision process is completed by competent authority within 75 days and letter of acceptance is delivered to the selected bidder within 90 days.

- xv. 'e' tenders should be evaluated as per the procedure on guide line of the OPWD as amended from time to time. The latest circulars vide Works Dept. OM NO. 1027 Dt.24.01.2009 and No. 6572 Dt.04.07.2012 are given in Annexure – 1(a) & 1(b)
- xvi. In case delay in evaluation and negotiation is inevitable the consent of the bidder should be taken to extend the validity of bid as well as validity of bid security for a further period of 30 days. The bidder is at liberty to refuse extension of validity of bid & bid security without forfeiting his EMD.
- xvii. All communications with the bidder should be in writing or by FAX or through e-mail.
- xviii. Negotiation should be resorted to only when the bid value exceeds 5% or more of estimated cost. Negotiation should be entered into only at one level i.e. by the officer normally competent to accept the tender. All letters of negotiation and clarifications should be in sealed covers and the letter inviting negotiation and letter tendering negotiation should be treated as annexure to the original bid. Format of the letter of negotiation is given as Form No. 25.
- xix. Reasons should be recorded on the tender file for declaring any tender received as invalid and rejected.

4.2.13 Acceptance of Tender

- i. Normally in selecting a contractor other conditions being equal, the lowest valid bid should be accepted.
- ii. If the lowest valid tender proposed to be accepted is up to 10% excess of the estimated cost the Chief Engineer of the Corporation shall have full power to accept the tender.
- iii. If the lowest valid tender is more than 10% and up to 15% excess over the estimated cost the tender shall be approved by the tender committee which will consist of the following members (a) CMD (Chairman) (b) Chief Engineer (Member) (c) FA (Member).
- (iv) If the lowest valid tender is more than 15% excess over the estimated cost the tender shall be placed before the Board of Directors for approval.
- (v) **Single Tender**
When a single valid tender through a transparent tender / "e" tender process is proposed to be accepted the power acceptance shall be as follows.
 - (a) Chief Engineer – Tender value up to Rs.5.00 Crores.
 - (b) CMD – Tender value above Rs.5.00 Crores up to Rs.7.00 Crores.
 - (c) BOD – Tender value above Rs.7.00 Crores.
- (vi) (a) In case where the selected bidder backs out from the tender or does not furnish initial security deposit or additional performance security deposit and does not execute the contract within the time stipulated in the letter of acceptance, the acceptance of the bid in his favour may be cancelled with forfeiture of EMD and

the next two qualified bidders may be invited to negotiate their rates by extension of bid validity and validity of bid security. If these bidders do not extend both the bid validity and bid security the file may be closed.

- (b) In case both or any one of the two extend the bid validity, bid security and negotiate the rates, the tender case will be decided & accepted by competent authority in accordance with procedure outlined in foregoing Paragraphs.
- (vii) After acceptance/approval of competent authority all the tenders including rejected and invalid ones along with the comparative statement and evaluation report etc. should be preserved in the personal custody of the Manager in-charge of tender.
- viii) The Chief Engineer shall issue letter of acceptance to the selected contractor in Form No.-28 within seven days of acceptances of tender and prepare the draft agreement in Form at Annexure - 3 immediately after issue of letter of acceptance. The agreement should be written by DTP process on cut paste / copy paste procedure for detail wordings of items of work from the BOQ of the bid document to avoid typographical errors. The Manager Finance should check the draft agreement and should record a certificate "checked by me" over his dated initials and seal.

4.2.14 Execution of Agreement

- i. The Contractor should be allowed to execute the agreement only after furnishing requisite Initial Security Deposit (ISD) and/or Additional Performances Security Deposit (APSD) and other documents like work programme etc.
- ii. The person executing the contract should be the same person who signed the bid. All pages of the agreement should bear the seal and signature of the signatory. All pages of the agreement should be numbered and a page certificate shall be recorded on the cover page of the Agreement.
- iii. The signatures should be witnessed by a person with his full signature containing name and address.
- iv. The contractor should furnish his address for communication, Telephone Nos., Mobile Phone Nos., Fax No and e-mail ID.
- v. After the draft agreement is signed by the contractor and delivered the Chief Engineer shall accept it.
- vi. The agreement should then be registered in the Register of Agreements in Form No.-8 and a number assigned to it for all future reference. There should be only one agreement register for all types of agreements and agreements should be registered chronologically as and when they are executed and entry initialed by the Chief Engineer.
- vii. The original agreement should remain in the personal custody of the Manager in-charge of tender and certified copies may be made available to Divisional Manager, Contractor, Deputy Manager (in charge of the work) & Accounts Section.
- viii. On registration of the agreement, the Chief Engineer shall issue written order to proceed with the work in Form No.-13(B) in the prescribed format by Regd. Post/ Speed Post/FAX.

4.3 SECURITY FOR PERFORMANCE OF CONTRACTS

- 4.3.1** Security for due fulfillment of a contract should invariably be taken. The security may take the form of (a) Physical Deposit of Security & (b) A deduction of such percentage as may be prescribed from the payments to be made on account of work done. All physical deposit of security should be in form Demand draft / Pay order of any scheduled Bank duly pledged in favour of the C.E of the Corporation. Unpledged security shall not be accepted.
- 4.3.2** The bidders/ contractors shall in each case be required to deposit one percent of the estimated cost of the work tendered for as EMD/ Bid security while tendering. Further initial security at the time of execution of agreement shall be deposited so that total EMD and ISD taken together shall constitute 2% of the agreement value.
- 4.3.3** The earnest money deposit and initial Security Deposit received from the bidders before and after acceptance of the tender shall form part of security deposit. In addition to above further 5% of the gross value of work done shall be recovered towards performance security from each running account and final bill.
- 4.3.4** Earnest money given by the bidders shall remain in the custody of the Corporation till the tender is finalized. In case of delay in the process of finalization of tender, the bidder may be asked to extend the validity of the EMD failing which the tenders of the unwilling bidders may not be taken to consideration.
- 4.3.5** EMD of bidders other than the 1st, 2nd and 3rd lowest shall be refunded within 30 days of opening of tenders and that of the other bidders shall be refunded after the Tender process is finalized.
- 4.3.6** The security deposits i.e. EMD, ISD and security deducted from works bills are refundable after one year of completion of the work provided the final bill has been passed and paid. **(The Security Deposit of “Labour rate “ contractors may be refunded after six months of completion of the work or closure of contract)**. If there is an inevitable delay in the payment of final bill the EMD and ISD forming part of the Security Deposit may be refunded. The application forms for refund of security deposit is enclosed as Form No.-9.
- 4.3.7** Where the contractors bill is insufficient to meet the dues of Corporation against the contractor, such dues may be recovered or adjusted against the security deposits of the contractor.
- 4.3.8** S.D. is refundable to the person or firm or Company who deposited the same. In case of death of a person or dissolution of a firm and Company, refund of Security Deposit may be made to legal heirs or successors.
- 4.3.9 Additional performance Security Deposit (APSD)**
- When the Bid Price of a bidder is more than 10% below the value of the work put to tender, the bidder may if his tender is accepted, be asked to deposit the difference between Bid price and 90% of the value of work put to tender as additional performance security in addition to ISD at the time of execution of agreement. In case he fails to deposit the required APSD, his tender may be cancelled and his EMD forfeited. The APSD may be refunded to the Contractor on successful completion of the work provided final bill is paid. Corporation dues, if any, which could not be recovered in the final bill or from his SD can be recovered from the APSD.

4.4 CONTRACT MANAGEMENT

4.4.1 Engineers and their subordinate in the Corporation are responsible that the terms of the contract are strictly enforced and no act is done tending to nullify or vitiate a contract.

4.4.2 When a mistake or omission has to be corrected to remove ambiguities or indefiniteness in a contract the same should be made with the approval of the competent authority who accepted the tender. The rectification should not be done by correction, erasure or overwriting on the body of the agreement. It should be done by an office order in which reasons for modification should be fully set forth/ by executing supplementary agreement.

4.4.3 All the tender documents, comparative statement, letter of negotiation and clarification etc. should be treated as annexure of the agreement. Therefore, the tender file of the accepted tender should be got sealed and marked in Bold Type as ANNEXURES TO AGREEMENT No..... and preserved with the Manager in-charge of tender.

4.4.4 Time Control

- (a) The Contractor shall be bound in all cases to submit a work programme item wise/ sequence wise at the time of signing of agreement.
- (b) If the contractor fails to commence work within the stipulated date of commencement as per the work programme the Divisional Manager-in-charge shall without prejudice to any of the right or remedy available in the contract be at liberty to recommend to the Chief Engineer for forfeiture of EMD and ISD after giving due opportunity to the contractor to show cause.
- (c) If at any time it should appear to the Divisional Manager that the actual progress of the work does not conform to the agreed work programme, the contractor shall be given a notice of show-cause with a request to submit a revised work programme. If the contractor does not submit the revised work programme the Divisional Manager may withhold 1% of the contract price from the next running bill(s) of the contractor and continue to withhold it till revised work programme is received.

4.4.5 Hindrances Management

If at any time after the execution of agreement the contractor is not able to execute work due to reasons not attributable to him he shall submit a notice of hindrance immediately to the Divisional Manager for remedial action. This notice of hindrance should indicate whether the contractor desires extension of time and whether he wants to claim any compensation from the Corporation. The Engineer-in-charge shall take immediate steps to remove the hindrance, if it is within his powers. Otherwise he should bring the matter to the notice of the Chief Engineer for removal of the hindrances and simultaneously ask the contractor whether the time loss due to the hindrance shall be made good by enlargement of time or whether the Contractor shall make good the time loss by accelerated progress without any time enlargement. Extension of time may be granted to the contractor without any benefit of price escalation or compensation.

4.4.6 Extension of time

1. Within one month of happening of any hindrance, if the contractor estimates that the time loss cannot be made good by accelerated progress, he should apply for extension of time in Form No.-10.

Note:- When the contractor shall desire an extension of the time for completion of the work, on the ground of his having been unavoidably hindered in its execution or any other ground, he shall apply in writing to the Chief Engineer within 30 days of the date of the hindrance on account of which he desires such extension as aforesaid and, the Chief Engineer shall, if in his opinion (which shall be final) reasonable grounds be shown therefore, authorise such extension of time, if any, as may in his opinion be necessary or proper. The Chief Engineer shall at the same time in form the contractor whether he claims compensation for delay. (Clause-4 of F₂ Contract)

2. Powers of different officers to grant EOT

For F2 Contracts the power for grant of EOT is vested with the authority who accepted the tender, but such extension of time is limited to the period equal to the period originally stipulated in the agreement for completion of the work. If the EOT applied for exceeds that period, approval of next higher authority should be obtained before grant of such extension.

3. Compensation for delay in commencement, delay to achieve proportionate progress and delay in completion of work/abandonment of work

The amount of compensation/ liquidated damages leviable on the Contractor shall be determined by the authority competent to grant extension of time. However if the contractor has rendered himself liable for paying compensation/ liquidated damages under any clause/ clauses of the contract and the amount of compensation/ liquidated damages has not been determined, the Divisional Manager may with hold 10% from the next running bill and subsequent bills till the amount is determined by the competent authority. A notice to show cause should be issued to the contractor in Form No. – 24 to give an opportunity to explain his position.

4.5 TERMINATION OF CONTRACT

4.5.1 A contract once executed should ordinarily be closed only after completion of the work in all respect in conformity with the drawings and designs and payment of final bill.

4.5.2 However, a situation may arise where it is absolutely necessary to terminate a contract before completion of work on account of Fundamental Breach of Contract.

Note: The following actions of any/ both parties to the contract shall amount to fundamental breach of contract.

- a. The contractor fails to commence work within 30 days of issue of written order to commence work or suspends work continuously for more than 30 days.
- b. The liquidated damages leviable against the contractor exceeds all his security and other dues in the hands of Corporation.
- c. The Contractor is found guilty of theft and misappropriation of Corporation stores at site.
- d. The contractor resorts to bribes or intimidation and threat to Corporation Engineers and staff.

- e. The Contractor indulges in any un-lawful activity cognizable under Indian Penal Code.
- f. The contractor is in connivance with extremists amounting to crime against the State.
- g. The Contractor fails to apply for sanction of extension of time within 30 days after the stipulated date of completion in case of incomplete works.

4.5.3 Compensation on Termination

- (a) The proposal of termination of contract shall be initiated by the Divisional Manager in Form No.-26 and submitted to the Chief Engineer for approval by the tender accepting authority.
- (b) When the Corporation decides to terminate the contract the amount of compensation and damages claimed against the contractor should be 20% of the cost of left over work as per the agreement.
- (c) On approval of the proposal for termination of the contract by competent authority, the Divisional Manager should notify the Contractor fact of termination of contract in Form No.-27. The contractor should disengage himself, his men and materials immediately and vacate site. The Engineer should record final measurement in the presence of the contractor and obtain his signature in the M.B. in token of acceptance of final measurement. If the contractor refuses to sign in the MB a notice of “ex-prate measurement” should be issued to him and the Contractor should be given a final chance to verify the measurement recorded and record his agreement or dis- agreement in the MB. In any case the final bill should be prepared as per measurements recorded in the MB.

4.6 MANAGEMENT OF QUANTITY DEVIATION TO CONTRACT

4.6.1 During execution of the work situation may arise for variation in quantities of work mentioned in the BOQ. Even new items of work and substituted items of work may be required. This situation may arise in the following cases.

- a. Undetected error in arithmetic computation of quantity of work in the estimate leading to excess or less provision in the BOQ of the agreement.
- b. Change in drawings, design and specification during execution.
- c. Non-essential items of work being withdrawn on cost control measure.
- d. Variation in site conditions.

4.6.2 a. Immediately after a variation is necessitated its effect on contract price and time of completion should be estimated and orders of competent authority obtained.

- b. Excess/ less in quantities of the items already provided in the BOQ should be evaluated at the contract rate.
- c. Rate of new items of work and substituted items of work should be derived from similar items of work in the BOQ as far as possible.
- d. Rates for items of work which cannot be derived from the BOQ items, should be derived by analysis from schedule of rate in force at the time when the variation item is executed.

- e. In case the schedule of Rate of the PWD has not been revised in between the date of estimate and the date of occurrence of variation the rate derived from the schedule of rate should be increased or decreased by such percentage as the contract price bears to the estimated cost.
- 4.6.3** The contractor should not be allowed to execute extra works and extra items as a matter of course unless the deviation is nominal i.e. within 5% of the contract price or Rs.50,000/- whichever is less subject to approval of competent authority post facto.
- 4.6.4** a. Bad work/ sub standard work if any dismantled and re-done by the contractor shall not amount to any variation/ deviation even if measured and paid for prior to dismantling. The dismantling and redoing will be done by the contractor free of cost.
- b. Increase in quantity of work due to execution in excess of designed section shall not be considered as a deviation. In such cases the quantity shall be measured and billed for limiting to designed section only.
- c. Decrease in quantity of work due to execution less than the designed drawing and specification shall not be considered as a savings. Such execution deficient to designed parameters should be treated as substandard work and should not be measured for billing. The orders of the estimate sanctioning authority should be taken as to whether the work is safe and sound in spite of deficient to design & specification. When such deficient work is declared safe and sound by competent authority the work should be measured and paid for as a substituted item as the case may be.
- 4.6.5** In all other cases, the contractor is entitled to a written order for all variations, otherwise variation can be treated as unauthorized even if measured and billed for by the Engineer in-Charge.
- 4.6.6** The contractor should be informed about the quantity and rate of items involved in the variation. If the contractor is unwilling to accept the rates offered by the corporation, he should quote his rates and simultaneously state if he requires any extension of time for completion of work.
- 4.6.7** The rates derived by the Engineer-in-charge and the rates quoted by the Contractor should be placed before the authority who accorded technical sanction for finalization of rates of variation items and his orders shall be final.
- 4.6.8 Power of Different Officials of the Corporation to approve rates and amounts of variation/ Deviation:-**
- (a) **Chief Engineer**
Up to 10% excess over the contract value.
- (b) **CMD**
Full Powers.
- 4.6.9** In all cases leading to approval of variation, a deviation statement in Form No.-11 should be prepared by the Engineer in charge indicating BOQ Items, Quantity, Value and Extra items/ quantity and value and savings, if any, in quantity and value and then compute the net value of the deviation for approval of competent authority.
- 4.6.10** On approval of deviation/ variation a supplementary agreement in Form No.-12 should be executed with the Contractor involving all extra items of works.

4.7 PROCEDURE FOR EXECUTION OF INTERNAL, EXTERNAL & AREA ILLUMINATION WORK

- 4.7.1 In case of internal electrification work or for departmental execution on K2 contract basis, the works shall be executed by the electrical contractors engaged by the Civil Division as per specified drawing, design and estimate. The APM (Electrical), APM (Civil) & the concerned Dy. Manager (Electrical) shall inspect the work from time to time. After completion of work and electrical inspection by the electrical Inspector if required, the electrical labour bill will be prepared by the concerned APM (Civil) and certified by the APM (Electrical), the concerned Dy. Manager (Electrical), then payment will be made at Civil Division office. However part payment can be made wherever required.
- 4.7.2 In case of internal electrification work on F2 contract basis, the Principal Contractor entrusted with the project work may engage electrical contractor from the panel of contractors finalised by the head office or may engage license holder electrical contractor to execute the work. The electrical materials supplied by the Contractor shall be checked by the APM (Electrical) concerned in accordance with the approved specifications, brand and quality of materials at site. After completion of work by the contractors and submission of test report, M.V. inspection report, completion certificate and supply service connection materials as per requirement and take necessary steps for power supply to the buildings the bills shall be prepared by the APM (Electrical), check measured by Dy. Manager (Electrical) concerned and the payment will be by the Electrical Division at Corporate Office. However, running bills can be made as and when required.
- 4.7.3 In case of external electrification works the estimate for the works shall be prepared and sanctioned by the Electrical distribution Companies. The Company shall be paid supervision charges as demanded in the estimate. The work component shall be executed by the Corporation through its Electrical wings by the approved empanelled Contractors. They shall complete the work as per the sanctioned estimate and norms of the Electrical Distribution Companies. The works shall jointly be supervised by the Electrical Engineers of the Corporation & the designated officers of Electrical Distribution Company and inspected by the Electrical Inspector as per I.E. rule. Then the contractor will hand over the work to the concerned Distribution Company and submit the bill to APM (Electrical), Dy. Manager (Electrical) for payment at Electrical Division.
- 4.7.4 In case of Area illumination work the approved Contractor shall complete the work as per the design, brand and specification specified by the OSPH&WC and submit the bills to APM (Electrical), Dy. Manager (Electrical) for payment at Electrical Division.

4.8 PROCEDURE FOR DEPARTMENTAL EXECUTION OF WORK

- 4.8.1 When an open tendering process turns out non-responsive or in case of exigency or due to security reason or in case of Deposit Works of various Non-Govt. agencies the CMD may order the work to be executed departmentally. This order should be communicated to the Divisional Manager concerned through a work order in Form No.-13(A).
- 4.8.2 **Procurement Plan** : When a work/ sub-work is to be executed Departmentally by the Corporation the estimate/ working estimate may be recast. The Divisional Head shall prepare the recast estimate on the basis of approved tender rate of materials and labor, following the procurement procedure as specified in Para-4.5.4 of this Manual. Chief Engineer shall

accord the revised Technical Sanction to the recast Estimate to execute the Work in phased manner.

4.8.3 If the recast estimated cost is within 10% of the A/A cost, Chief Engineer has the full power to give the revised Technical Sanction. If it exceeds 10% of the A/A cost then revised A/A shall be obtained from the user authorities. In order to maintain continuity of the work, so as to avoid further cost and time overrun, the C.M.D on the recommendation of the Empowered Committee as constituted under para-3.3.16 (iii) may allow additional expenditure in anticipation of approval of revised A/A and placement of funds by the User Department.

4.8.4 Procurement Procedure shall be in two different ways, one is Material Component and the other is Labor Component.

A. Material Components

Material Components are further sub-divided into different groups.

- 1) Steel
- 2) Cement
- 3) Raw Materials:-
 - a) Bricks
 - b) Sand
 - c) Stone Products
 - d) Moorum
- 4) Joinery Materials:-
 - a) Wooden Materials
 - b) Fabrication Materials
- 5) Painting Materials
- 6) Hardware Materials
- 7) Flooring
- 8) Electrical Materials
- 9) P.H. Materials

1. Steel

Procurement of Steel shall be made directly from the approved companies or from the Company authorized Outlets as per the rates prescribed by the Companies from and approved by the tender committee of the head office from time to time.

2. Cement

Procurement of Cement shall be made directly from the approved Companies as per the rates approved by the Tender Committee of the Head Office from time to time.

3. Raw Materials

Procurement of Raw Materials shall be done through tendering process area wise for empanelment of prospective suppliers and fixation of unit rates. In the beginning of each year i.e. preferably in January there shall be an open tender for procurement of Raw Materials area wise by publishing Tender Notice in daily news paper. The tender shall be floated

by the Divisional Heads area wise (Preferably Block Wise). The tender unit rates and empanelment of supplies shall be finalized through Divisional Tender Committee/Purchase Committee constituted from time to time. The lowest possible negotiated rates for each item of materials shall be approved by the Divisional Tender Committee/Purchase Committee of each division.

A panel of suppliers shall be prepared from among the participating bidders who are willing to accept the lowest rates.

4. Joinery Materials

- a) The Wooden Materials shall be procured directly from the local Panchayat Industries or from among license holding manufactures on tender process at rates approved by the division level purchase committee
- b) Fabrication Items shall be procured from the local E.P.M registered firms or if the rate contract is not valid by floating tender/quotations on case to case basis. And rates are to be approved by the division level purchase committee.

5. Painting Materials

Painting materials shall be procured from the dealers of the Corporation's approved Companies with negotiated rates approved by the division level purchase committee.

6. Hardware Materials

Hardware Materials shall be procured from the local market directly by obtaining quotations/tender on case to case basis an rates are to be approved by division level purchase committee.

7. Flooring item of works

Flooring item of works shall be a work tender which shall be executed by floating open tender Division wise yearly and the rates shall be finalised by the Tender Committee/Purchase Committee of the Division once in a year.

8. Electrical Materials

Procurement of Electrical Materials of Corporation's approved brand for internal electrification work shall be done though a competitive tendering process yearly. The tender shall be floated by the Electrical Division at Corporate Office. The tender rates shall be finalized through Divisional Tender Committee/Purchase Committee at Corporate Office constituted from time to time. The lowest negotiated rates for each item of material shall be approved by the Chief Engineer.

A panel of suppliers shall be prepared from among the participating bidders who are willing to accept the lowest rates.

Procurement of petty/non-scheduled electrical materials beyond the annual rate contract shall be done through obtaining quotations from open market. Te rate shall be finalized through Tender Committee/Purchase Committee at Corporate Office.

9. P.H. Materials

P.H. Materials shall be procured by floating open tender at Head Office level once in a year. The Tender Committee/Purchase Committee of the Head Office shall finalise the rates.

A panel of suppliers shall be prepared from among the participating bidders who are willing to accept the lowest rates.

B. Labour Component

(i) Selection of Labour Contractor & approval of labour Rates -

Ordinarily the Corporation shall engage labour contractors to execute the works on finished item basis on piece rate contract excluding cost of all materials which shall be supplied from the MAS Accounts.

Approval of Labour Contractor & its rate shall be done through tendering process for each Division. In the beginning of each financial year there shall be an open tender for finalizing the labour rates by publishing in daily news paper. The tender shall be floated by the Divisional Heads. The tender rates shall be finalised through Divisional Tender Committee/ Purchase Committee constituted from time to time.

A panel of labour contractor shall be prepared from among the participating bidders who are willing to accept the lowest rates.

Then the work may be awarded through piece rate contracts in standard K-2 form of OPWD. This piece rate Agreement should stipulate quantity of work to be done & time of completion.

4.9 SITE ORDER BOOK

- 4.9.1 A site order book containing machine numbered pages in Form No.14 should be opened and kept with Asst. Project Manager in-charge in respect of all works executed departmentally or through contractors in which all orders to executive subordinates or to the contractors must be recorded and signed by the Person giving the order. Where an order is meant for the contractor, a copy should be promptly forwarded to him by the Divisional Manager. Copies of all orders whether intended for subordinates, managers or contractors must be promptly dispatched to the officer issuing the orders and his immediate superior.
- 4.9.2 Verbal orders should be got confirmed within 15 days.
- 4.9.3 Divisional Manager and Deputy Managers should invariably sign the site order book in token of their having read the instructions issued by various officers and replies made thereto.
- 4.9.4 APMS should also record their observations in the site order book if they find any defective works going on or contractors not complying with terms of the contract.
- 4.9.5 Site Order Books should never be removed from the site of the works under any circumstances and should invariably be consulted at the time of making final payment to the contractors

4.10 ADVANCES TO CONTRACTORS

4.10.1 Advances to contractors are as a general rule prohibited and every endeavor should be made to maintain a system under which no payment is made except for works actually done. Exceptions are permitted in the following case.

Cases in which a contractor, whose contract is for finished work requires an advance on the security of materials brought to site. A Divisional Manager may in such cases sanction advances up to an amount not exceeding 75 percent of the value (as assessed himself) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which corporation secures a lien on the materials and is safeguarded against losses due to the contractor's postponing the execution of the work or to the shortages or misuse of the materials and against the expenses entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an executive not below the rank of Deputy Manager that the quantities of materials upon which the advances are made have actually been brought to the site, and that the contractor has not previously received any advances on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The Manager granting such a certificate will be held personally responsible for any over payment which may occur in consequence. Recoveries of Advances so made must not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

Note : Payment of advances on the security of materials at quarry site is prohibited.

4.10.2 Where it is absolutely necessary in the interest of the corporation work to make advance payments, sanction of CMD must be obtained which will be accorded only in exceptional circumstances provided that precautions are taken for securing Corporation against loss. Such a system should not be allowed to be general or to continue longer than is absolutely essential.

4.11 UTILISATION CERTIFICATE

4.11.1 The OPHWC at the directions of the State Government is called upon to execute Public Works relating to sponsoring Departments of the Government for which the outlay is provided wholly from the budget grant passed by the legislature. In order to enable the sponsoring Departments / other Departments / non Government bodies depositing or administering the funds for works, to be aware of the progress of expenditure, a statement of expenditure should be supplied by the OPHWC along with utilization certificate (UC) as and when required by the user agencies.

4.12 PACKAGE SYSTEM OF PROCUREMENT

4.12.1 As an alternate for execution of works by splitting up process, the Corporation may with the approval of the CMD adopt package system of tendering to involve and engage higher or highest class of contractors with resourcefulness, in case of some classified works provided that the contractor may not be hindered to exercise proper supervision due to distance or other barriers.



CHAPTER -5

PROCUREMENT OF GOODS

5.1. GENERAL

The term 'Goods' used in this chapter is the same as defined in the guidelines for procurement of Goods in Govt. of Odisha Finance Department OM No. Codes 27/2011-4939 Dt.13.02.12.

["The term 'Goods' used in the Office Memorandum includes all articles, materials, commodities, live stock, furniture, Fixtures raw materials, spare parts, instruments, machinery, Equipment, industrial plant etc. Purchased or otherwise acquired for the use of Government but excludes books, publications, periodicals etc. for a library. "]

5.1.1 When the Corporation shall execute its works on finished item rate basis, it shall be the responsibility of the contractor to arrange all men and materials and T & P for the work at his cost. The Corporation need not procure any materials for such works.

However for Departmental execution of works, construction materials may be procured by the Corporation as per a goods procurement plan specified in Para:- 4.8.4 to avoid unnecessary accumulation and deterioration in the quality of materials. The Managers in charge of departmental execution should ensure immediate utilization of stores.

5.2 CLASSIFICATION OF GOODS

Goods required by the OSPH&WC can be broadly classified into the following categories.

5.2.1 Construction Equipments

- a. Inspection vehicles
- b. Machinery & Equipments
- c. Small tools

5.2.2 Office Equipment

- a. Furniture & Fixtures
- b. Computers & Electronics Equipments

5.2.3 Office consumables & stationery

5.2.4 Construction Materials

5.2.5 Spare parts for machinery and automobiles

5.3. PURCHASE OF GOODS WITHOUT TENDER/ QUOTATION

5.3.1 Purchase of goods up to value of Rs.15,000/- on each occasion may be made without inviting quotation/ bids on the basis of a certificate to be recorded by the competent authority

(Officer not below the rank of DM) in the following format on the body of the supply bill.

Certificate:- I..... am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.

- 5.3.2 Materials borne on the rate contract of DGS&D of Govt. of India and Directorate of EPM of the State will be procured from the rate contract holders without calling for tenders.
- 5.3.3 The corporation may procure DGS&D and EPM rate contract goods from other VAT registered suppliers on approval of CMD at the prices as borne in the rate contract and other salient terms and conditions of the purchase should be in line with those as specified in the rate contract. The authority placing purchase orders shall make arrangement for inspection & Testing of such goods.

5.4 PURCHASE OF GOODS ON QUOTATION/ TENDER

- 5.4.1 Purchase of goods in one lot at estimated cost exceeding Rs. 15,000/- and up to Rs. 1,00,000/- on each occasion may be made inviting local quotation/ tender by the Division Office/ Head Office where the requirement arises.
- 5.4.2 Where the estimated cost of a lot exceeds Rs. 1,00,000/-, procurement shall be made after inviting tender in the most public and open manner.

Note- Notice inviting tenders for purchase above Rs. 1,00,000/- and up to Rs. 5,00,000/- will be published in two Odia dailies and NIT for purchase exceeding Rs. 5,00,000/- will be published at least in one local newspaper and one national newspaper having wide circulation in addition to publication in corporation website.

- 5.4.3 Such purchases shall be made on the approval of a purchase committee on proper evaluation of the tender/ Quotation as per financial limits provided . The financial limits include tax component and other levies.

5.5. PURCHASE COMMITTEE

- 5.5.1 The Division level purchase committee shall consist of (1) Divisional Manager (2) DPM of the Head Quarter Sub Division and (3) Finance / Accounts head of Division Office.
- 5.5.2 The purchase committee at the Head Office level for procurement of Fixed Assets and Construction Materials will comprise of CE, FA and Manager (D&D) who will act as the convener of the committee.
- 5.5.3 The Head Office level purchase committee for procurement of office consumables printing & stationary, etc will consist of the FA, Manager (Monitoring) and Deputy Manager (System) who shall act as the convener. The CMD may reconstitute the purchase committee from time to time.

5.6. TENDER/ BID DOCUMENTS FOR PURCHASE

- 5.6.1 The Corporation shall evolve standard Bid Document for procurement of goods. The bid documents may be of single cover type up to estimated cost of Rs. 50,00,000/-. It may be of Double cover type for estimated cost of the lot exceeding Rs. 50,00,000/-.

- 5.6.2 NIT for purchases exceeding Rs. 10,00,000/- may be posted in the Website of the Corporation.
- 5.6.3 Hard copies of bidding document may be prepared for sale as per normal practice. In addition, if feasible, the Corporation should also post the complete bidding document in its web site to enable interested bidders to download the bid document from the web site and participate in the bid.
- 5.6.4 The bid document for procurement of Goods should consist of (i) instruction to bidders (ii) conditions of contract (iii) schedule of requirement (iv) specification & Allied Technical Details (v) Price schedule (vi) contract form
- 5.6.5 The conditions of contract' should include a definite condition on warranty, Guarantee, Maintenance, Bid Security, Performance security, Advance payment, part payment, Commissioning & Erection, Testing etc. etc.
- 5.6.6 The Corporation may adopt E-procurement procedure for specific type of procurement as and when such procedure is adopted by the State Government for purchase above Rs.20,00,000/-.

5.7 PURCHASE OF CONSTRUCTION EQUIPMENT & OFFICE EQUIPMENT

- 5.7.1. Estimates for procurement of inspection vehicles & Machinery & Equipment should be placed before the Board of Directors for their approval. Technical sanction to such estimates shall be accorded by the Chief Engineer. Procurement may be made by Head Office adopting procedure as outlined in Para 5.4 and 5.5 provided funds have been earmarked for the same in the Corporation Budget.
- 5.7.2. Estimates for procurement of small tools, office equipment, office furniture, fixtures, computers, Electronic Equipment may be sanctioned by the AM(System) up to Rs. 15,000/- in each case. Such goods may be purchased adopting procurement procedure provided funds have been specifically made available for the purpose.
- 5.7.3 Estimates for such items exceeding Rs. 15,000/- shall be sanctioned by the CE and procurement shall be made at Head Office level subject to availability of sufficient provision in the Corporations Budget.

5.8 PURCHASE OF OFFICE CONSUMABLES, PRINTING & STATIONARY

Requisition for such goods shall be placed by the DGM (Admn.) before the CMD for approval. Centralised procurement shall be done by the Head Office adopting suitable procedure as outlined in para 5.4 and 5.5 against sanctioned Budget provision and materials may be made available to field units as per their indent.

5.9 PROCUREMENT OF SERVICES

- 5.9.1 The Corporation may be required to hire services of individuals or groups of individuals or service providers for services which is not available from its employees or at times when its employees are insufficient to meet the demand within the required time frame.

An illustrative (but not exhaustive) list of such services may be as follows:-

- i. Architectural services / structural designs

- ii. Hiring of vehicles & Machinery
- iii. Hiring of services of consultants and professionals on Tax, Accounts, Law, and Software etc.
- iv. Hiring of skilled and unskilled manpower on man day/ monthly wage basis through a service provider.
- v. Hiring services of quality Testing Laboratory.

5.9.2 ENGAGEMENT OF ARCHITECT

In pursuance to the decision of the Board of Directors, an empanelled list of architect shall be prepared. But, any new architect can apply for enlistment and the empanelment is an open-ended process. The empanel list helps the management to notify projects for competition.

1) IN-HOUSE ARCHITECT

The Corporation will appoint an architect on contractual basis. The eligibility conditions for appointment of the contractual architect will be decided in consultation with the Chief Architect of Govt. of Odisha. The architect will be paid a monthly consolidated remuneration of Rs. 30,000/-.

2) APPOINTMENT OF ARCHITECT / CONSULTANT THROUGH NOMINATION

The Corporation may appoint architects/consultants through nomination basis in the following circumstances.

Where there is time constraints and at least 3 months time is not available for the whole process of an architectural competition.

-OR-

Where an eminent architect, who specializes in a particular kind of building design, is invited to provide architectural consultancy.

-OR-

Where there is no response to request for proposals from any of the enlisted architects.

-OR-

Where there is very poor response and the designs are not found to be satisfactory by the Committee of Assessors.(see sub-para- 4 below)

Any nomination for projects up to two crore can be approved by the Chief Engineer of the Corporation. The CMD can approve nomination of architects for projects up to five crore. In all cases of nominations of architects for projects above five crore, approval of the Board of Directors will be taken. The C.M.D may approve the nominations of the architects in case a meeting of the Board of Directors is not scheduled in the next 15 days and thereafter obtain post-facto approval of the Board of Directors in order to avoid delay in project implementation.

In case of nominations of an architect the reasons for the nominations will be clearly spelled out in writing and recorded.

3) APPOINTMENT OF ARCHITECT / CONSULTANT THROUGH COMPETITION

Open Competition:- Competition in which all architects are invited to participate through an announcement by advertisements in news paper.

Limited Competitions:- Competition in which limited architects from the empanelled list will be invited to participate on the recommendation of Assessors Committee.

The competition document will be distributed among the competitors. The competition documents will include project brief, terms and condition, time table, registration fees, prize money, name of assessors, etc.

4) COMMITTEE OF ASSESSORS

A) The Assessment Committee for architectural competitions for all projects up to Rs. 5 crore will be headed by the Chief Engineer of the Corporation and will consist of the following.

- a.** Nominee of the user department
- b.** Manager (D&D)
- c.** Architect of the Corporation (Convenor)

B) The assessment Committee for projects beyond Rs. 5 crore will be headed by the CMD and will consist of the following.

- a.** Chief Architect, Orissa or a Senior Architect to be nominated by the Chief Architect.
- b.** Nominee of the user department.
- c.** Chief Engineer of OSPH&WC
- d.** Joint Manager (D&D)
- e.** Architect of the Corporation (Convener).

C) Till appointment of a full time architect on contractual basis, the Manager (D&D) will act as Convener of the assessing Committee.

D) For all integrated projects where cost is more than Rs. 10 crore, the Open Competition will be conducted. (see-sub para-3 above)

5) DECLARATION OF PRIZES

For all projects where the cost is up to ten crore, the prize amounts will be as follows. If there are only four entries then prizes will be limited to two (first prize and second prize) and if there are less than four entries only the first prize will be awarded.

First Prize :- Rs. 15,000/-

Second Prize:- Rs. 10,000/-

Third Prize :- Rs. 5,000/-

For projects above ten crore, the amounts will be as follows:-

First Prize :- Rs. 25,000/-

Second Prize :- Rs. 15,000/-

Third Prize :- Rs. 10,000/-

The cost of the prizes will be charged to the project cost.

6) **RATES TO BE PAID TO ARCHITECTS**

The Corporation will follow the scale of charges prescribed by the Council of Architects. However where the scope of work is less than the scope of work under particular category in the scale of charges of the Council of Architects, the following rates will be paid.

1. Architectural design and estimates and without structural design : up to 1.6% of the estimated cost.
2. Architectural designs, structural designs and estimates : up to 2.5% of the estimated cost.
3. Interior designs with estimate : up to 2% of the estimated cost.

7) **REVIEW OF PERFORMANCE OF ARCHITECTS**

Every year in the month of December a Committee headed by the CMD will review performance of the enlisted architects and for reasons to be recorded in writing can decide to remove any architect from the empanelled list which would mean that the architect will not be entrusted any work in the Corporation.

8) **EMPANELMENT OF NEW ARCHITECTS**

Every year in the month of January an advertisement will be published in minimum three regional newspapers inviting new architects to apply for empanelment in the Corporation.

5.9.3 All other services except architectural design may be procured from service providers. Employment of all such service providers shall require the approval of CMD.

5.9.4 The Corporation may procure such service ordinarily through open tender on publication of tender notice in open manner on least cost” consideration.

5.9.5 The Corporation may adopt standard forms of NIT, Bid Documents Agreements, followed by OPWD&CPWD with suitable professional and commercial conditions appropriate to their requirement.

5.9.6 In case of very urgent and immediate requirement of services, the CMD may enter into direct negotiation with firms & professionals of repute and hire their services directly on mutual negotiation. However, the value of all such “direct negotiation” shall not exceed Rs. 20.00 Lakhs in a year. In case such “direct negotiation” is likely to exceed this limit, the CMD should obtain approval of the BOD. All such “direct procurement” professional should enter into contracts with the Corporation in such form and under such terms and conditions prescribed in foregoing Paragraphs.

- 5.9.7** i. The time period of consultancy contracts on tender should not exceed one year.
ii. The time period of “direct procurement” consultancy shall not exceed six months.
iii. A condition shall be put in the contract to terminate it at any time before the stipulated period of contract at one month prior notice.
- 5.9.8** Consultancy contracts are exempted from EMD and ISD and security deposit from running payments but income tax and service tax are chargeable.

5.10 PROCUREMENT OF LABOUR AND SPARE PARTS FOR REPAIR MAINTENANCE OF VEHICLE, MACHINERY, T&P & EQUIPMENTS

- 5.10.1** The corporation shall make adequate provision @ 10% of the capital cost of such assets in its annual budget for repair & maintenance (R/M). R/M estimate should be prepared by the Engineers in charge of the machinery & sanctioned by the Chief Engineer.
- 5.10.2** The corporation should get its vehicles and machineries serviced and repaired at the authorized service centre of manufacturers. Spare parts should be procured from manufacturers store at the company approved rates. If this system could not be implemented for reasons to be recorded the work may be got done through short quotation.
- 5.10.3** The corporation should enter into Annual Maintenance Contract (AMC) with brand manufacturers where such services are provided by them.



CHAPTAR-6

MATERIALS

6.1. INTRODUCTION

- 6.1.1 The General administration of all construction materials of the corporation rests with the Divisional Manager on whom primarily devolves the duty of (1) the acquisition (2) custody and distribution according to the requirements of the work and (3) final disposal.
- 6.1.2. Corporation Executives entrusted with the care, use or consumption of construction materials are responsible for maintaining correct records of Accounts in respect of the materials entrusted to them.
- 6.1.3 All transactions of Receipts and Issues should be recorded, strictly in accordance with the prescribed procedures in the order of occurrence and as soon as they take place. Fictitious adjustments are strictly prohibited such as (1) debiting to a work the cost of materials not required or in excess of actual requirement (2) debiting to a particular work for which funds are available of the value of the materials intended to be utilized on another work for which no placement of funds have been made available (3) the writing back of the value of the materials used on a work to avoid excess outlay over appropriation.
- 6.1.4 The accounts of construction materials are based on the fundamental principle that the cost of their acquisition should be debited to the final head of accounts concerned. The numerical accounts should be kept in a book named **Materials at Site (MAS)** in Form No.-15 and the accounts shall be cleared as the materials are actually consumed as per the consumption statement in the MB. The material consumption statement should be attached to the bill form as an annexure.
- 6.1.5 In accordance with this general rule, the cost of supply of all machineries, Tools and plants for general use in the Corporation is debited to the capital account under Fixed Assets.
- 6.1.6 The materials procured by the corporation are classified as
- (a) Materials at site
 - (b) Tools and plant
- 6.1.7 A numerical or quantity account of receipts issues and balances has to be maintained for all materials even though charged direct to works with a view to control the balances efficiently until the materials are disposed off finally either by consumption on works or otherwise. The material account may be kept in the office of the Asst. Project Manager who shall submit monthly returns to the Divisional Manager and Deputy Manager. The issue of materials shall be as per the M.B. recorded consumption statement.

6.2 ACCOUNTS OF RECEIPT OF STORES

- 6.2.1 When materials are received by purchase the consignment should be checked and measured

with reference to the supplier's delivery chalan and measurement be recorded in the MB. Simultaneously the numerical accounts be recorded in the MAS A/Cs or fixed assets register citing reference to the MB no and page. A certificate should be recorded in the supplier's, bill citing reference to the date and page number of the register where the stores have been accounted for.

- 6.2.2 Transfer of materials from one work to another may be resorted to only in exceptional circumstances under orders of the Divisional Manager. The Officer requiring the goods should submit the requisition in the Goods transfer Note. in Form No.-16 in triplicate by carbon process duly signed by the Dy. Manager and approved by the Divisional Manager. The issuing officer shall issue materials keeping proper acknowledgement on the body of the requisition and keep one copy of the requisition as voucher. He shall submit the 2nd copy to the Deputy Manager with monthly account and return the 3rd copy to the requisitioning officer and record the transfer transaction in his MAS/ Accounts Register.
- 6.2.3 The Deputy Manager shall submit the completed requisition form to the Divisional Manager for adjustment of cost in accounts. For this purpose the requisition form should clearly indicate the name of the work from which the materials are transferred and the name of the work to which the materials are issued with project code no.

6.3 ISSUE OF MATERIALS

6.3.1 General

- (I) Issue of materials to works whether by purchase, transfer or otherwise are divided into two classes :-
- (II) Issue of materials to contractors with whom agreements in respect of completed items of works i.e. for both labour and materials have been entered into.
- (III) Issue of materials when work is done departmentally or by contractors whose agreements are for labour only.

6.3.2 To Contractors

- (I) The issue of materials to contractors who have contracted for completed items of work is generally not permissible.
- (II) If it becomes necessary at any time subsequent to the execution of a contract on through rate basis, to issue materials to the contractor for bonafide reasons, it should be done only with the express authority of the CMD who should specify in each case the rate to be charged for the materials inclusive of delivery at work site.

6.3.3 Accounts Procedure

- (I) All materials required for issue to contractors under any provisions as mentioned above should be made over to him as soon as they are received, whether by purchase or transfer and an unstamped but dated acknowledgement in Form No.-16 detailing full particulars of the materials including rates and value chargeable to him should at once be taken from the contractor. The receipt and issue of such materials should simultaneously be entered in the Materials at site Accounts register.

- (II) On the authority of contractor's acknowledgement the cost recoverable from him should be debited at once to his personal account under sub head "Advance to Contractors".
- (III) The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising an advance payment or an on account payment to him for the work. Should however a lump sum recovery be undesirable in any case, the Divisional Manager may permit for recorded reasons the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used are billed for.

6.3.4 Return of surplus materials

- (I) The corporation does not undertake to take over from contractors whether before or after the completion or determination of contract, surplus materials which are originally procured by the contractors for themselves or were issued to them and charged to their account under forgoing paragraph.

6.3.5 Issue Direct to works

Issue of materials when work is done departmentally or by contractors whose agreements are for labour only is recorded in MAS Register as per M.B. consumption and Cost of materials procured for a work by purchase / Transfer shall be directly charged to work.

6.3.6 Accounts of Materials Consumed in work

- (a) A detail A/Cs of all items of materials showing the receipt, issue and balance of each work should be kept in MAS Accounts, Form No.-15 so that total transactions of each item may be watched with reference to the estimated requirements.
- (b) Consumption statement of materials utilized in the work will be prepared from the measurement of finished items of work measured in the MB and billed for in favour of labour contractor. This consumption statement prepared as per the prescribed Analysis of Rates should be posted in the MAS Account register to derive balance of unused materials.

6.3.7 Disposal of un-used Materials

- (I) All un-used materials at site of works, which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should be used in other works at the earliest by transfer to works in progress, their value being credited to the work to which they were originally issued and debited to works to which they are transferred.
- (II) Materials transferred to other works should be evaluated at book value.

Note: These rules do not apply to surplus materials which are originally procured by the contractors for themselves.

6.3.8 Verification of unused Balances

- (I) Balances of materials borne in the MAS Accounts of the works should be verified at least once in six months during June and December by the DPM and at least once in a year by the DM. Whenever this verification is made, a report of verification of the materials should be prepared by the verifying officer and submitted to next higher authority.

Note: All cases of shortage and excess revealed on physical verification should be enquired into by the DM and responsibility should be fixed for the shortage of material and reported to CMD for necessary action. The value of materials found short should be debited to the personal Account of the Officer found responsible by credit to the account of the work concerned and the numerical balance in the MAS Account be reduced immediately.

- (II) The value of materials found surplus/ excess should be debited to the MAS Accounts of the work by credit to Corporation revenue under minor head “store found surplus on verification” and the numerical balance in the MAS Account be increased accordingly.

6.4 TOOLS AND PLANTS (FIXED ASSETS)

6.4.1 General:- All articles of stores which are of imperishable nature and are not consumed in any finished item of work as an ingredient are classified as fixed assets under sub heads Tools and plants, Machinery & Equipment, Furniture & Fixtures, Office equipments etc.. The cost of their acquisition is debited to the capital A/Cs under appropriate sub-head of Fixed Assets. The depreciation is charged to the profit & loss account each year and the book value is reduced accordingly in the balance sheet. The value of petty T&P materials shall be dealt as per provisions of the Companies Act.

6.4.2 Numerical Accounts:- Such articles when received should be examined counted and receipt recorded in the register of Fixed Assets giving reference to P.O. No., M.B. No. Page & cost of Acquisition etc. Separate Folio should be allotted to each type of item and the items should be alphabetically indexed. Such register of fixed Assets shall be maintained by APM and a consolidated Fixed Assets Register should be maintained in the Corporation Head Office by consolidation of annual accounts received from Divisions including accounts of such materials procured in the Corporation Head Office.

6.4.3 Transfer:- Inter Transfer of Fixed Assets within the Division shall be made under order of the DM. Inter Divisional Transfers should be made under the orders of CMD. An unstamped acknowledgment should be obtained by the issuing Officer from the receiving officer and a note of transfer be kept in the register of fixed assets by the issuing officer without reducing the book balance physically.

6.4.4 Verification:- Physical verification of fixed assets at Division level shall be conducted by the DPM at the end of each financial year in the month of April and report of physical verification should be submitted to Divisional Manager by 1st week of the month of May for onward transmission to Head Office for incorporation of adjustments in the annual account of the Corporation and Annual report. Similar verification of fixed assets in Head Office should be conducted by the Joint Manager (Monitoring) and the verification report submitted to CMD through CE within the time frame stipulated above.

All shortage and excess noticed during Physical verification should be treated in the same manner as mentioned against MAS items vide Para 6.3.8

6.4.5 Hire Charges

- i) There should be a log book to be maintained in Form No.-17 for all inspection vehicles, transport vehicles and machinery where in daily running and utilization,

consumption of fuel & lubricants, periodical repairing etc. should be recorded at appropriate place.

- ii) Monthly extract of the log books should be prepared by the APM-in-charge and submitted to the DPM and DM for verification reference and assessment of fuel efficiency.
- iii) Hire charges recoverable should be assessed at Divisional level and bills of demand be sent to the parties concerned. The hire charges receivable should be incorporated in the account of the Corporation by credit to the revenue of the Corporation by debit to the personal account of the party concerned.

6.5 DISPOSAL OF UNSERVICEABLE STORES AND T&P

6.5.1 **Site Materials:-** Survey report for materials lying unutilized in the MAS A/Cs of a work which became un-serviceable shall be sanctioned by officer of the Corporation as per following financial limits.

- a) Chief Engineer:- Book value of materials up to Rs.50,000/- for a single work.
- b) CMD:- Full power

On sanction of survey report by the competent authority proposal will be put up to the condemnation committee for sanction of off-set price. Then the lot should be put to public auction. The book value of the material shall be credited to the MAS account of the work concerned and debited to the operational expenditure under sub head "loss on store". The numerical balance in MAS Account be reduced accordingly citing sanctioned survey report as the authority. The amount realized on auction shall be credited to the revenue of the corporation.

6.5.2 T&P Items

Annual physical verification report of fixed assets shall be used to identify T&P items which have become un-serviceable due to constant use and otherwise and are beyond economic repair. Survey report for such un-serviceable T&P items shall be sanctioned by officer of the Corporation as per following financial limit.

- a) Divisional Manager:- Depreciated book value up-to Rs.5,000/-
- b) Chief Engineer:-————— do————— up to Rs.20,000/-
- c) CMD————— do————— Full power

On sanction of survey report of T&P items proposal shall be put-up to the condemnation committee for fixation of scrap value. Then the lot shall be put to public auction and the amount realised should be credited to the revenue of the Corporation (auction sale). The book value if any, remaining as balance in the fixed asset register shall be debited to loss A/Cs of the Corporation and credited to the Capital Accounts (Fixed Assets).

6.5.3 Dismantled materials (scrap)

- i) All dismantled materials & scrap received out of civil work should be measured and entered in the MB where dismantling measurement is recorded and paid. These materials should be entered in a register named Dismantled Material Register Form

- No.-18. The scrap value of the dismantled materials shall be fixed by the condemnation committee through a survey report in Form No.-19.
- ii) Separate folio should be kept apart for keeping the accounts of dismantled materials pertaining to each work.
 - iii) The balances should be physically verified at least once in a year by the Deputy Manager and Divisional Manager and the result of verification recorded in the remarks column.
 - iv) The register will be maintained by the Asst. Project Manager at section level.
 - v) The materials obtained from dismantlement will be used in the work as far as possible and will be shown as issued to works accordingly in the Register. The unused balance of materials will be disposed off after sanction of survey report by the DM concerned and fixation of off-set price by the "condemnation committee" as constituted. The materials will then be disposed off in the manner as prescribed.

6.6 LOSS OF CORPORATION ASSETS

- 6.6.1 All losses of assets in cash or properties should be reported to the higher authorities as soon as these come to the notice of an officer and action taken to investigate into it and apportion the responsibility for the lapses and losses. This includes losses due to shortage and damages discovered during physical verification of stores.
- 6.6.2 Any loss or shortage of corporation money, corporation revenue or receipts, stores or other property held by, or on behalf of, corporation caused by defalcation or otherwise including losses and shortage noticed as a result of physical verification shall be immediately reported by the Divisional Manager to the CMD through the Chief Engineer.
- 6.6.3 The report shall be submitted with such comments as may be necessary or expedient, on the causes or circumstances which led to the defalcation or loss, the steps taken to prevent its occurrence and the disciplinary or any other action proposed as regard to the persons responsible.
- 6.6.4 When material losses due to suspected theft, fraud, fire etc. occur in any office/installations such cases should be immediately reported to the C.M.D. Such cases should be invariably reported to the police for investigation.
- 6.6.5 Full powers to deal with and write off the losses of stores or money of corporation lie with the CMD.

6.7 CONDEMNATION COMMITTEE

- 6.7.1 The condemnation committee shall be constituted under the orders of the CMD with the following members.
 - i) Divisional Manager of concerned Division (Member convener)
 - ii) Manager (D & D) of Head Office.
 - iii) Manager (Electricals) of Head Office (for Electrical items).
 - iv) Manager (Finance) of Head Office.

6.8 AUCTION PROCEDURE

After fixation of offset price by the condemnation committee the DM of the concerned Division shall publish auction notice in the following manner.

<u>Off-set price</u>	<u>Mode of inviting auction</u>
i) Up to ₹ 10,000/-	By inviting local quotation exhibited on Notice Board of Division & Sub- Division and Head Office.
ii) More than ₹. 10,000/- up to ₹.1,00,000/-	By inviting quotation on publication of NIT in one Odia Daily.
iii) More than ₹. 1,00,000/-	By inviting quotation on publication of NIT in one Odia and one English Daily.

6.9 POWERS OF ACCEPTANCE OF BID IN AUCTION

6.9.1 The highest valid bid shall be accepted by the authority sanctioning the survey report provided the bid price is not less than the offset price fixed. When the bid value is less than the offset price, the approval of the CMD shall be taken.

- Note:-**
- The power to sanction survey report should be exercised provided that the loss does not disclose a defect in the system and that there has not been serious negligence on the part of some individual Manager/ Managers which might possibly call for disciplinary action.
 - The Officer sanctioning survey report should himself verify the articles mentioned in the survey report and record the fact in the sanction order.



CHAPTER-7

MEASUREMENT BOOK

7.1 GENERAL

- 7.1.1 Payments for all works done and for all supplies required or other services rendered for specific works are made on the basis of measurements recorded in measurement books of State PWD format in accordance with the rules detail below. The Measurement Books should, therefore be considered as very important account records and should be so written that the transactions are readily traceable in the accounts. All the Measurement Books belonging to a division and corporate office should be numbered serially and a register of them should be maintained in Form No.-20 showing the serial number of each book, the name of the Asst. Manager to whom issued, the date of issue and the date of its return, so that its eventual return to the Division/Corporate Office may be watched.
- 7.1.2 At the completion of any project it must be returned for final record in the Division/Head Office. But in the middle of the work if the A.P.M. is transferred or disengaged and it is found to contain a large number of blank pages then it may be reissued by the Division/Head Office recording the fact in the register of Measurement Books as well as on the first unused page of the MB .

7.2 RECORDING OF MEASUREMENTS

- 7.2.1 Detailed measurement should be recorded only by Asst. Project Manager in charge of works to whom measurement books have been supplied for the purpose.
- 7.2.2 All item of work in a project irrespective of their cost shall be measured and recorded by the Asst. Project Manager in charge of the work. It is, however open to the rank of Deputy Manager to record measurements for any particular item of work himself.
- 7.2.3 The Deputy Manager shall exercise 100% check of the measurements recorded by his sub-ordinates of all works like foundation, reinforcement concrete, different dimension of rods used and any other underground works and items having very high unit rates which owing to their situation cannot be subsequently checked or which in the opinion of the authority are important.
- 7.2.4 All the measurements should be recorded neatly and directly in a measurement Book, at the site of the work and nowhere else.
- 7.2.5 Each set of measurements should commence with entries stating,
- i) **In the case of bills for work done:**
 - a) Full name of the work as given in the estimate/agreement.
 - b) Situation of work

- c) Name of contractor
- d) Number and date of his Agreement
- e) Date of written order to commence work
- f) Date of actual completion of work
- g) Date of measurement and
- h) Reference to the previous measurement

ii) In the case of bills for supply of materials

- 1. Name of work as given in estimate/agreement.
- 2. Name of Supplier
- 3. Number and date of his agreement/order
- 4. Purpose of supply
- 5. Date of written order to commence supplies
- 6. Date of actual completion of supplies
- 7. Date of Measurement

and should end with the dated initials of the person making the measurements and with the acceptance of the measurements by the contractor/supplier in terms of relevant clauses of his contract/order.

A suitable abstract should then be prepared which should contain in the case of measurements for work done the total quantities of each distinct item of work relating to each sanctioned sub-work.

7.2.6 In the M.B.s the full nomenclature of agreement items need not be reproduced, but only the abbreviated nomenclature as provided in the agreement may be used. The agreement item No. shall however be mentioned against the abbreviated nomenclature. In the case of extra and substituted item of works for which no abbreviation/nomenclature is provided in the agreement, the full nomenclature of item shall be reproduced in the M.B.s and bill forms for running account bill by the Asst. Manager in charge of the work. A certificate in the M.B. as under will also be recorded.

“Certified that for items where abbreviated nomenclature has been adopted, the work has been executed according to full nomenclature of the corresponding item of agreement”.

7.2.7 As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately and also to work out and enter in the measurement book the figures for the “contents or area” column. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible,

- (i) That reference to the last set of measurements is recorded.
- (ii) That if the entire job or contract has been completed, date of actual completion is duly noted in the prescribed place. Vide Para 7.2.5. If the measurements taken

are the first set of measurements on a running account or the first and final measurements, this fact should be suitably noted against the entries in the M.B. and in the latter case, the actual date of completion noted in the prescribed place.

- 7.2.8 The pages of the book should be machine numbered. Entries should be recorded continuously and no blank pages left or page torn out Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and dated by the responsible authority with remarks "Blank-Cancelled".
- 7.2.9 The entries should be made in ink only. No entry may be erased. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and inserting the corrections. The corrections thus made being initialed and dated by the responsible manager. When any measurements are cancelled the cancellation must be supported by the dated initials of the authority ordering the cancellation or by a reference to his orders initialed by the manager who made the measurements, the reasons for cancellation being also recorded. A reliable record is the object to be aimed at as it may have to be produced as evidence in a court of law.
- 7.2.10 On completion of the abstract in the measurement book the Asst. Manager should enter the rates allowed for each item of work as per the agreement and accordingly prepare the bill in the MB itself. The bill should then be prepared from the abstract of entries in the measurement book in one of the required forms as applicable to the case and submitted to the Deputy Manager for his further action.
- 7.2.11 Each measurement book should be provided with an index which should be kept up to date.
- 7.2.12 The measurement for extra item should be recorded irrespective of the fact whether rates for such items been settled or not.
- 7.2.13 Recording of measurements for earth work and other type of works by leveling and/or cross sections.
- (i) Filling & cutting works in site development & landscaping above Rs. 2,00,000/- shall be done by level section measurement. In such cases levels are to be recorded in level books and measurements derived there from are to be recorded in the measurement books. The level books should be numbered, accounted for and handled like measurement books.
 - (ii) Before starting the earth work original ground levels should be recorded in the level books in the presence of the contractor or his authorized representatives and should be signed by him and the corporation manager who records the levels. All the local mounds and depressions should be indicated clearly in the drawings and field level book and should be checked by Deputy Manager/Divisional Manager before leveling is started.
 - (iii) A suitable base line should be fixed with permanent masonry pillars at specific and convenient distance to provide a permanent reference line for facilitating check. The base lines should be entered in the level field book with co-ordinates. These base lines should be maintained till final payment for the work has been made.
 - (iv) While recording levels, it should be ensured that the circuit is closed by taking

final levels of the starting point or any other point, the R.L. of which was previously determined. This procedure should be followed so as to ensure accuracy of levels taken, as these levels cannot be check measurement subsequently.

- (v) Plans showing the initial levels, location of bench marks and its reduced levels should be prepared and signed by both the parties and attached to the agreement before commencement of the work. The Deputy Manager should exercise test check to the extent of 50% and the Divisional Manager to the extent of 10% of the levels taken by the Asst. Manager. If the test checking carried out reveals serious mistakes in the original levels, these should be taken or retaken and re-checked. The test check by any manager should be as representatives as possible for the entire work done.
- (vi) On completion of work, the levels should again be recorded in the level book and the contractor's signatures obtained. These level should also be test checked by the Deputy Manager/Divisional Manager to the same extent as indicated above within one month of the date of completion of earth work and according to the procedure as laid down in the case of initial levels as indicated above. The formation level as per final execution of the work should be compared with the proposed formation level and work got rectified with tolerance of plus/minus.
- (vii) In case of borrow pits measurements and stack measurements of earth, the place of borrowing or disposal, may be recorded clearly so that the leads and lifts can be verified. In case of stack measurement of loose earth 1 /8 th of the volume shall deducted as settlement
- (viii) In case of earth filling work 1 /8 th of the volume shall deducted as settlement allowance if earth work is not subjected to roller compaction. If measurement recorded after natural compaction due to one full rainy season 1/12 th shall be deducted as settlement allowance.

7.3 TEST CHECKING OF MEASUREMENTS

7.3.1 The Deputy Manager must satisfy himself before submitting the bill to the Divisional Manager for payment that the work or supply billed for has actually been carried out/completed in accordance with the claim preferred. He should personally inspect all works of any magnitude before submitting claims of final payments.

In addition to the above, the Deputy Manager and Divisional Manager are to check-measure the works in their charge as laid down in Para-7.4 below.

7.4 CHECK MEASUREMENT BY SUPERIOR AUTHORITIES

7.4.1 Every opportunity should be taken by the Deputy Manager and Divisional Manager to check the accuracy of the measurements recorded by the Asst. Managers. The main object of check-measurement is to detect errors in measurement and to prevent fraudulent entries and also to see that the specification has been faithfully maintained. Check measurement should therefore be conducted with discretion and method, those items being selected, which appears obviously incorrect or which would most seriously affect total amount of bill and the soundness of the structure.

- (i) The Deputy Manager should check measure not less than 50% of the measurements of each item made by Asst. Manager. This check should cover both running payments and final bills.
- (ii) The Divisional Manager must check measure at least 10% of the measurements of important and costly items judged by their money value. As far as practicable, the work of check measurement should be spread throughout the year covering all the works under his jurisdiction.
- The check should cover both running and final bills. The Divisional Manager should particularly check measure extra items and items in respect of which the executed quantity has exceeded the original quantity by more than ten percent.
- (iii) So far as check measurement of stores are concerned apart from check measurement of actual quantity as mentioned in sub para (i) and (ii) above, the quality of materials should be tested in the control and testing laboratory where necessary to ascertain if the stores are as per prescribed specifications.
- (iv) A register of check measurement should be maintained at the sub-divisional and divisional office in the prescribed form.
- (v) The check measurement referred to in the above paragraphs should be carried out before payment is made.
- (vi) Check measurement of earth work should be conducted without delay, but in any case before the commencement of the rainy season.
- (vii) The checking authority should clearly indicate in the original measurement book, by putting his initials against each item checked and recording a certificate "items initialed have been check measured and found correct" at the end of each set of measurements above his dated signature if his measurements agree with the original ones, Should there be any serious difference, a note explaining the discrepancies should be recorded in the measurement book. A collective record of all checks carried out from time to time should be prepared at the end of each measurement book in the following tabular form.
- a) Date of Check
 - b) Page recording measurements subject to test check
 - c) Value of measurements checked
 - d) Result of check exercised
 - e) Dated initials and designations of the checking authority. All entries must be made in ink.
- viii) The rules do not prohibit any superior officer check measuring the measurements or check measurements recorded by a sub-ordinate authority, when considered necessary.
- ix) The Chief Engineer must see that these instructions are duly observed by Deputy Managers and DM in charge of sub divisions and divisions respectively.



CHAPTER –8

PREPARATION, EXAMINATION, VERIFICATION AND PASSING OF BILLS FOR PAYMENT

8.1 PREPARATION OF BILL

- 8.1.1 Generally the bill for the work done by the contractor will be prepared by the Assistant Project Manager in the authorized running account Form of Bill as per Annexure – 2 from the abstract of measurement recorded in the measurement book. In case of supply of materials, the bill submitted by the supplier may also be entertained without using department forms. Miscellaneous bill form as per Annexure – 9 may also be used for making petty payments for supply of labour, materials or service rendered by the agencies.]
- 8.1.2 The M.B along with the Bill will then be submitted by the Asst. Manager to the Deputy Manager who should scrutinise and check-measure the entries in the Measurement Book relating to description and quantities of work or supplies as contained in paragraph 7.4 and the calculation of contents or area should be checked arithmetically under his supervision. The Deputy Manager shall also compare the quantities in the Bill with those recorded in the measurement book and see that all the rates are correctly entered and that calculations have been checked arithmetically. When the bill is on a running account it should be compared with the previous bill. Memorandum of payments should then be made up, any recoveries which should be made on account of the work or supply or other accounts being shown therein. He will then sign the bill and MB at the end of the abstract and submit the same to the Divisional Manager for check & payment.
- 8.1.3 Full rates as per agreement / order should be allowed only if the quality of work done or supplies made is up to the stipulated specifications. When the work or supplies fall short of that standard, payment for that item of work should be withheld until the agency corrects the shortcomings and brings it up-to the specifications.
- 8.1.4 The signature of the contractor should be obtained at the end of the measurement and abstract of measurement of each bill in the measurement book in token of acceptance by him of the recoded measurements. The contractor must furnish no claim certificate at the time of acceptance of measurement. If no such certificate is furnished, claims will not be entertained subsequently.
- 8.1.5 Under provisions of the Income Tax Act, deduction of Income Tax and surcharge on it is required to be made at source by the disbursing authority from payments made to contractors.

Before signing the Bill of the contractor, the Divisional Manager / Manager Finance should see that

- (a) the statutory deduction on account of Income Tax and surcharge on it and VAT, Royalty & cess, etc. levied by Govt. from time to time, wherever due has been made from the bill of the contractors.

(b) the same is specifically shown in the memorandum of payments thereof under the item "By recovery of amounts creditable to other works or heads of account."

- 8.1.6 From the Measurement Book all quantities should be clearly traceable into the Bill on which payments are made. When the payment is made an endorsement must be made in red ink on the abstract of measurements, giving a reference to the number and date of the voucher of payment.
- 8.1.7 The bill on which payment is made should invariably show, in the space provided for the purpose, the number and page of the Measurement Book in which the detailed measurements are recorded and the date on which the measurement was made.

8.2. PAYMENTS FOR WORK DONE/ SUPPLY MADE

- 8.2.1 Payments for work done or supplies made on a running account should ordinarily be made monthly as per the terms of the relevant clause of the contract Agreement.
- 8.2.2 Such payments should be treated as payments on account subject to adjustment in final bill which should be drawn when work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account the payee should add in his own handwriting that the payment is "in full and final settlement of all demands". If the payee is illiterate or is unable to write beyond signing his name, these words should be filled in by the manager making the payment.
- Note -** The addition of the words "in full and final settlement of the demands" does not preclude the disbursing authority from entertaining a further bonafide claim which may have been omitted from the final bill by mistake or through inadvertence.
- 8.2.3 A Separate running account is maintained in respect of each contract.
- 8.2.4 The conditions of contract do not provide for advance payment for work done and not measured. Further, where the work has been measured, the payment to the contractor shall be made only on the running account bill after the usual action prescribed for it.

8.3. AUTHORITIES TO PASS THE BILLS

- 8.3.1 Primarily the Divisional Manager is the authority to pass all the bills as the responsible disbursing officer of the Division. All the bills in the Division will be checked by the Accounts Assistants under the direct supervision of the Deputy Manager/ Asst. Manager (Finance)/ Divisional Accountant before making payment. These are the following important points to be seen during scrutiny of the Bills.
- i) The bills are in proper Form and submitted in duplicate / triplicate along with the M.B.
 - ii) The M.B and the bills are signed by the authorised Asst. Managers and Deputy Managers.
 - iii) Name of work, name of contractor/supplier, reference to agreement/supply order number, serial number of bill, reference to previous payments are recorded in the M.B and Bill.
 - iv) Item of work, unit and rates as per supply order or agreement are indicated.
 - v) Value of work up-to-date and since previous bill correctly worked out.
 - vi) Details of recoveries of Income Tax, VAT, Labour Cess, Royalty, SD, Misc. Recoveries are made.

- vii) Part-I, II & III and full particulars as prescribed in the bill form and all columns of memorandum of payment correctly filled in.
- viii) Pass order for gross & pay order for cheque amount will be given and expressed in words & figures.
- ix) In respect of payment of Suppliers' bills Certificate of verification of materials and the head of account to which the cost is debitible recorded on the body of the bill.
- x) Name of the work is in accordance with the sanctioned estimate / Agreement.
- xi) Total amount of bill correctly derived and expressed in words and figures.
- xii) Quantities and amount as entered in the measurement book agree with the quantities and amount exhibited in the bill.
- xiii) Check measurement by the Deputy Manager and Divisional Manager have been conducted as per prescribed percentages (See Para- 7.4).
- xiv) Reference to voucher number and date recorded in red ink at the place where pass order is recorded in the MB and also in the Bill form.
- xv) Reference to cheque no./ Draft No./ ECS (Electronic clearance System) No. should be recorded by the cashier/Accounts Asst. making payment, on the body of the Bill form (voucher) and the MB (Abstract Page) and he should put his initials under this noting.
- xvi) Adequate safeguard has been taken to prevent loss of corporation money.
- xvii) Extra item of work sanctioned by the competent authority otherwise payment be withheld.
- xviii) Extension of time sanctioned by competent authority other wise 10% of bill value be withheld.

8.3.2 Bills paid at Head Office should be scrutinized in the same manner as indicated above. Bills for work done/supplies made up-to Rs.50,000/- will be passed by the Financial Advisor. Bills for Rs.50,000/- and above will be passed by the Chief Engineer.

8.4 VOUCHERS

8.4.1 Bills should be passed through a Journal voucher. The ***sundry creditors*** should be cleared through Bank voucher / Cash voucher as the case may be.

8.4.2 As a general rule, every payment for whatever purpose must be supported by a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. The full name of the work as given in the estimate and the head of account to which the charges admitted in a voucher are debitible or to which the deductions or other credits shown on the voucher are credited should be clearly indicated on it.

When a voucher exhibits any expenditure from which revenue may Prima facie be expected to accrue, like cost of dismantled materials and trees cleared or stones cut, a note should be recorded to indicate how the salvaged materials disposed off and the cost thereof credited to corporation accounts.

8.4.3 Every voucher must bear a pay order signed and dated by the responsible authority. The pay order must be signed by hand and in ink and specify the amount payable both in words and figures.

- 8.4.4 Every voucher should bear or have attached to it, an acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward at the time of payment and the payee is required to note the amount acknowledged in his own handwriting.

8.5 FORMS OF BILLS FOR PAYMENT

8.5.1 The authorized forms of bills are the following

- (a) First & Final Bill as per Annexure – 8.
- (b) Running Account Bill Form as per Annexure – 2
- (c) Misc. Bill Form as per Annexure – 9

(a) First & Final Bill Form No. 8

This form should be used for making payments both to contractors for work done and to suppliers when a single payment is made for a job or contract i.e. on its completion.

(b) Running Account Bill Form No.2

This form is used for all running and final payments to contractors and suppliers including cases where advance payments are proposed to be made.

(c) Misc. Bill Form No.9

This is a simple form of voucher intended to be used for all miscellaneous payments and advances for which the prescribed forms as enumerated in (a) & (b) above are not suitable.

8.6 DOCUMENTATION OF ACCOUNTS

8.6.1 Bill Register

The payments in Head Office/ Divisional Office are made on receipt of bills from Divisions/ Sub-Divisions under them. A consolidated receipt of all the bills received in respect of works/supplies should be maintained in one register known as Register of bills in the Head Office/ Divisional Office in Form No.-21. The bills should be entered in the register strictly in order of receipt and scrutiny. Query and payment of bills should also be made strictly in the order of their receipt. Ordinarily a bill received afterwards should not be given priority over the bills which have been received before except under written orders of CMD/ Divisional Manager. The AM (F)/Deputy Manager (Finance)/Divisional Accountant should ensure that the register is properly maintained and kept up to date in the Accounts Branch. The register should be submitted to the Divisional Manager / Finance Managers every week for his perusal and he will record in the register, cases in which these instructions have not been followed.

A similar register shall also be maintained in the DPM office in respect of payments of bills of contractors / suppliers and the register will be kept by the Accounts Assistant clerk and put up to the Deputy Manager every week.

Note:- The serial No. of the bill in Bill register should be noted on the body of the bill form & MB at each level, Sub-Division/ Division/ Head Office for proper identification and proper tracking en-route.



CHAPTER-9

ACCOUNTS

The Odisha State Police Housing & Welfare Corporation Ltd. (OSPHWC) is a Public Limited Company registered under Companies Act, 1956 and owned by Govt. of Odisha. Since its incorporation in the year 1980, OSPHWC is involved in the business activities of civil construction of Residential and Non-Residential projects, mostly for Govt. and some other deposit works.

Since, OSPHWC is registered under Companies Act, the books of accounts and financial statements should be prepared as per requirements of above said Act and other guidelines issued by various authorities from time to time. Financial Year of the Corporation should be for the period from 1st April to 31st March. OSPHWC should follow the following procedures while making any financial and accounting transactions:

9.1 ACCOUNTING SYSTEMS

- 9.1.1 OPHWC should follow Mercantile System of Accounting or Accrual Basis of Accounting for its day to day accounting activities and preparation of its Financial Statements such as Balance Sheet and Profit & Loss Account. Incomes and Expenditures should be recognized on accrual basis in that relevant financial year to which it pertains, even if it is due to be received / paid at a future date.
- 9.1.2 If in any case, any transaction of a relevant financial year can not be estimated reasonably / reliably while preparing annual financial statements of that year, in those cases the transactions should be recognized in the financial year in which such transactions take place or ascertained.
- 9.1.3 If there is any change in system of accounting in a particular financial year, same should be disclosed in the notes to accounts with financial effects of such changes.

9.2 RECORDING OF TRANSACTIONS

- 9.2.1 All the accounting transactions should be recorded through a voucher. Basically total accounting transactions should be divided in to six categories such as :
 - a) Cash Receipt Transactions,
 - b) Cash Payment Transactions,
 - c) Bank Receipt Transactions,
 - d) Bank Payment Transactions,
 - e) Contra Entry Transactions,
 - f) Other Transactions.
- 9.2.2 Six different types of vouchers should be printed for recording of above transactions. Each type of vouchers should be of different colour so that it can be easily identified from the records.

- 9.2.3 **Receipt Book** : For acknowledgement of various receipts by OPHWC, a pre-numbered acknowledgement receipts should be used. Separate receipt books should be used for Cash and Bank receipts. Receipt Books should be printed with serial numbers and each receipt should have three copies of different colour and should be kept in safe custody of Head of Accounts.
- 9.2.4 **Cash Receipt** : All Cash Receipts should be recorded through Cash Receipt vouchers and should be supported by a copy of receipt book. Narration of vouchers should contain the reasons for such receipts.
- 9.2.5 **Cash Payment** : All cash payments should be recorded through Cash Payment vouchers. Cash payment vouchers should contain necessary supporting documents for making payment. Narration of the voucher should contain the reasons of such payments. The persons receiving the payment should sign on the cash receipt voucher. Revenue stamps should be used where ever it is applicable.
- 9.2.6 **Bank Receipt** : All Receipt through Cheques / Bank Drafts / Pay Orders / RTGS / Net Banking Transfers should be recorded through Bank Receipt Vouchers.
- 9.2.7 **Bank Payments** : All payments through bank such as Cheque / Demand Draft/Pay Orders/ RTGS/ Net Banking Transfers /LC payments etc. should be recorded through Bank Receipt Vouchers.
- 9.2.8 **Contra Entry Transactions** : Cash withdrawals from Banks, Cash deposits in Banks and transfer of funds from one Bank to other Bank should be recorded through Contra Vouchers. Narration of vouchers should contain the bank/ cheque details.
- 9.2.9 **Other Transactions** : Any other transactions other than transactions mentioned above should be recorded through journal vouchers. Narration of vouchers should contain the details of transaction with bill no., date, name of project etc.

9.3 MAINTENANCE OF RECORDS

- 9.3.1 Following records should be maintained for recording of accounting transaction of OPHWC.
- a) Computerized Cash Book,
 - b) Computerized Bank Book,
 - c) Computerized Journal Register,
 - d) Computerized General Ledger,
 - e) Computerized Trial Balance,
 - f) Fixed Deposit Register,
 - g) Fixed Asset Register,
 - h) Manual Payment Approval Register
- 9.3.2 **Cash Book** : Only cash transactions should be recorded in the computerized cash book. On daily basis a print out (hard copy) of cash book should be taken and checked with the cash vouchers. Hard copy of cash book should be signed by cashier and manager accounts on daily basis. Hard copy of cash book should be stored in the record room at least for next ten years.

- 9.3.3 **Bank Book** : Only bank transactions should be recorded in the computerized bank book. Separate bank books should be maintained for separate banks. Same bank having multiple accounts such as Savings Bank, Fixed Deposit, over draft, Cash Credit etc. should have separate bank books. Bank accounts other than fixed deposits should be reconciled with bank on monthly basis. A monthly bank reconciliation statement should be prepared for each banks. Print out (Hard copy) of bank books should be taken on monthly basis and checked with the bank vouchers. Hard copy of bank books should be stored in the record room at least for next ten years.
- 9.3.4 **Journal Register** : All transactions other than cash and bank should be recorded in the journal register. In the computerized accounting, once the voucher is entered into the system it will be reflected automatically in the journal register and no manual posting is required. Monthly print out of journal registers should be taken and it should be checked with the journal vouchers to verify that the vouchers have been entered correctly into computer and proper accounts have been debited and credited. Hard copy of journal registers should be stored in the record room for next ten years.
- 9.3.5 **General Ledger** : On entering of different vouchers into the Computer system it will be reflected automatically in the respective ledger accounts, there is no need of any ledger posting. General ledgers should be grouped and divided as per Annexure – 1 .
- 9.3.6 **Trial Balance** : Since the accounts will be maintained in the computerized system, the Trial balance of the Divisions as well as Head Office should be generated on daily basis. At the end of financial year, the trial balance of the Divisions should be merged with the Head office Account and consolidated Trial Balance should be generated to prepare the yearly Profit & Loss Account and Balance Sheet at the end of the year.
- 9.3.7 **Fixed Deposit Register** : Corporation should maintain a Fixed Deposit Register in the computer system to keep a track on Fixed Deposits held with various banks. The register should be maintained in the following format :

Sl.No.	Name of Bank	Fixed Deposit Amount	Rate of Interest	Period of Fixed Deposit		Maturity Value
				From	To	

- 9.3.8 **Fixed Asset Register** : A register should be maintained to record the details of Fixed Assets of the Corporation. While transactions for Fixed Assets are recorded in the books of accounts of the Corporation, necessary entries in the Fixed Asset Register should be made simultaneously. The format of the register should be as per following :

Sl. No.	Group of Asset	Name of the Asset	Unit	Quantity	Gross value of Asset	Depreciation amount	Net value of Asset	Location of the Asset	Accounts voucher ref. no. & date

- 9.3.9 **Manual Payment Approval Register** : A manual register should be maintained for approval of payments. All the documents require approval of payment should be accompanied with

the payment approval register and it should be maintained manually. The payment register should be maintained in the following format :

Sl. No.	Name	Particulars of Payment	Bank Name	Cheque No.	Signature of approving authority

9.4 REVENUE RECOGNITION

9.4.1 Corporation should recognize its revenues as per Accounting Standard - 7 issued by ICAI as applicable for Construction Companies and Fixed Cost Contracts. Corporation should follow percentage of completion contract method for recognizing its revenues and expenditures.

- a) Construction contracts are formulated in a number of ways which, for the purposes of this Standard, are classified as fixed price contracts and cost plus contracts. Some construction contracts may contain characteristics of both a fixed price contract and a cost plus contract, for example in the case of a cost plus contract with an agreed maximum price. In such circumstances, a contractor needs to consider all the conditions in paragraphs 23 and 24 in order to determine when to recognize contract revenue and expenses.

9.4.2 Combining and segmenting construction contracts

- a) The requirements of this Standard are usually applied separately to each construction contract. However, in certain circumstances, it is necessary to apply the Standard to the separately identifiable components of a single contract or to a group of contracts together in order to reflect the substance of a contract or a group of contracts.
- b) When a contract covers a number of assets, the construction of each asset shall be treated as a separate construction contract when:
 - i) Separate proposals have been submitted for each asset;
 - ii) Each asset has been subject to separate negotiation and the contractor and customer have been able to accept or reject that part of the contract relating to each asset; and
 - iii) The costs and revenues of each asset can be identified.
- c) A group of contracts, whether with a single customer or with several customers, shall be treated as a single construction contract when:
 - i) The group of contracts is negotiated as a single package;
 - ii) The contracts are so closely interrelated that they are, in effect, part of a single project with an overall profit margin; and
 - iii) The contracts are performed concurrently or in a continuous sequence
- d) A contract may provide for the construction of an additional asset at the option of the customer or may be amended to include the construction of an additional asset.

The construction of the additional asset shall be treated as a separate construction contract when:

- i) The asset differs significantly in design, technology or function from the asset or assets covered by the original contract; or
- ii) The price of the asset is negotiated without regard to the original contract price.

9.4.3 Contract revenue

- a) Contract revenue shall comprise:
 - i) The initial amount of revenue agreed in the contract; and
 - ii) Variations in contract work, claims and incentive payments:
- b) Contract revenue is measured at the fair value of the consideration received or receivable. The measurement of contract revenue is affected by a variety of uncertainties that depend on the outcome of future events. The estimates often need to be revised as events occur and uncertainties are resolved. Therefore, the amount of contract revenue may increase or decrease from one period to the next.
- c) A variation is an instruction by the customer for a change in the scope of the work to be performed under the contract. A variation may lead to an increase or a decrease in contract revenue. Examples of variations are changes in the specifications or design of the asset and changes in the duration of the contract.
- d) A variation is included in contract revenue when:
 - i) It is probable that the customer will approve the variation and the amount of revenue arising from the variation; and
 - ii) The amount of revenue can be reliably measured.
- e) A claim is an amount that the contractor seeks to collect from the customer or another party as reimbursement for costs not included in the contract price. A claim may arise from, for example, customer caused delays, errors in specifications or design, and disputed variations in contract work.

The measurement of the amounts of revenue arising from claims is subject to a high level of uncertainty and often depends on the outcome of negotiations.

Therefore, claims are included in contract revenue only when:

- i) Negotiations have reached an advanced stage such that it is probable that the customer will accept the claim; and
 - ii) The amount that it is probable will be accepted by the customer can be
- f) Incentive payments are additional amounts paid to the contractor if specified performance standards are met or exceeded.

Incentive payments are included in contract revenue when:

- i) The contract is sufficiently advanced that it is probable that the specified performance standards will be met or exceeded; and

- ii) The amount of the incentive payment can be measured reliably.

9.4.4 Contract costs

- a) Contract costs shall comprise:
 - i) Costs that relate directly to the specific contract;
 - ii) Costs that are attributable to contract activity in general and can be allocated to the contract; and
 - iii) Such other costs as are specifically chargeable to the customer under the terms of the contract.
- b) Costs that relate directly to a specific contract include:
 - i) Site labour costs, including site supervision;
 - ii) Costs of materials used in construction;
 - iii) Depreciation of plant and equipment used on the contract;
 - iv) Costs of moving plant, equipment and materials to and from the contract site;
 - v) Costs of hiring plant and equipment;
 - vi) Costs of design and technical assistance that is directly related to the contract;
 - vii) The estimated costs of rectification and guarantee work, including expected warranty costs; and
 - viii) Claims from third parties.

These costs may be reduced by any incidental income that is not included in Contract revenue.

- c) Costs that may be attributable to contract activity in general and can be allocated to specific contracts include:
 - i) Insurance;
 - ii) Costs of design and technical assistance that are not directly related to a specific contract; and
 - iii) Construction overheads.
 - iv) Such costs are allocated using methods that are systematic and rational and are applied consistently to all costs having similar characteristics. The allocation is based on the normal level of construction activity. Construction overheads include costs such as the preparation and processing of construction personnel payroll. Costs that may be attributable to contract activity in general and can be allocated to specific contracts also include borrowing costs.
- d) Costs that are specifically chargeable to the customer under the terms of the contract may include some general administration costs and development costs for which reimbursement is specified in the terms of the contract.

- e) Costs that cannot be attributed to contract activity or cannot be allocated to a contract are excluded from the costs of a construction contract. Such costs include:
 - i) General administration costs for which reimbursement is not specified in the contract;
 - ii) Selling costs;
 - iii) Research and development costs for which reimbursement is not specified in the contract; and
 - iv) Depreciation of idle plant and equipment that is not used on a particular contract.
- f) Contract costs include the costs attributable to a contract for the period from the date of securing the contract to the final completion of the contract. However, costs that relate directly to a contract and are incurred in securing the contract are also included as part of the contract costs if they can be separately identified and measured reliably and it is probable that the contract will be obtained. When costs incurred in securing a contract are recognised as an expense in the period in which they are incurred, they are not included in contract costs when the contract is obtained in a subsequent period.

9.4.5 Recognition of contract revenue and expenses

- a) When the outcome of a construction contract can be estimated reliably, contract revenue and contract costs associated with the construction contract shall be recognised as revenue and expenses respectively by reference to the stage of completion of the contract activity at the end of the reporting period.

An expected loss on the construction contract shall be recognised as an expense immediately in accordance with paragraph 31.11
- b) In the case of a fixed price contract, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:
 - i) Total contract revenue can be measured reliably;
 - ii) It is probable that the economic benefits associated with the contract will flow to the company;
 - iii) Both the contract costs to complete the contract and the stage of contract completion at the end of the reporting period can be measured reliably; and
 - iv) The contract costs attributable to the contract can be clearly identified and measured reliably so that actual contract costs incurred can be compared with prior estimates.
- c) In the case of a cost plus contract, the outcome of a construction contract can be estimated reliably when all the following conditions are satisfied:
 - i) It is probable that the economic benefits associated with the contract will flow to the company; and
 - ii) The contract costs attributable to the contract, whether or not specifically reimbursable, can be clearly identified and measured reliably.

- d) The recognition of revenue and expenses by reference to the stage of completion of a contract is often referred to as the percentage of completion method. Under this method, contract revenue is matched with the contract costs incurred in reaching the stage of completion, resulting in the reporting of revenue, expenses and profit which can be attributed to the proportion of work completed. This method provides useful information on the extent of contract activity and performance during a period.
- e) Under the percentage of completion method, contract revenue is recognised as revenue in profit or loss in the accounting periods in which the work is performed. Contract costs are usually recognised as an expense in profit or loss in the accounting periods in which the work to which they relate is performed.
- However, any expected excess of total contract costs over total contract revenue for the contract is recognised as an expense immediately in accordance with paragraph 31.
- f) A contractor may have incurred contract costs that relate to future activity on the contract. Such contract costs are recognised as an asset provided it is probable that they will be recovered. Such costs represent an amount due from the customer and are often classified as contract work in progress.
- g) The outcome of a construction contract can only be estimated reliably when it is probable that the economic benefits associated with the contract will flow to the company. However, when an uncertainty arises about the collectibility of an amount already included in contract revenue, and already recognised in profit or loss, the uncollectible amount or the amount in respect of which recovery has ceased to be probable is recognised as an expense rather than as an adjustment of the amount of contract revenue.
- h) An company is generally able to make reliable estimates after it has agreed to a contract which establishes:
- i) Each party's enforceable rights regarding the asset to be constructed;
 - ii) The consideration to be exchanged; and
 - iii) The manner and terms of settlement.
- It is also usually necessary for the company to have an effective internal financial budgeting and reporting system. The company reviews and, when necessary, revises the estimates of contract revenue and contract costs as the contract progresses. The need for such revisions does not necessarily indicate that the outcome of the contract cannot be estimated reliably.
- i) The stage of completion of a contract may be determined in a variety of ways. The company uses the method that measures reliably the work performed. Depending on the nature of the contract, the methods may include:
- i) The proportion that contract costs incurred for work performed to date bear to the estimated total contract costs;
 - ii) Surveys of work performed; or

iii) Completion of a physical proportion of the contract work.

Progress payments and advances received from customers often do not reflect the work performed.

j) When the stage of completion is determined by reference to the contract costs incurred to date, only those contract costs that reflect work performed are included in costs incurred to date. Examples of contract costs which are excluded are:

i) contract costs that relate to future activity on the contract, such as costs of materials that have been delivered to a contract site or set aside for use in a contract but not yet installed, used or applied during contract performance, unless the materials have been made specially for the contract; and

ii) Payments made to subcontractors in advance of work performed under the subcontract.

k) When the outcome of a construction contract cannot be estimated reliably

i) Revenue shall be recognised only to the extent of contract costs incurred that it is probable will be recoverable; and

ii) Contract costs shall be recognised as an expense in the period in which they are incurred.

An expected loss on the construction contract shall be recognised as an expense immediately in accordance with paragraph 31.

l) During the early stages of a contract it is often the case that the outcome of the contract cannot be estimated reliably. Nevertheless, it may be probable that the company will recover the contract costs incurred. Therefore, contract revenue is recognised only to the extent of costs incurred that are expected to be recoverable.

As the outcome of the contract cannot be estimated reliably, no profit is recognised. However, even though the outcome of the contract cannot be estimated reliably, it may be probable that total contract costs will exceed total contract revenues. In such cases, any expected excess of total contract costs over total contract revenue for the contract is recognised as an expense immediately in accordance with paragraph 31.

m) Contract costs that are not probable of being recovered are recognised as an expense immediately. Examples of circumstances in which the recoverability of contract costs incurred may not be probable and in which contract costs may need to be recognised as an expense immediately include contracts:

i) That are not fully enforceable, i.e. their validity is seriously in question;

ii) The completion of which is subject to the outcome of pending litigation or legislation;

iii) Relating to properties that are likely to be condemned or expropriated;

iv) Where the customer is unable to meet its obligations; or

v) Where the contractor is unable to complete the contract or otherwise meet its obligations under the contract.

- n) When the uncertainties that prevented the outcome of the contract being estimated reliably no longer exist, revenue and expenses associated with the construction contract shall be recognised in accordance with paragraph 17 rather than in accordance with paragraph 27.

9.4.6 Recognition of expected losses

- a) When it is probable that total contract costs will exceed total contract revenue, the expected loss shall be recognised as an expense immediately.
- b) The amount of such a loss is determined irrespective of :
- i) Whether work has commenced on the contract ;
 - ii) The stage of completion of contract activity ; or
 - iii) The amount of profits expected to arise on other contracts which are not treated as a single construction contract in accordance with paragraph 9.

9.4.7 Changes in estimates

- a) The percentage of completion method is applied on a cumulative basis in each accounting period to the current estimates of contract revenue and contract costs. Therefore, the effect of a change in the estimate of contract revenue or contract costs, or the effect of a change in the estimate of the outcome of a contract, is accounted for as a change in accounting estimate (see AS 5 (Revised 20XX) Accounting Policies, Changes in Accounting Estimates and Errors). The changed estimates are used in the determination of the amount of revenue and expenses recognised in profit or loss in the period in which the change is made and in subsequent periods.

9.4.8 Disclosure

- a) An company shall disclose:
- i) The amount of contract revenue recognised as revenue in the period;
 - ii) The methods used to determine the contract revenue recognised in the period; and
 - iii) The methods used to determine the stage of completion of contracts in progress.
- b) An company shall disclose each of the following for contracts in progress at the end of the reporting period:
- i) The aggregate amount of costs incurred and recognised profits (less recognised losses) to date;
 - ii) The amount of advances received; and
 - iii) The amount of retentions.
- c) Retentions are amounts of progress billings that are not paid until the satisfaction of conditions specified in the contract for the payment of such amounts or until defects have been rectified. Progress billings are amounts billed for work performed on a contract whether or not they have been paid by the customer.

Advances are amounts received by the contractor before the related work is performed.

- d) An company shall present:
 - i) The gross amount due from customers for contract work as an asset; and
 - ii) The gross amount due to customers for contract work as a liability.
- e) The gross amount due from customers for contract work is the net amount of:
 - i) Costs incurred plus recognised profits; less
 - ii) The sum of recognised losses and progress billings for all contracts in progress for which costs incurred plus recognised profits (less recognised losses) exceeds progress billings.
- f) The gross amount due to customers for contract work is the net amount of:
 - i) Costs incurred plus recognised profits; less
 - ii) The sum of recognised losses and progress billings for all contracts in progress for which progress billings exceed costs incurred plus recognised profits (less recognised losses)
- g) An company discloses any contingent liabilities and contingent assets in accordance with AS 29 (Revised 20XX) Provisions, Contingent Liabilities and Contingent Assets. Contingent liabilities and contingent assets may arise from such items as warranty costs, claims, penalties or possible losses.

9.4.9 For Other Revenues

- a) Revenues for extra work towards External Electrifications should be recognized on cash basis (in the year of receipt) due to uncertainty of final amount to be received from the clients.
- b) Revenues from House Rent should be recognized on accrual basis in accordance with the terms of agreement with the tenants.
- c) Revenues from interest on deposits should be recognized on accrual basis on a time proportion basis.

9.5 FIXED ASSETS

- 9.5.1 Fixed Assets should be valued at cost of acquisition or cost of construction. Cost should include purchase price / construction cost and all other attributable costs for bringing the assets to working condition for intended use.
- 9.5.2 Fixed Assets may be revalued, if so required by the Management of the Corporation. However, the Fixed Assets should be revalued by an expert, such as registered valuers.
- 9.5.3 Stand-by equipment and servicing equipment are normally capitalised Machinery spares are usually charged to the profit and loss statement as and when consumed. However, if such spares can be used only in connection with an item of fixed asset and their use is expected to be irregular, it may be appropriate to allocate the total cost on a systematic basis over a period not exceeding the useful life of the principal item.

- 9.5.4 In certain circumstances, the accounting for an item of fixed asset may be improved if the total expenditure thereon is allocated to its component parts, provided they are in practice separable, and estimates are made of the useful lives of these components. For example, rather than treat an aircraft and its engines as one unit, it may be better to treat the engines as a separate unit if it is likely that their useful life is shorter than that of the aircraft as a whole.
- 9.5.5 The cost of an item of fixed asset comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price. Examples of directly attributable costs are:
- Site preparation;
 - Initial delivery and handling costs;
 - Installation cost, such as special foundations for plant; and
 - Professional fees, for example fees of architects and engineers.
- 9.5.6 The cost of a fixed asset may undergo changes subsequent to its acquisition or construction on account of exchange fluctuations, price adjustments, changes in duties or similar factors.
- 9.5.7 Frequently, it is difficult to determine whether subsequent expenditure related to fixed asset represents improvements that ought to be added to the gross book value or repairs that ought to be charged to the profit and loss statement. Only expenditure that increases the future benefits from the existing asset beyond its previously assessed standard of performance is included in the gross book value, e.g., an increase in capacity
- 9.5.8 A commonly accepted and preferred method of restating fixed assets 148 AS 10 (issued 1985) is by appraisal, normally undertaken by competent valuers. Other methods sometimes used are indexation and reference to current prices which when applied are cross checked periodically by appraisal method.
- 9.5.9 An increase in net book value arising on revaluation of fixed assets is normally credited directly to owner's interests under the heading of revaluation reserves and is regarded as not available for distribution.
- A decrease in net book value arising on revaluation of fixed assets is charged to profit and loss statement except that, to the extent that such a decrease is considered to be related to a previous increase on revaluation that is included in revaluation reserve, it is sometimes charged against that earlier increase. It sometimes happens that an increase to be recorded is a reversal of a previous decrease arising on revaluation which has been charged to profit and loss statement in which case the increase is credited to profit and loss statement to the extent that it offsets the previously recorded decrease
- 9.5.10 An item of fixed asset is eliminated from the financial statements on disposal.
- 9.5.11 Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realisable value and are shown separately in the financial statements. Any expected loss is recognised immediately in the profit and loss statement.
- 9.5.12 In historical cost financial statements, gains or losses arising on disposal are generally recognised in the profit and loss statement.

9.5.13 Further disclosures that are sometimes made in financial statements include:

- a) Gross and net book values of fixed assets at the beginning and end of an accounting period showing additions, disposals, acquisitions and other movements;
- b) Expenditure incurred on account of fixed assets in the course of construction or acquisition; and
- c) Revalued amounts substituted for historical costs of fixed assets, the method adopted to compute the revalued amounts, the nature of any indices used, the year of any appraisal made, and whether an external valuer was involved, in case where fixed assets are stated at revalued amounts.

9.6 DEPRECIATION

9.6.1 Corporation should depreciate its Fixed Assets annually as rates prescribed under Companies Act'1956 or based on the management's estimates of the useful life of the assets, whichever is higher.

9.6.2 Corporation be supposed to follow Written Down Value (WDV) method to depreciate its Fixed Assets.

9.6.3 Corporation may depreciate its assets at a higher rate than the above prescribed rates, in that case rates of depreciation should be disclosed in the notes to accounts of the financial statements.

9.6.4 Depreciation rates should not be less than prescribed rates of above said Act.

9.6.5 Any addition to Fixed Assets, cost of which is Rs.5,000/- or less should be depreciated fully during the year of procurement.

9.7 WORK IN PROGRESS (WIP)

9.7.1 Work in progress, as on Balance Sheet date, should be valued at cost. Cost of Work in Progress should include the cost of material, labour used in the projects.

9.7.2 Work in Progress should also include the cost of materials procured for a particular project and lying at the project sites and intended to be used in that project.

9.8 INVENTORIES

9.8.1 Closing Inventories should be valued at cost or market value whichever is lower.

9.8.2 If, in any case, market value of inventories can not be ascertained, the inventory should be valued at cost.

9.8.3 Corporation should not maintain any central store to avoid holding cost, wastage and pilferage etc.

9.8.4 Materials should be procured as and when it is required and should not pile up materials in huge quantity at project sites.

9.8.5 A material movement register should be maintained at project sites to keep a track on materials procured and used in the project and to find out the stock of materials at the sites.

9.8.6 Divisional Heads should make surprise check of the material movement register to find out that it is maintained and updated on a regular basis.

- 9.8.7 Cost of inventories / materials lying at sites to be used in a particular project should be included in the cost of Work in Progress of that particular project.
- 9.8.8 After completion of a particular project, if there is any surplus material lying unused, it should be either transferred and charged to the nearest project or should be auctioned. The cost of materials transferred or the amount realized from the auction of the material should be reduced from the cost of that particular project, from which the materials were transferred / auctioned.
- 9.8.9 Transfer of materials from one site to another should be made through proper transfer notes which should have the particulars of material, quantity & value of material, which should be properly authorized by the Divisional Head.

9.9 RETIREMENT BENEFITS

- 9.9.1 Necessary provisions as required under AS-15, issued by ICAI, should be made at the end of the financial year for finalization accounts of the Corporation.
- 9.9.2 Retirement benefits such as Gratuity, Leave Salary and any other retirement benefits of the employees of the Corporation should be valued by an Actuary, at the end of the financial year and should be provided in the books of accounts.
- 9.9.3 Necessary provisions as required under AS-15, Issued by ICAI. Should be made at the end of the financial year for the finalization accounts of the company.
- 9.9.4 Accounting for short-term employee benefits is generally straightforward because no actuarial assumptions are required to measure the obligation or the cost and there is no possibility of any actuarial gain or loss. Moreover, short-term employee benefit obligations are measured on an undiscounted basis
- Short-term employee benefits include items such as:
- a) Wages, salaries and social security contributions;
 - b) Short-term compensated absences (such as paid annual leave) where the absences are expected to occur within twelve months after the end of the period in which the employees render the related employee service;
 - c) profit-sharing and bonuses payable within twelve months after the end of the period in which the employees render the related service; and
 - d) Non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for current employees.
- 9.9.5 Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions. Under defined contribution plans:
- a) The enterprise's obligation is limited to the amount that it agrees to contribute to the fund. Thus, the amount of the post-employment benefits received by the employee is determined by the amount of contributions paid by an enterprise (and also by the employee) to a post-employment benefit plan or to an insurance company, together with investment returns arising from the contributions; and
 - b) In consequence, actuarial risk (that benefits will be less than expected) and investment risk (that assets invested will be insufficient to meet expected benefits) fall on the employee.

- 9.9.6 a) The enterprise's obligation is to provide the agreed benefits to current and former employees; and
- b) Actuarial risk (that benefits will cost more than expected) and investment risk fall, in substance, on the enterprise. If actuarial or investment experience are worse than expected, the enterprise's obligation may be increased.
- 9.9.7 When an employee has rendered service to an enterprise during a period, the enterprise should recognise the contribution payable to a defined contribution plan in exchange for that service:
- a) As a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the balance sheet date, an enterprise should recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- b) as an expense, unless another Accounting Standard requires or permits the inclusion of the contribution in the cost of an asset (see, for example, AS 10, Accounting for Fixed Assets)
- c) An enterprise should disclose the amount recognised as an expense for defined contribution plans
- d) The amount recognised as a defined benefit liability should be the net total of the following amounts:
- e) The present value of the defined benefit obligation at the balance sheet date
- f) Minus any past service cost not yet recognised
- g) Minus the fair value at the balance sheet date of plan assets (if any) out of which the obligations are to be settled directly
- h) The present value of the defined benefit obligation is the gross obligation, before deducting the fair value of any plan assets.
- i) An enterprise should determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the balance sheet date
- j) An enterprise should recognise the net total of the following amounts in the statement of profit and loss, except to the extent that another Accounting
- k) Standard requires or permits their inclusion in the cost of an asset:
- l) Current service cost (see paragraphs 64-91);
- m) Interest cost (see paragraph 82);
- n) The expected return on any plan assets (see paragraphs 107-109) and on any reimbursement rights (see paragraph 103); (d) actuarial gains and losses (see paragraphs 92-
- o) Past service cost to the extent that paragraph 94 requires an enterprise to recognise it;

- p) The effect of any curtailments or settlements (see paragraphs 110 and 111); and
- q) The effect of the limit in paragraph 59 (b), i.e., the extent to which the amount determined under (if negative) exceeds the amount determined under paragraph 59 (b)

9.10 DEFERRED TAX LIABILITY / ASSET

- 9.10.1 Necessary provisions as required under AS-22, issued by ICAI, should be made at the end of the financial year for finalization accounts of the Corporation.
- 9.10.2 Deferred Tax Liability on account of timing differences, should be provided in the books of accounts at the end of the financial year.
- 9.10.3 Recognition of Deferred Tax Assets should be made only if there is certainty that Corporation will have sufficient future taxable income to set off deferred tax assets. Otherwise, deferred tax assets should not be recognized in the books of accounts.
- 9.10.4 Where an enterprise has unabsorbed depreciation or carry forward of losses under tax laws, deferred tax assets should be recognised only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised.
- 9.10.5 Deferred tax assets and liabilities should be distinguished from assets and liabilities representing current tax for the period. Deferred tax assets and liabilities should be disclosed under a separate heading in the balance sheet of the enterprise, separately from current assets and current liabilities.
- 9.10.6 The break-up of deferred tax assets and deferred tax liabilities into major components of the respective balances should be disclosed in the notes to accounts.
- 9.10.7 The nature of the evidence supporting the recognition of deferred tax assets should be disclosed, if an enterprise has unabsorbed depreciation or carry forward of losses under tax laws.

9.11 CONTINGENT LIABILITY

- 9.11.1 No provision should be created, in the books of accounts of the Corporation, for any contingent liability which can not be estimated reliably.
- 9.11.2 Contingent liabilities which can not be estimated reliably should be disclosed properly in the notes to accounts of the financial statements.
- 9.11.3 Contingent liabilities should include liabilities towards :
 - a) Various unsettled cases against the Corporation,
 - b) Liability against Letter of Credits issued by the Corporation,
 - c) Liability against Bank Guarantees issued by the Corporation,
 - d) Capital commitments against any contract and etc.

9.12 IMPAIRMENT OF ASSETS

- 9.12.1 At each Balance Sheet date, Corporation should assess whether there is any indication

that an asset can be impaired. If any such indication exists, Corporation should estimate the recoverable amount of the assets. If estimated recoverable amount is less than the carrying amount of the asset, the differential amount should be provided in the books of accounts.

- 9.12.2 A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets. The company has to determine the CGU for necessary accounting.

9.13 MANDATORY ACCOUNTING STANDARDS

- 9.13.1 All other mandatory Accounting Standards issued by the ICAI or any other bodies should be complied by the Corporation.

9.14 BUDGETING

- 9.14.1 Corporation should have an annual budget and it should be duly approved by the Board of Directors of the Corporation.
- 9.14.2 Budget of the Corporation should be prepared by 15th April of every financial year to take into consideration of substantial funds received at the end of each financial year.
- 9.14.3 Budget for a particular financial year should include :
- a) Previous year budget & actual and current year budget.
 - b) Projects-wise, scheme-wise and Year-wise funds received in the previous year.
 - c) Projects-wise, scheme-wise and Year-wise expenditures incurred during the previous year.
 - d) Scheme-wise and Year-wise details of funds to be received in the current financial year.
 - e) Scheme-wise and Year-wise expenditures to be incurred during the current financial year.
 - f) Administrative expenditures to be incurred during the current financial year.
 - g) Capital expenditures to be incurred during the current financial year.
- 9.14.4 Expenditures during the current financial year should be incurred according to the provisions made in the budget.
- 9.14.5 Any expenditures beyond budgeted amount should be duly approved by the CMD of the Corporation and should be ratified by the Board subsequently.
- 9.14.6 Any deviation to the annual budget should be duly analyzed at the end of the financial year.

9.15 FINANCIAL STATEMENTS

- 9.15.1 Corporation should prepare financial statements such as Balance Sheet, Profit & Loss Account on yearly basis or for a shorter period as may be decided by the Management or by the Board of Directors of the Corporation.
- 9.15.2 While preparing financial statement of the Corporation it should be ensured that all the

revenues and expenditures of relevant period, for which the financial statements are prepared, have been accounted for.

9.15.3 The Schedule VI has been revised by MCA and is applicable for all Balance Sheet made after 31st March, 2011. The Format has done away with earlier two options of format of Balance Sheet, now only Vertical format has been permitted.

9.15.4 **GENERAL INSTRUCTIONS FOR PREPARATION OF BALANCE SHEET AND STATEMENT OF PROFIT AND LOSS OF A COMPANY IN ADDITION TO THE NOTES INCORPORATED ABOVE THE HEADING OF BALANCE SHEET UNDER GENERAL INSTRUCTIONS**

- a) Where compliance with the requirements of the Act including Accounting Standards as applicable to the companies require any change in treatment or disclosure including addition, amendment, substitution or deletion in the head/sub-head or any changes inter se, in the financial statements or statements forming part thereof, the same shall be made and the requirements of the Schedule VI shall stand modified accordingly.
- b) The disclosure requirements specified in Part I and Part II of this Schedule are in addition to and not in substitution of the disclosure requirements specified in the Accounting Standards prescribed under the Companies Act, 1956. Additional disclosures specified in the Accounting Standards shall be made in the notes to accounts or by way of additional statement unless required to be disclosed on the face of the Financial Statements. Similarly, all other disclosures as required by the Companies Act shall be made in the notes to accounts in addition to the requirements set out in this Schedule.
- c) Notes to accounts shall contain information in addition to that presented in the Financial Statements and shall provide where required (a) narrative descriptions or disaggregation of items recognized in those statements and (b) information about items that not qualify for recognition in those statements.
- d) Each item on the face of the Balance Sheet and Statement of Profit and Loss shall be cross-referenced to any related information in the notes to accounts. In preparing the Financial Statements including the notes to accounts, a balance shall be maintained between providing excessive detail that may not assist users of Financial Statements and not providing important information as a result of too much aggregation.
- e) Depending upon the turnover of the Company, the figures appearing in the Financial Statements may be rounded as below:

Sr.No.	Turnover	Rounding off
(i)	Less than one hundred crore rupees.	To the nearest hundreds, thousands, lakhs or millions, or decimals thereof
(ii)	One hundred crore rupees or more	To the nearest lakhs or millions or crores, or decimals thereof

Once a unit of measurement is used, it should be used uniformly in the Financial Statements.

- f) Except in the case of the first Financial Statements laid before the Company (after

its incorporation) the corresponding amounts (comparatives) for the immediately preceding reporting period for all items shown in the Financial Statements including notes shall also be given.

- g) For the purpose of this Schedule, the terms used herein shall be as per the applicable Accounting Standards.

Notes: This part of Schedule sets out the minimum requirements for disclosure on the face of the Balance Sheet, and the Statement of Profit and Loss (hereinafter referred to as “Financial Statements” for the purpose of this Schedule) and Notes. Line items, sub-line items and sub-totals shall be presented as an addition or substitution on the face of the Financial Statements when such presentation is relevant to an understanding of the company’s financial position or performance or to cater to industry/sector-specific disclosure requirements or when required for compliance with the amendments to the Companies Act or under the Accounting Standards.

Financial statements of the Corporation should be prepared as per following prescribed formats :

- i. Balance Sheet of the Corporation should be prepared as per Part-I of Schedule VI of Companies Act,1956.
- ii. Profit and Loss Account should be prepared as per Part-II of Schedule VI of Companies Act,1956.
- ii. Balance Sheet Abstract and Companies General Business Profile as per Part-IV of Schedule VI of Companies Act,1956.

9.16 INVESTMENT OF RESERVE & SURPLUS

9.16.1 Corporation Should invest its own reserve and surplus in following manner :

- i. Invest in Fixed Deposits of Nationalized Banks.
- ii. Invest in purchase of Govt. Lands.
- iii. Invest in Govt. Bonds.
- iv. Invest in Govt. Securities.
- v. In any other manner as per Investment Policy of the Corporation may be decided by the Board of Directors.

9.17 STAFF ADVANCES

9.17.1 Employees of the Corporation may be given following types of advances after approval of duly sanctioned authorities :

- a) **Salary Advance** : Employees of the Corporation may be given advances against their salaries in case of emergency requirement subject to the satisfaction of sanctioning authorities. Salary advances should be sanctioned against the current salaries and the recovery period should not exceed one year. If the recovery period exceeds one year it should be approved by the CMD of the Corporation otherwise it should be approved by the Financial Advisor / Head of Finance. All the applications for salary advances should routed through DGM(Admn.) / Head of HR

- and Admn. No interest should be charged on salary advances as part of staff welfare.
- b) **Vehicle Advance** : Employees of the Corporation may be given advances for procurement of their own vehicles. Application for vehicle advances should be routed through DGM(Admn.) / Head of HR and Admn. and the Financial Advisor / Head of Finance. However, the advance amount and period of recovery should be finally approved by the CMD.
 - c) **Travel Advance** : Employees of the Corporation may be given advances against traveling on official duty. Application for travel advance should be routed through DGM (Admn.) / Head of HR and Admn. and should be approved by the Financial Advisor / Head of Finance.
 - d) **Festival Advance** : Employees of the Corporation may be given advances against festivals. Application for vehicle advances should be routed through DGM(Admn.) / Head of HR and Admn. and the Financial Advisor / Head of Finance. However, the advance amount and period of recovery should be finally approved by the CMD.
 - e) **Medical Advance** : Advance may be given against medical treatment of Corporation employees or his family members as per the approval of CMD.
 - f) **Advance for Petty Official Expenses** : Advances may be given at Division Level and Head Office level for incurring petty official expenditures. Application for such advances should be made to Division Head at Division level and Financial Advisor / Head of Finance at Head Office level. Approval of such advances should be made by Division Head at Division level and by Financial Advisor / Head of Finance at Head Office level. Accounts against such advance should be rendered in Form No.22.
 - g) Advances against salary, Vehicle advance and Festival advance advances should be deducted from salary of respective staffs every month.
 - h) No further particular advance should be given unless and until previous such advance is cleared by the concerned staff.

9.18 PAY ROLL

- 9.18.1 Payroll of the Corporation should be prepared after considering the attendance for the period from 26th day of previous month to 25th day of current month.
- 9.18.2 While preparing payroll for a particular month following points should be considered :
 - i. Number of days attended.
 - ii. Deductions for Provident Fund dues.
 - iii. Deduction of ESI dues.
 - iv. Deduction of various advances.
 - v. Deduction of Income Tax.
 - vi. Deduction for House Rent.
 - vii. Deduction of Insurance Premium.
 - viii. Any other deductions.

- 9.18.3 Payment of salaries should be made through bank if the monthly net salary exceeds Rs.10,000/-. Even lesser amount can be made through bank if management of the Corporation thinks so that it is necessary.
- 9.18.4 Following reports should be generated from Pay Roll Package:
- i. Employee-wise Pay Slips.
 - ii. Monthly Pay Register.
 - iii. Monthly salary abstract for Journal voucher.
 - iv. Bank Payment Statements Division wise.
 - v. Monthly P. F. Statement.
 - vi. Annual P. F. Return Statement.
 - vii. Monthly PLI Statement.
 - viii. Monthly LIC Statement.
 - ix. Bank wise loan deduction statement.
 - x. Annual Gratuity Statement.
 - xi. Annual Bonus Statement.
 - xii. Any other statement as and when required.

9.19 RECORD KEEPING

- 9.19.1 Account records are subject to verification Auditors and Income Tax, Sales Tax, Service Tax and other Govt. Authorities, so these records should be stored in a proper manner.
- 9.19.2 All accounts vouchers should be properly numbered, dated and filed serially in respective voucher files for easy availability of records whenever required.
- 9.19.3 A separate record room should be allocated for storing of accounts records.
- 9.19.4 Accounts records should be stored year-wise and date-wise in separate racks.
- 9.19.5 A responsible officer of the corporation should be made in-charge of record room.
- 9.19.6 A register should be maintained at record room for recording of movement of vouchers / records.
- 9.19.7 Records should be properly stored to avoid damage of records.
- 9.19.8 Accounts records should be stored and kept for at least ten years and after ten years records may be destroyed with proper approval of Board of Directors.

9.20 PRIOR PERIOD TRANSACTIONS

- 9.20.1 Transaction relating to previous years, which could not be recorded in those particular years due to uncertainty of such transaction in that year, should be recorded in the year in which it occurred or became certain and should be accounted for against respective accounts head.
- 9.20.2 Transaction relating to previous years, which could not be recorded due error / mistake or oversight, should be accounted for as prior period transactions.
- 9.20.3 Prior period transactions should be separately disclosed in the profit and loss statement in such a manner that their impact on the current profit or loss can be perceived.

9.21 CONTINGENCIES AND EVENTS OCCURRING AFTER BALANCE SHEET DATE

- 9.21.1 Contingency is a condition or situation, the ultimate outcome of which is gain or loss, will be known or determined only on the concurrence or non-concurrence, of one or more future events.
- a) The accounting treatment of a contingent loss is determined by the expected outcome of the contingency. If it is likely that a contingency will result loss to the corporation, then it is prudent to provide for that loss in the financial statements.
 - b) If there is conflicting or insufficient evidence for estimating the amount of contingent loss, then disclosure should be made of the existence and nature of contingency.
 - c) Contingent gains should not be recognized in the financial statements since their recognition may result in the recognition of revenue which may never be realized. However, when the realization of a gain is virtually certain, then such gain is not a contingency and that gain should be accounted for.
- 9.21.2 Events, occurring after Balance Sheet date and the date on which financial statements are authenticated / approved by the Board of Directors, having impact on assets and liabilities as on Balance Sheet date should be adjusted against respective asset and liabilities otherwise it should be disclosed in the notes to accounts.

9.22 OPERATION OF BANK ACCOUNT

- 9.22.1 Corporation should authorize at least three of its senior executives (other than CMD) to operate its Bank Accounts at H.O. level and at least two senior executives (one from accounts section) at Division level.
- 9.22.2 All the bank documents including cheques should be signed by at least two joint signatories, accordingly banks should be intimated.
- 9.22.3 No authorization to banks for making transactions on behalf of the Corporation should be made on single signatory basis.

9.23 LETTER OF CREDIT / BANK GUARANTEE

- 9.23.1 Corporation may make payments to its creditors through irrevocable Letter of Credits (LC) of various banks.
- 9.23.2 Any margin money held by bank for opening of Letter of Credits should be kept in term deposits equivalents to the usance period of the Letter of Credit.
- 9.23.3 Charges on account of payment through LCs should be born by the beneficiary of the LC / creditor.
- 9.23.4 While releasing payment against LCs it should be ensured that the materials against the said LCs have been received in good condition at the respective sites / locations.
- 9.23.5 No payment against LCs should be released to beneficiary / creditor only on submission of documents to the banker without receipt of material in good condition.
- 9.23.6 Corporation may issue Bank Guarantee (BG) whenever required for business of the Corporation.

9.23.7 Margin money held by bank for issue of Bank Guarantees should be kept in term deposits equivalent to the validity period of BG.

9.23.8 Proper records should be maintained for recoding of LCs and BGs issued, cleared / matured and outstanding.

9.24 DISCLOSURE OF TRANSACTIONS MADE WITH RELATED PARTIES

9.24.1 Disclosure in the financial statements should be made for transaction made with related parties as required under section 301 of the Companies Act, 1956.

9.24.2 Disclosure should include the type of transaction and amount of transaction made with the related parties and outstanding as on Balance Sheet date.

9.25 INCOME TAX

9.25.1 Income Tax should be deducted at source from following payments :

a) Payment of Salary :

- i) As per Section 192 of Income Tax Act, tax should be deducted from salaries of employees whose income from salary is taxable as per I.T. Act.
- ii) At the beginning of the year, an Income Tax declaration should be taken from employees whose salary exceeds the taxable limit.
- iii) As per income tax declaration, tax should be deducted in equal monthly installments from the salaries of the employees.
- iv) Tax should be calculated as per prevailing rates during the particular year.

b) Payment to Contractors :

- i. As per Section 194C of Income Tax Act, tax should be deducted from payment to Contractors / Sub-contractors.
- ii. Tax should be deducted either on credit or on payment to the contractor / sub-contractor, whichever is earlier.
- iii. Tax is required to be deducted at source where the amount paid or credited to a contractor/sub-contractor exceeds Rs.30,000/- in a single payment or Rs.75,000/- in the aggregate during a financial year or as may be changed under IT Act. from time to time.
- iv. However, in case of a payment to a transporter and if he furnishes his PAN, then no tax should be deducted at source on such payments. In those cases Income Tax Authorities should be intimated in the prescribed format of such non-deduction of Tax with PAN details of such transporters.
- v. If the recipient is an Individual or HUF tax should be deducted @1% and in other cases @2% of the gross amount or at the rates changed from time to time.

c) Payment of Rent

- i. As per Section 194I of Income Tax Act, tax should be deducted from payment of Rent.

- ii. Tax Should be deducted either on credit or payment of Rent, which ever is earlier.
 - iii. 'Rent' means any payment by what ever name called, under any lease, sub-lease, tenancy or any other agreement for use of Land or Building or Machinery or Plant or equipment or furniture or fittings.
 - iv. Tax should be deducted @2% for use of Machinery, Plant, and equipment and @10% for use of Land, Building, Furniture and fittings or at the rates as may be changed from time to time.
 - v. No tax should be deducted if the amount of rent credited or paid during the year does not exceed Rs.1,80,000/- or the amount as may be changed from time to time.
 - vi. No tax should be deducted if the payee is Government or any local authority.
- d) Payment of Professional Fees :
- i. As per 194J of Income Tax Act, tax should be deducted at source on payment for professional services.
 - ii. Tax Should be deducted either on credit or payment of fees, which ever is earlier.
 - iii. Tax is required to be deducted at source where the amount of fees paid or credited exceeds Rs.30,000/- during a financial year or the amount as may be changed from time to time.
 - iv. Tax should be deducted @10% of gross bill amount or at the rates changed from time to time.
- 9.25.2 Income Tax deducted at source should be deposited in the Govt. account within 7th of next month. However, for the month of March it should be deposited by 30th April or as may be changed under IT Act. from time to time.
- 9.25.3 Quarterly TDS returns should be filed with the Income Tax Authorities for deduction of Tax within 15th of next month of quarter ending June, Sept., Dec. However, for quarter ending 31st March it should be filed by 15th May.
- 9.25.4 Quarterly TDS returns for deduction of Tax at Divisions should be filed at respective Divisions and deduction at Head Office should filed at Head Office.
- 9.25.5 Quarterly TDS returns should be filed in Form No. 24Q for Salary and 26Q for other deductions.
- 9.25.6 TDS certificates should be issued annually in Form No.-16 for tax deduction from salaries on or before 31st may of immediately following the financial year.
- 9.25.7 TDS certificates in Form No.-16A should be issued quarterly by 30th of July, Oct. & Jan of the financial year respectively for quarter ending June, Sept. and Dec. However, for the quarter ended March certificates should be issued by 30th May of immediately following the financial year. Certificates for deduction of tax at Divisions should be issued from Divisions and certificates for deduction at H.O. should be issued from H.O.

9.25.8 Payment of Advance Tax : As per section-208 of Income Tax Act, it is obligatory for an assessee to pay advance tax if the advance tax payable is Rs.10,000/- or more or the amount as may be changed from time to time.

a) **Due dates for Payment of Advance Tax :** The amount of advance taxes payable by different dates are as follows :

Sl. No.	Due date of Payment of Advance Tax	Amount of Advance Tax
1.	On or before 15 th June of Previous Year / Financial Year	Up to 15% of Advance Tax Payable
2.	On or before 15 th September of Previous Year / Financial Year	Up to 45% of Advance Tax Payable
3.	On or before 15 th December of Previous Year / Financial Year	Up to 75% of Advance Tax Payable
4.	On or before 15 th March of Previous Year / Financial Year	Up to 100% of Advance Tax Payable

9.25.9 Corporation accounts are liable for tax audit under section-44AB of Income Tax Act as the turnover of the Corporation exceeds the limit of Rs.1.00 crore as prescribed under I. T. Act.

9.25.10 Practicing C A firms should be engaged for conducting tax audit of the Corporation.

9.25.11 Along with Tax Audit report, Income Tax Return of the Corporation should be filed with Income Tax Authorities before due date, i.e., 30th Sept. or as may be changed under I.T. Act. from time to time.

9.25.12 Taxes deducted at source on payment to the Corporation should be properly recorded and necessary TDS certificates should be collected before filing of Annual Income Tax Return.

9.25.13 Advance Tax of the Corporation should be calculated and paid after considering TDS deducted from payments to the Corporation.

9.26 SERVICE TAX

9.26.1 Corporation should be registered for Service Tax with the Central Board of Excise & Customs as Corporation is liable to collect service tax on rent incomes and reverse charge mechanism.

9.26.2 Service Tax should be charged on monthly rent incomes at the prevailing rates.

9.26.3 Service tax collected from different agencies should be deposited with the Govt. by 5th of the month following the month in which tax is collected. However, for the month of March tax is to be paid by 31st March.

9.26.4 Necessary quarterly returns as required under law should be filed with the Service Tax authorities.

9.27 VALUE ADDED TAX

9.27.1 VAT should be deducted at source in case of payment to suppliers for sales within the state of Odisha.

9.27.2 VAT deducted at source should be deposited with the Sales Tax Authorities on or before due date, i.e., by 15th of next month.

- 9.27.3 VAT certificates should be issued to the suppliers for deduction of VAT in the necessary form prescribed by Sales Tax Authorities.
- 9.27.4 Corporation should pay VAT on its sales / turnover to its clients as applicable under Odisha VAT Act.
- 9.27.5 Necessary Quarterly returns should be filed with VAT authorities within due dates as prescribed under Act.

9.28 COMPLIANCE UNDER COMPANIES ACT

- 9.28.1 **Register of Members** : Corporation should maintain a register of its member / members and it should contain the following particulars:
- The name, address and occupation, if any, of each member.
 - The date on which the share holder entered and ceased to be member of the Corporation.
 - The register of member is to be kept at the registered office of the Corporation.
- 9.28.2 **Meetings** : Corporation should held following meeting as required under the Act.
- Annual General Meeting : In addition to any other meetings Corporation should hold a Annual General Meeting within 15 months from last Annual General Meeting.
 - Board Meetings : Corporation should hold at least one meeting of its Directors in every three months and at least four meetings in a financial year.
 - Any other sub-committee meetings as may be decided by the Board.
- 9.28.3 **Annual Returns** : Corporation should file its Annual Return with the Register of Companies within 60 days (or as changed from time to time) from the date of holding of Annual General Meeting of the Corporation.

9.29 RESPONSIBILITY OF OFFICERS FOR SIGNING AND FILLING OF STATUTORY RETURNS

- 9.29.1 Quarterly TDS Returns at Division level should be signed by head of Accounts section and Division head should ensure that the returns are filed regularly within due dates.
- 9.29.2 Quarterly TDS Returns at H.O. level should be signed by Manager Accounts / Asst. Manger Accounts and Head of Finance should ensure that the returns are filed regularly within due dates.
- 9.29.3 VAT Returns should be signed by Manager Accounts / Asst. Manger Accounts and Head of Finance should ensure that the returns are filed regularly within due dates.
- 9.29.4 Service Tax Returns should be signed by Manager Accounts / Asst. Manger Accounts and Head of Finance should ensure that the returns are filed regularly within due dates.
- 9.29.5 Annual Income Tax Return of the Corporation should be signed by the head of Finance at H.O. and also he should ensure that return is filed duly with the Income Tax Authorities.
- 9.29.6 ROC Returns should be signed by the Company Secretary of the Corporation.

ANNEXURE - I

A. LIABILITIES

Main Group	Sub Group			Ledger Accounts
Share Holders' Fund	-	-	-	Equity Share Capital Reserve & Surplus
Loan Funds	Secured Loan	-	-	Individual Lender Accounts
	Unsecured Loans	-	-	Individual Lender Accounts
Advance From Customers	Central Plan	MPF	Year	Individual Project Accounts
		Coastal Security	Year	Individual Project Accounts
		SIS	Year	Individual Project Accounts
		Other Schemes	Year	Individual Project Accounts
	State Plan	Police	Year	Individual Project Accounts
		Fire	Year	Individual Project Accounts
		Prison	Year	Individual Project Accounts
		Judiciary	Year	Individual Project Accounts
	Finance Comm. Awards	Police	Year	Individual Project Accounts
		Fire	Year	Individual Project Accounts
Prison		Year	Individual Project Accounts	
Central Sponsored Schemes	S.R.E.	Year	Individual Project Accounts	
	C.S.P.	Year	Individual Project Accounts	
	Other Schemes	Year	Individual Project Accounts	
Other Deposit Works	-	-	Individual Project Accounts	
Non-Current Liabilities	Sundry Creditors	-	-	Individual Ledger Accounts
	Long Term Provisions	-	-	Individual Ledger Accounts
Current Liabilities	Sundry Creditors	-	-	Individual Ledger Accounts
	Security Deposit	-	-	Individual Ledger Accounts
	EMD	-	-	Individual Ledger Accounts
	IT Deduction	-	-	Individual Ledger Accounts
	VAT Deduction	-	-	Individual Ledger Accounts
	Cess Deduction	-	-	Individual Ledger Accounts
	Other Liabilities	-	-	Individual Ledger Accounts
	Provisions	-	-	Individual Ledger Accounts

B. ASSETS

Main Group	Sub Group			Ledger Accounts			
Fixed Assets	Buildings	-	-	Individual Asset Accounts			
	Plant & Machinery	-	-	Individual Asset Accounts			
	Office Equipments	-	-	Individual Asset Accounts			
	Computers	-	-	Individual Asset Accounts			
	Vehicles	-	-	Individual Asset Accounts			
	Office Equipments	-	-	Individual Asset Accounts			
	Furniture & Fixtures	-	-	Individual Asset Accounts			
	Capital Work In Progress	-	-	Individual Asset Accounts			
Current Assets	Loans & Advances	Staffs	Salary	Individual Advance Accounts			
			Festival	Individual Advance Accounts			
			Travel	Individual Advance Accounts			
			Vehicle	Individual Advance Accounts			
			Medical	Individual Advance Accounts			
			General	Individual Advance Accounts			
	Advocates	-	Individual Advance Accounts				
		Others	-	Individual Advance Accounts			
	Sundry Debtors	-	-	Individual Debtor Accounts			
				Work In Progress	Police	-	Individual Project Accounts
				Fire	-	Individual Project Accounts	
				Prison	-	Individual Project Accounts	
				Judiciary	-	Individual Project Accounts	
				Others	-	Individual Project Accounts	
Inventory	-	-	Individual Ledger Accounts				
Bank Account	Scheme wise	Savings Bank A/C	Individual S.B. Accounts				
		FDR A/C	Individual FDR Accounts				
Cash in Hand	-	-	Cash Account				
Other Current Assets	-	-	Individual Ledger Accounts				
Other Assets	-	-	-	Individual Ledger Accounts			

ANNEXURE -II

PART I — FORM OF BALANCE SHEET

Name of the company.....

Balance Sheet as at.....

(Rupees in
.....)

	Particulars	Note No.	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
	1	2	3	4
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds (a) Share capital (b) Reserves and surplus (c) Money received against share warrants			
(2)	Share Application money pending allotment			
(3)	Non-current liabilities (a) long-term borrowings (b) Deferred tax liabilities(Net) (c) Other long term liabilities (d) long-term provisions			
(4)	Current liabilities (a) Short term borrowings (b) Trade payables (c) Other current liabilities (d) Short-term provisions TOTAL			
II	ASSETS			
(1)	Non-current assets (a) Fixed Assets (i) Tangible assets (ii) Intangible Assets (iii) Capital work-in-progress (iv) Intangible assets underdevelopment (b) Non-current Investments (c) Deferred tax assets (net) (d) Long-term Loan and Advances (e) Other Non-current Assets			
(2)	Current assets (a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances (f) Other current assets			

See accompanying notes to the financial statements

Notes

9.30 GENERAL INSTRUCTIONS FOR PREPARATION OF BALANCE SHEET

9.30.1 An asset shall be classified as current when it satisfies any of the following criteria:

- a. it is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;
- b. it is held primarily for the purpose of being traded;
- c. it is expected to be realized within twelve months after the reporting date; or
- d. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets shall be classified as non-current.

9.30.2 An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. Where the normal operating cycle cannot be identified, it is assumed to have a duration of 12 months.

9.30.3 A liability shall be classified as current when it satisfies any of the following criteria:

- a. it is expected to be settled in the company's normal operating cycle;
- b. it is held primarily for the purpose of being traded;
- c. it is due to be settled within twelve months after the reporting date; or
- d. the company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

All other liabilities shall be classified as non-current.

9.30.4 A receivable shall be classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business.

9.30.5 A payable shall be classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.

9.30.6 A company shall disclose the following in the notes to accounts:

9.30.6.1 Share Capital

for each class of share capital (different classes of preference shares to be treated separately) :

- a. the number and amount of shares authorized;
- b. the number of shares issued, subscribed and fully paid, and subscribed but not fully paid;
- c. par value per share;
- d. a reconciliation of the number of shares outstanding at the beginning and at the end of the period;
- e. the rights, preferences and restrictions attaching to that class including restrictions on the distribution of dividends and the repayment of capital;
- f. shares in the company held by its holding company or its ultimate holding company or by its subsidiaries or associates;

- g. shares in the company held by any shareholder holding more than 5 percent shares;
- h. shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts;
- i. Separate particulars for a period of five years following the year in which the shares have been allotted/bought back, in respect of:
 - i. Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash.
 - ii. Aggregate number and class of shares allotted as fully paid up by way of bonus shares (Specify the source from which bonus shares are issued).
 - iii. Aggregate number and class of shares bought back.
- j. Terms of any security issued along with the earliest date of conversion in descending order starting from the farthest such date.

9.30.6.2 Reserves and Surplus

- a. Reserves and Surplus shall be classified as:
 - i) Capital Reserves;
 - ii) Capital Redemption Reserves;
 - iii) Securities Premium Reserve;
 - iv) Debenture Redemption Reserve;
 - v) Revaluation Reserve;
 - vi) Other Reserves – (specify the nature of each reserve and the amount in respect thereof);
 - vii) Surplus i.e. balance in statement of Profit & Loss disclosing allocations and appropriations such as dividend paid, bonus shares and transfer to/from reserves.
 - viii) Surplus i.e. balance in Statement of Profit & Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/from reserves etc.

(Additions and deductions since last balance sheet to be shown under each of the specified heads)
- b) A reserve specifically represented by earmarked investments shall be termed as a 'fund'.
- c) Debit balance of Statement of Profit and Loss shall be shown as a negative figure under the head 'Surplus' Similarly, the balance of 'Reserves and Surplus', after adjusting negative balance of surplus, if any, shall be shown under the head 'Reserves and Surplus' even if the resulting figure is in the negative.

9.30.6.3 Long-term Borrowings

- a. Long-term borrowings shall be classified as:
 - i. Bonds/debentures.
 - ii. Term loans
from banks.
from other parties.
 - iii. Deferred payment liabilities.
 - iv. Deposits.
 - v. Loans and advances from related parties.
 - vi. Long-term maturities of finance lease obligations
 - vii. Other loans and advances (specify nature).
- b. Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.
- c. Where loans have been guaranteed by directors or others, a mention thereof shall be made and also the aggregate amount of such loans under each head.
- d. Bonds/debentures (along with the rate of interest and particulars of redemption or conversion, as the case may be) stated in descending order of maturity or conversion, starting from farthest redemption or conversion date, as the case may be. Where bonds/debentures are redeemable by installments, the date of maturity for this purpose must be reckoned as the date on which the first installment becomes due.
- e. Particulars of any redeemed bonds/debentures which the company has power to reissue.
- f. Terms of repayment of term loans and other loans.
- g. Period and amount of default in repayment of dues, providing break-up of principal and interest shall be specified separately in each case.

9.30.6.4. Other Long-term Liabilities

Other Long-term Liabilities shall be classified as:

- a. Trade payables
- b. Others

9.30.6.5. Long-term provisions The amounts shall be classified as:

- a. Provision for employee benefits.
- b. Others (specify nature).

9.30.6.6. Short-term borrowings

- a. Short-term borrowings shall be classified as:

- i. Loans repayable on demand
 - from banks.
 - from other parties.
 - ii. Loans and advances from subsidiaries/holding company/associates/business ventures.
 - iii. Deposits.
 - iv. Other loans and advances (specify nature).
- b. Borrowings shall further be sub-classified as secured and unsecured. Nature of security shall be specified separately in each case.
 - c. Where loans have been guaranteed by directors or others, a mention thereof shall be made and also the aggregate amount of loans under each head.
 - d. Period and amount of default in repayment of dues, providing break-up of principal and interest shall be specified separately in each case.

9.30.6.7. Other current liabilities

The amounts shall be classified as:

- a. Current maturities of long-term debt;
- b. Current maturities of finance lease obligations;
- c. Income received in Advance;
- d. Interest accrued but not due on borrowings;
- e. Interest accrued and due on borrowings;
- f. Unpaid Dividends;
- g. Application money received for allotment of securities and due for refund and interest accrued thereon. Share application money includes advances towards allotment of share capital. The terms & conditions including the number of shares proposed to be issued, the amount of premium, if any, and the period before which shares shall be allotted shall be disclosed. It shall also be disclosed whether the company has sufficient authorized capital to cover the share capital amount resulting from allotment of shares out of such share application money. Further, the period for which the share application money has been pending beyond the period for allotment as mentioned in the document inviting application for shares along with the reason for such share application money being pending shall be disclosed. Share application money not exceeding the issued capital and to the extent not refundable shall be shown under the head Equity and share application money to the extent refundable i.e., the amount in excess of subscription or in case the requirements of minimum subscription are not met, shall be separately shown under 'Other current liabilities';
- h. Unpaid matured deposits and interest accrued thereon;

- i. Unpaid matured debentures and interest accrued thereon;
- j. Other payables (specify nature);

9.30.6.8. Short-term provisions

The amounts shall be classified as:

- a. Provision for employee benefits.
- b. Others (specify nature).

9.30.6.9. Tangible assets

- a. Classification shall be given as:
 - i. Land.
 - ii. Buildings.
 - iii. Plant and Equipment.
 - iv. Furniture and Fixtures.
 - v. Vehicles.
 - vi. Office equipment.
 - vii. Others (specify nature).
- b. Assets under lease shall be separately specified under each class of asset.
- c. A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions and other movements and the related depreciation and impairment losses/reversals shall be disclosed separately.
- d. Where sums have been written off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, every balance sheet subsequent to date of such write-off, or addition shall show the reduced or increased figures as applicable and shall by way of a note also show the amount of the reduction or increase as applicable together with the date therefore for the first five years subsequent to the date of such reduction or increase.

9.30.6.10. Intangible assets

- a. Classification shall be given as:
 - i. Goodwill.
 - ii. Brands /trademarks.
 - iii. Computer software.
 - iv. Mastheads and publishing titles.
 - v. Mining rights.
 - vi. Copyrights, and patents and other intellectual property rights, services and operating rights.

- vii. Recipes, formulae, models, designs and prototypes.
- viii. Licences and franchise.
- b. Others (specify nature).
- c. A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions and other movements and the related amortization and impairment losses/reversals shall be disclosed separately.
- d. Where sums have been written off on a reduction of capital or revaluation of assets or where sums have been added on revaluation of assets, every balance sheet subsequent to date of such write-off, or addition shall show the reduced or increased figures as applicable and shall by way of a note also show the amount of the reduction or increase as applicable together with the date therefor for the first five years subsequent to the date of such reduction or increase.

9.30.6.11. Non-current investments

- a. Non-current investments shall be classified as trade investments and other investments and further classified as:
 - i. Investment property;
 - ii. Investments in Equity Instruments;
 - iii. Investments in Preference shares;
 - iv. Investments in Government or trust securities;
 - v. Investments in units, debentures or bonds;
 - vi. Investments in Mutual Funds;
 - vii. Investments in partnership firm;
 - viii. Other non-current investments (specify nature)

Under each classification, details shall be given of names of the bodies corporate (indicating separately whether such bodies are (i) subsidiaries, (ii) associates, (iii) joint ventures, or (iv) controlled special purpose entities) in whom investments have been made and the nature and extent of the investment so made in each such body corporate (showing separately investments which are partly paid). In regard to investments in the capital of partnership firms, the names of the firms (with the names of all their partners, total capital and the shares of each partner) shall be given.

- b. Investments carried at other than at cost should be separately stated specifying the basis for valuation thereof.
- c. The following shall also be disclosed:
 - i. Aggregate amount of quoted investments and market value thereof;
 - ii. Aggregate amount of unquoted investments;

- iii. Aggregate provision for diminution in value of investments;
- iv. Aggregate amount of partly paid-up investments;
- v. The names of bodies corporate (indicating separately the names of subsidiaries, associates and other business ventures) in whose securities, investments have been made and the nature and extent of the investments so made in each such body corporate.

9.30.6.12. Long-term loans and advances

- a. Long-term loans and advances shall be classified as:
 - i. Capital Advances;
 - ii. Security Deposits;
 - iii. Loans and Advances to related parties (giving details thereof);
 - iv. Other Loans and Advances (specify nature).
- b. The above shall also be separately sub-classified as:
 - i. To the extent secured, considered good;
 - ii. Others, considered good;
 - iii. Doubtful.
- c. Allowance for bad and doubtful loans and advances shall be disclosed under the relevant heads separately.
- d. Loans and Advances due by directors or other officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.

9.30.6.13. Other non-current assets

Other non-current assets shall be classified as:

- a. Long-term Trade Receivables (including trade receivables on deferred credit terms);
- b. Others (specify nature)
- c. Long-term Trade Receivables, shall be sub-classified as:
 - i. secured, considered good;
 - ii. unsecured, considered good;
 - iii. Doubtful
- d. Allowance for bad and doubtful debts shall be disclosed under the relevant heads separately.
- e. Debts due by directors or other officers of the company or any of them either severally or jointly with any other person debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.

9.30.6.14. Current Investments

- a. Current investments shall be classified as:
 - i. Investments in Equity Instruments;
 - ii. Investments in Preference shares;
 - iii. Investments in Government or trust securities;
 - iv. Investments in units, debentures or bonds;
 - v. Investments in Mutual Funds;
 - vi. Investments in partnership firm;
 - vii. Other investments (specify nature)

Under each classification, details shall be given of names of the bodies corporate (indicating separately whether such bodies are (i) subsidiaries, (ii) associates, (iii) joint ventures, or (iv) controlled special purpose entities) in whom investments have been made and the nature and extent of the investment so made in each such body corporate (showing separately investments which are partly paid). In regard to investments in the capital of partnership firms, the names of the firms (with the names of all their partners, total capital and the shares of each partner) shall be given.

- b. The following shall also be disclosed:
 - i. The basis of valuation of individual investments;
 - ii. Aggregate amount of quoted investments and market value thereof;
 - iii. Aggregate amount of unquoted investments;
 - iv. Aggregate amount of partly paid-up investments.
 - vi. Aggregate provision for diminution in value of investments.

9.30.6.15. Inventories

- a. Classification shall be made as:
 - i. Raw material;
 - ii. Work-in-progress;
 - iii. Finished goods;
 - iv. Stock-in-trade;
 - v. Stores and spares;
 - vi. Loose tools;
 - vii. Others (specify nature).
- b. Goods-in-transit shall be disclosed under the relevant sub-head of inventories.
- c. Mode of valuation should be stated.

9.30.6.16. Trade Receivables

- a. Aggregate amount of Trade Receivables outstanding for a period exceeding six months from the date they are due for payment should be separately stated.
- b. Trade receivables shall also be classified as:
 - i. To the extent secured, considered good;
 - ii. Others, considered good;
 - iii. Doubtful.
- c. Allowance for bad and doubtful debts shall be disclosed under the relevant heads separately.
- d. Debts due by directors or other officers of the company or any of them either severally or jointly with any other person debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.

9.30.6.17. Cash and cash equivalents

- a. Classification shall be made as:
 - i. Bank balances;
 - ii. Cheques, drafts on hand;
 - iii. Cash on hand;
 - iv. Cash equivalents — short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value;
 - v. Others (specify nature).
- b. Earmarked bank balances (e.g., unpaid dividend) shall be separately stated.
- c. Balance with banks to the extent held as security against the borrowings, guarantees, other commitments shall be disclosed separately.
- d. Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated.
- e. Bank deposits with more than 12 months maturity shall be disclosed separately.

9.30.6.18. Short-term loans and advances

- a. Short-term loans and advances shall be classified as:
 - i. Loans and Advances to Related parties (giving details thereof);
 - ii. Others (specify nature).
- b. The above shall also be sub-classified as:
 - i. To the extent secured, considered good;

- ii. Others, considered good;
- iii. Doubtful.
- c. Allowance for bad and doubtful loans and advances shall be disclosed under the relevant heads separately.
- d. Loans and Advances due by directors or other officers of the company or any of them either severally or jointly with any other person debts due by firms or private companies respectively in which any director is a partner or a director or a member should be separately stated.

9.30.6.19. Other current assets (specify nature).

This is an all-inclusive heading, which incorporates current assets that do not fit into any other assets categories.

9.30.6.20. Contingencies and commitments

(to the extent not provided for)

- a. Contingent liabilities shall be classified as:
 - i. Claims against the company not acknowledged as debt;
 - ii. Guarantees;
 - iii. Other money for which the company is contingently liable
- c. Commitments shall be classified as:
 - i. Estimated amount of contracts remaining to be executed on capital account and not provided for;
 - ii. Uncalled liability on shares and other investments partly paid;
 - iii. Other commitments (specify nature).

9.30.6.21. The amount of dividends proposed to be distributed to equity holders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends shall also be disclosed separately.

9.30.6.22. Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the Balance Sheet date, there shall be indicated by way of note how such unutilized amounts have been used or invested.

9.30.6.23. If, in the opinion of the board, any of the assets other than fixed assets and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated, the fact that the board is of the opinion, shall be stated.

9.31 GENERAL INSTRUCTIONS FOR PREPARATION OF STATEMENT OF PROFIT AND LOSS

9.31.1 The Provisions of this Part shall apply to the Income and Expenditure account referred to in sub-section (2) of Section 210 of the Act, in like manner as they apply to a statement of profit and loss.

- 9.31.2 (A) In respect of a company other than a finance company revenue from operations shall disclose separately in the notes revenue from
- (a) Sale of products;
 - (b) Sale of services;
 - (c) Other operating revenues; Less:
 - (d) Excise duty.
- (B) In respect of a finance company, revenue from operations shall include revenue from
- (a) Interest; and
 - (b) Other financial services

Revenue under each of the above heads shall be disclosed separately by way of notes to accounts to the extent applicable.

9.31.3 Finance Costs

Finance costs shall be disclosed as:

- (a) Interest expense;
- (b) Other borrowing costs;
- (c) Applicable net gain/loss on foreign currency transaction and translation.

9.31.4 Other Income

Other income shall be classified as:

- (a) Interest Income (in case of a company other than a finance company);
- (b) Dividend Income;
- (c) Net gain/loss on sale of investments
- (d) Other non-operating income (net of expenses directly attributable to such income).

9.31.5 Additional Information

A Company shall disclose by way of notes additional information regarding aggregate expenditure and income on the following items:-

- a) Employee Benefits Expense [showing separately (i) salaries and wages, (ii) contribution to provident and other funds, (iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP), (iv) staff welfare expense].
- b) Depreciation and amortization expense;
- c) Any item of income or expenditure which exceeds one percent of the revenue from operations or Rs.1,00,000, whichever is higher;
- d) Interest Income;

- e) Interest Expense;
 - f) Dividend Income;
 - g) Net gain/loss on sale of investments;
 - h) Adjustments to the carrying amount of investments;
- 9.31.6 Net gain or loss on foreign currency transaction and translation (other than considered as finance cost);
- 9.31.7 **Payments to the auditors as :**
- (a) audit,
 - (b) for taxation matters,
 - (c) for company matters,
 - (d) for management services,
 - (e) for other services,
 - (f) for reimbursement of expense;
- 9.31.8. Details of items of exceptional and extraordinary nature;
- a) Prior Period Items;
 - b) In the case of manufacturing companies;
 - i. Raw materials under broad heads.
 - ii. Goods purchased under broad heads.
 - c) In the case of trading companies, purchases in respect of goods traded in by company under broad heads.
 - d) In the case of companies rendering or supplying services, gross income derived from services rendered or supplied under broad heads.
 - e) In the case of a company, which falls under more than one of the categories mentioned in (a), (b) and (c) above, it shall be sufficient compliance with the requirements herein if purchase, sales and consumption of raw material and the gross income from services rendered is shown under broad heads.
 - f) In the case of other companies gross income derived under broad heads.
 - g) In the case of all concerns having work-in-progress, work-in-progress under broad heads.
 - h) The aggregate, if material, of any amounts set aside or propose to be set aside, to reserve , but not including provisions made to meet any specific liability, contingency or commitment known to exit at the date as to which the Balance Sheet is made up. The aggregate, if material, of any amounts withdrawn from such reserves.
 - i)
 - i. The aggregate, if material, of the amounts set aside to provisions made for meeting specific liabilities, contingencies or commitment.
 - ii. The aggregate, if material, of the amounts withdrawn from such provisions, as no longer required.
 - j) Expenditure incurred on each of the following items, separately for each item:-

- (a) Consumption of stores and spare parts
- (b) Power & fuel
- (c) Rent
- (d) Repairs to building
- (e) Repairs to Machinery
- (f) Insurance
- (g) Rates and Taxes, excluding, taxes on income.
- (h) Miscellaneous expense,
- k) (a) Dividends from subsidiary companies
- (b) Provisions for losses of subsidiary companies
- l) The profit and loss account shall also contain by way of a note the following information, namely:-
 - i) Value of imports calculated on C.I.F. basis by the company during the financial year in respect of-
 - I. Raw materials;
 - II. Components and spareparts;
 - III. Capital goods;
 - ii) Expenditure in foreign currency during the financial year on account of royalty, know-how, professional and consultation fees, interest, and other matters;
 - iii) Total value if all imported raw materials, spare parts and the components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption;
 - iv) The amount remitted during the year in foreign currencies on account of dividends with specific mention of the total number of nonresidents shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related;
 - v) Earnings in foreign exchange classified under the following heads, namely:-
 - I. Exports of Goods calculated on F.O.B. basis;
 - II. Royalty, know-how, professional and consultation fees;
 - III. Interest and Dividends;
 - IV. Other Income, indicating the nature thereof

Note: Broad heads shall be decided taking into account the concept of materiality and presentation of true and fair view of Financial Statements.



CHAPTER-10

CASH & BANK TRANSACTION

10.1. INTRODUCTORY

- 10.1.1 The term 'cash' as used in this chapter includes legal tender coin, cheques, DCR of scheduled banks, notes and drafts payable on demand.
- 10.1.2 (1) Govt. Securities (2) Deposit Receipts of Banks other than those referred above (3) Debentures (4) Bonds and (5) Bank Guarantees accepted as Security Deposits as per terms and conditions of bidding documents or contracts are not to be treated as cash.
- 10.1.3 Managers in charge of Divisions and Manager (Finance) in the Head Office may realise in cash (namely in legal tender coins or notes) or by crossed bank drafts drawn on any local branch of a scheduled bank, dues or other money receivable for the Corporation. Normally cash may be received up to an amount not exceeding Rs. 2000/- (Two thousand) in each case. The acceptance of counterfeit coins or notes shall be treated as loss of cash.
- 10.1.4 All the bank drafts/cheques received in payment of dues of the Corporation will be deposited in the accredited bank in the accounts of the Corporation.
- Managers in charge of Divisions and Manager (Finance) of the Head Office are the primary disbursing executives of the Corporation. All receipts and payments of the Corporation made by their subordinates are made on their behalf and on their responsibility.
- 10.1.5 Every D.D.O. is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed accounts as well as for the correctness of the account in every respect.
- 10.1.6 The executives supplied with funds of the Corporation for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the authority competent. He shall also be responsible for seeing that payments are made to persons entitled to receive them.
- 10.1.7 All Bank Drafts will be drawn in favour of the "The Odisha State Police Housing & Welfare Corporation Ltd." Bhubaneswar and deposited in OPH & WC's account.

10.2 PROCEDURE FOR REQUISITION AND RELEASE OF FUNDS

- 10.2.1 The Managers in charge of Divisions and Manager (Finance) in the head office will be authorized by the C.M.D. for operating account with the accredited Bank of the Corporation on which they will draw cheques for payment of all bills duly passed by them after exercising the requisite prescribed checks.
- 10.2.2 Requisition of funds by the Divisional Managers :-
The Managers / Joint Managers in charge of work are required to submit a requisition for

funds from Head Office for different schemes / projects in the prescribed procedure as approved by the CMD/ Corporation from time to time. The prescribed proforma for requisition of fund is as per Annexure – 6.

- 10.2.3 The Head Office will transfer funds to divisional units in shape of cheques/ Bank Drafts in line with the agreed work programme and also as per the requisition received from the Divisional Managers.
- 10.2.4 No expenditure shall be incurred by the Divisional Managers in excess of the funds received for a particular project merely in anticipation of subsequent release of funds by the Head Office except on approval of C.M.D. under special circumstances.
- 10.2.5 The appropriation of receipts to expenditure is strictly prohibited.
- 10.2.6 Petty payments up to Rs. 2,000/- (Two thousand) may be paid in cash. For this purpose, cash for chest should be obtained from the bank on self cheque. However, minimum of cash actually required to meet the current requirement should be drawn on cheques.
- 10.2.7 The employment of Group – IV staff to fetch or carry money should be discouraged. If it is absolutely necessary to employ such staff, a man of some length of service and proved trust worthiness should only be selected and in all cases when the amount to be handled is large, arrangement for adequate security protection should be made.
- 10.2.8 Cheques on the accredited Bank shall be drawn on forms of cheques supplied by the accredited Bank.
- 10.2.9 All cheques drawn in favour of authorized payees shall be crossed “Account Payee only” and proper record for receipt of the cheque by the payee should be preserved by the authority making payment.
- 10.2.10 The period of validity of a cheque shall be three months or the period fixed by the Banks.
- 10.2.11 Revalidation of the time barred cheque by the cheque drawing authority is not permissible irrespective of the date of its drawl. A fresh cheque should be issued in all such cases.

10.3 PROCEDURE FOR CANCELLATION OF A CHEQUE

- 10.3.1 When it is necessary to cancel a cheque,
 - a) In cases where the cheque is not issued, its cancellation should be recorded with dated signature on the statement of cheques issued attached to the Cheque Book and against the entry in the register of cheque issued and the cheque should be cancelled. Supporting entry of receipt and payment in the cash book against the voucher should be reversed in toto on the date of cancellation and the cancelled cheque should be treated as a voucher for the reversal entry.
 - b) When it is issued and withdrawn the similar entry regarding cancellation should be made as mentioned against (a) above and the cheque should be cancelled and preserved in the office. The entries in the cash book should be suitably reversed as per procedure as mentioned in Para – (a) above.
 - c) If the cheque is not in drawer’s possession, after satisfying himself with reference to his records (namely payment and bank scrolls and register of cheques issued) that it is not paid, he should promptly send an intimation by Registered post/ Special

Messenger (acknowledgement due) to the branch bank to stop payment of the cheque. If the currency of the cheque has not expired at the time of sending the information, the bank shall acknowledge in writing that it has kept a note of the "stop payment" order. The entries in the accounts should be suitably reversed and the stop payment acknowledgement should be treated as voucher for reverse entry in the cash book in the same manner as mentioned against (a) above.

- 10.3.2 A cheque remaining unpaid for any cause, beyond the validity period and not surrendered for issue of a fresh cheque should be cancelled in the above manner with the difference that no acknowledgement of the "stop payment" order may be insisted from the bank. Its cheque amount should also be written back in the Bank accounts after preparing a suitable "Nil" voucher by credit to misc. deposit (uncashed cheque) and debiting work concerned.
- 10.3.3 A time barred cheque returned to the drawing executive for renewal should not be destroyed, Entry in the cash book should be suitably passed as a minus entry in the Bank column. The cheque drawing authority should cancel the cheque under his signature. The cancelled cheque should be treated as a voucher for the reverse entry. A suitable voucher should be prepared for issuing a fresh cheque in lieu thereof and the fact of issuing fresh cheque should be mentioned on the cancelled cheque and PLUS entry should be made in the cash book in the Bank column against fresh cheque number.
- 10.3.4 a.** If a request is received by the cheque drawing authority for issue of a fresh cheque in lieu of a cheque which is alleged to have been lost he should send an intimation by registered post/ Special Messengers (acknowledgement due) to the bank regarding alleged loss of the cheque and advice to stop payment if the cheque is presented for payment thereafter. Acknowledgement of Bank on the office copy of the stop-payment advice shall be treated as sufficient to issue a fresh a cheque.
- On receipt of such acknowledgement from the bank the cheque drawing authority will note against the relevant old entry in the Cheque Issue Register that the original cheque has not been paid and it has been 'stopped' payment and a fresh cheque bearing No. has been issued.
- b.** The party requesting for issuance of a fresh cheque in lieu of the lost one should execute an indemnity bond in the form prescribed by the State Govt.
- c.** On completion of the requirements in Para (a) and (b) above, the cheque drawing authority may issue a fresh cheque in lieu of the lost one by passing the necessary entries, namely reversing the entry for issue of the original cheques as a minus entry in the Bank column and a new entry for issue of the new cheque in the cash book as a plus entry in the bank column.

10.4 RECEIPT OF MONEY

- 10.4.1 When money is received by Divisional Manager or Manager (Finance) of the Corporate office on behalf of the Corporation, a Money Receipt should invariably be granted to the payer.
- 10.4.2 The Money Receipt for drafts/cheques on local banks accepted under proper authority should be marked "*provisional subject to realization*".
- 10.4.3 The officer granting Money Receipt, he should see that the receipt of the money has been duly recorded in his Cash Book.

10.4.4 No earnest money should be accepted in cash.

10.4.5 Money received by the authorities of the OSPH&WC should be deposited, into the accredited bank account within next three working days.

10.5 CHEQUE / DRAFT ISSUE REGISTER

10.5.1 Whenever a payment is proposed to be made by cheque, the Bank Voucher, the Cheque Drawal Register and the Cheque should be put up to the authorities concerned for approval/ authorization/attestation of the payment. The Cheque Drawal Register shall be maintained by the cashier of the concerned office.

10.6 CASH BOOK / BANK BOOK

10.6.1 Up-keep

- I. An account of the cash transactions should be maintained in the cash book for executives of the Corporation in the capacity of Cheque Drawing and Disbursing Officers. Executives entrusted with Advance should render accounts of their disbursement in a statement of expenditure in Form No.-25 which should be adjusted through a Journal Voucher.
- II. The Cash Book / Bank Book is one of the most important account records of the Corporation. The Cash Book/Bank Book is computerized. However hard copies of the Cash Book/Bank Book should be taken out each month, and balanced and preserved under the signature of the cashier and D.D.O. in shape of bound booklets.

10.6.2 Surprise Check

The Divisional Managers and Manager (Finance) in-charge of cash book may exercise surprise check of the cash balance at least once in a quarter year and record in the form of a note (specifying the actual cash) on the body of the hard copy of the cash book. The actual balance of cash in the chest should be stated both in words and figures.

10.6.3 Rectification of Errors

- i. As the Cash Book is kept in the computer either offline or online, no correction will be made by deleting any entry already made because the Cash Book is balanced with each transaction instantly. Therefore all corrections in amounts will be made through a reversal Cash /Bank Voucher.
- ii. If a mistake is detected in an entry in a Cash Book / Bank Book involving classification, name of work and name of party etc., the correction should be made through Journal Voucher.

10.6.4 Closing and Balancing of Cash Book / Bank Book

I The Disbursing Officer of the Corporation shall check all the entries in his Cash Book (hard copy) as soon as the transactions for a month is closed. The printout copy of the Cash Book should be signed by him at the end of the month and such signature should be understood fixing responsibility on him for all entries of the month inclusive of the closing balance.

Note: The following is the memorandum of some of the more important parts of the verification of the hard copy of the Cash Book / Bank Book by the Drawing and Disbursing Authority.

- 1) Compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing at the same time that it bears (i) a payment order recorded by himself or competent authority and (ii) The certificate of disbursement signed by himself or an authorized subordinate i.e. "paid by me vide cheque No. / cash."
 - 2) Compare each entry of payment into the Bank with the counter-foil of the deposit slip and satisfy himself that the amount have been actually credited into the bank.
- II. The actual balance of cash in chest should be counted on the last working day of each month, i.e. immediately after closing the Cash Account of the month. Where it is not possible, the Cash Balance may be counted on the first working day of the following month before any disbursement is made on that date. The details of the actual balance should be recorded in the Cash Book as the opening entry of the month and a certificate of the count of cash, specifying both in words and figures, the actual cash balance should be recorded below the closing entry of the month. The certificate should be signed by the disbursing authoring who should invariably date his signature.

III Cash found surplus or short in verification

Whenever, on the contents of the cash chest being counted, the balance as per the Cash Book is found to be incorrect it must unless the error can be detected and set right at once, be made to agree with the actual Cash Balance by making the necessary receipt or payment entry. "To cash found surplus in chest" under "miscellaneous deposits" or "by cash found deficient in chest under" miscellaneous advances against staff as the case may be. The administrative action to be taken on the occurrence of surplus and a deficiency must depend on the nature of each case and further reconciliation.

10.6.5 Bank Reconciliation

- I. A bank reconciliation statement should be prepared every month to settle the difference between the bank balance in the Bank Book of the Corporation and the Pass Book of the Bank concerned.
- II. Credits afforded in the bank pass book through NEFT/RTGS transaction without being responded in the Corporation Bank Book should be traced to the source of transfer and purpose thereof.

10.7. CHEQUE BOOK

The following procedure will be followed in regard to indenting, safe custody, issue and accountal of cheque books.

- 10.7.1 Cheque Books required by authorities declared as cheque drawing authorities to draw on accredited bank are obtained by him from local branch of the accredited bank.
- 10.7.2 Cheque Books should on receipt be carefully examined by the cheque drawing authority who should count the number of forms contained in each and record a certificate of count on the fly leaf.

- 10.7.3 Cheque Books must be kept under lock and key in the personal custody of the authority concerned.
- 10.7.4 The cheque drawing authorities will requisition their requirement of cheque books to the accredited bank and the accredited banks well in advance and supply the cheque books on the basis of indents received by them from cheque drawing authorities.
- 10.7.5 A stock register of cheque books should be maintained to keep an account of the receipts, issues and balances of cheque books.
- 10.7.6 When the cheque drawing authority is changed for administrative reasons, the relieving authority will take charge of the unused cheque book as well as partly used cheque book mentioning note of the fact in the register of cheque Books.

10.8. RECEIPT BOOKS

The following procedure will be followed in regard to indenting, safe custody, Issue and accountal of the Receipt Books.

- 10.8.1 The Receipt Books will be printed by the Head Office in triplicate on three different colour papers.
- 10.8.2 Each Book shall contain 50 Receipt leaves Book number and Receipt number shall be machine numbered. Reversible carbon paper shall be used.
- 10.8.3 The Head Office shall keep complete record of the Receipt Books printed and supplied to Divisional Managers and for its own use.
- 10.8.4 The receipt Books must be kept under lock and key in the personal custody of the designated authority authorised to sign them on behalf of the Corporation.
- 10.8.5 Before a Receipt Book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the authority in charge of the book. Counter foils of the used Receipt Books will be kept in his personal custody.
- 10.8.6 A stock register of Receipt Books should be maintained to keep an account of receipts, issues and balances of receipt Books.
- 10.8.7 In case of change of the authority the relieving authority shall take charge of the unused receipt Books mentioning note of the fact in the register of Receipt Book.

10.9. CUSTODY OF CASH

- 10.9.1 Corporation money in the custody of the Divisional Manager/ Head Office should be kept in strong treasure chest secured by double lock system and keys should be kept with separate persons as decided by the D.D.O. The duplicate keys of chest should be placed in separate sealed covers and lodged with one senior executive of the Head Office. A duplicate key register should be maintained and once a year in the month of April, the keys should be sent for, examined and returned under fresh seal and a note being made in the register that they have been found correct.

10.10. INTERPRETATION

- 10.10.1 In case any provision contained in chapter 10 does not agree with provision contained in chapter 9 then the mater should be referred to the FA who decision shall be final.



CHAPTER - 11

DEPOSITS

11.1. INTRODUCTORY

11.1.1 Deposit transactions of the corporation shall be of two kinds.

- I. Deposit repayable which pass through the regular accounts of the Corporation.
- II. Interest bearing securities.

11.1.2 Deposits of the first kind comprise transactions of the following classes; which are passed through the head Deposit Repayable.

- Earnest Money Deposit of Contractors.
- Security deposits of contractors / suppliers deducted from the running accounts.
- Credit to sundry creditors.
- Miscellaneous deposits.

“The detailed Accounts of deposits will be kept in Ledger Form showing Agency-wise opening Balances, Credits, Debits and Closing Balances in each month.”

11.1.3 Earnest money deposits: Demand drafts received from contractors along with tender as Earnest money will be kept under this sub head after encashment.

11.1.4 Security Deposits of Contractors / Suppliers

- a. Percentage deductions for security deposits, made from contractors' bill should be credited to the head “Security Deposits of Contractors”.
- b. Without the special orders of competent authority, no security deposit should be repaid or retransferred to the depositor, or otherwise disposed off, except in accordance with the terms of his agreement.
- c. The depositor's acknowledgement should be obtained in all cases of security returned.

11.1.5 Miscellaneous Deposits

- a. All other deposits are classed as miscellaneous deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot be determined at once.
- b. Balances of deposits unclaimed by the contractors/suppliers for more than three complete account years of becoming due may be credited to corporation accounts as lapsed deposits which may be refunded under special orders of the C.M.D.
- c. Before refund of deposits, otherwise in order is allowed or the amount outstanding in deposit account is converted into interest bearing security, the original realisation should be traced and a reference to the repayment should be so recorded against the original entry in the Measurement Book where the running bill / final bill was passed for payment so as to make the entertainment of a double or erroneous claim impossible. A certificate for such a note having been made, should be recorded in all bills/vouchers for refunds stating “a note of this refund has been kept at the place of original entry (M.B.(s) No. at page (s)/ Cash book Vol at page).

11.2. INTEREST BEARING SECURITIES

11.2.1 Contractors are required to deposit earnest money at the time of submission of Tender and initial security at the time of acceptance of tender in the form of interest bearing securities as per the terms and conditions of Detail Tender Call Notice.

Note: *Demand Drafts of scheduled banks drawn in favour of the Corporation may be accepted towards EMD and ISD as per the conditions of detail Tender call Notice which will pass through the regular accounts of the Corporation.*

11.2.2. The Forms of interest bearing securities will be Post Office Savings, Bank Deposits, Post office Term Deposits, National Savings Certificate and Fixed Deposit Receipts of scheduled banks duly pledged in favour of Odisha State Police Housing and Welfare Corporation.

Note: *The Company Secretary is the authorized officer of the Corporation to issue pledge letters to the banks and post offices.*

11.2.3 Irrevocable Bank Guarantees from the scheduled banks tendered by a contractor may be accepted as security when the Bidding Document provides for it. However it is the duty of the authority accepting the Bank Guarantee to obtain confirmation of its genuineness directly from the bank issuing the bank guarantee, without any third party intervention. The authority accepting the Bank Guarantee should keep it in his safe custody and hand it over to his successor when a change of charge occurs. Details of the bank guarantees should be entered in the Register of Interest Bearing Securities.

11.2.4 Transactions connected with interest bearing securities do not pass through the Cash Book / Bank Book and consequently the regular accounts of the Corporation. A register of receipt & disposal of these securities should be kept in Form No.-23 Register of interest bearing securities / Bank Guarantees.

11.2.5 The validity dates of bank guarantees should be carefully watched. The BG. Should be renewed/ extends at least 30 days before the date of expiry of the validity or else the B.G. should be encashed to safe-guard the interest of the corporation

11.3. REFUND OF DEPOSIT

11.3.1 EMD, ISD and percentage deduction of SD from running bills of contractors and suppliers which constitute security against performance of contract, are refundable after one year from the actual date of satisfactory completion of the work and payment of final bill. However, the security deposits of labour contractors may be refunded after six months of completion of work.

11.3.2 EMD and ISD can be refunded after one year of completion of work if there is inevitable delay in payment of final bill provided the final bill has been checked and found to be a plus bill after recovery of all dues.

11.3.3 Additional performance SD can be refunded on satisfactory completion of work and on receipt of final bill is Division Office.

11.3.4 Application for refund of security should be made in Form No.-9 and submitted to the concerned APM. The APM shall submit the same to the DPM with his recommendation and the DPM in turn shall submit it to the Divisional Manager with appropriate recommendation. The Divisional Manager before allowing refund shall trace the original credits in the Deposit Register and Cash Book and shall order refund keeping a suitable note against those original entries to make second claim impossible.

CHAPTER-12

AUDIT

12.1 STATUTORY AUDIT

As per the Articles of Association.

12.1.1 Once at least in every financial year the accounts of the corporation shall be examined and the correctness of the profit and loss account and balance sheet ascertained by one auditor.

12.1.2 The auditor will be a Chartered Accountant Firm appointed from the panel of C&AG India, New Delhi / The A.G. (Audit) Odisha, Bhubaneswar.

12.1.3 The auditor is free to comment on the accounts of the corporation. The auditor's report should be in the prescribed form as per provisions of the Company Act.

12.2 SCOPE

12.2.1. The audit will be carried out in accordance with the prescribed accounting and audit standards and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting audit special attention should be paid to the following :

12.3 ACCESS TO RECORDS AND DOCUMENTS

12.3.1. The corporation as well as its Divisional Units should provide the auditor access to all legal documents, correspondence, financial manual, transaction records and any other information as deemed necessary by the auditor.

12.4 INTERNAL AUDIT

12.4.1 The corporation shall appoint internal auditors as a management aid to ensure the true and fair record of accounts. As the primary business of the corporation is execution of civil construction works, the auditors should have experience in construction sector audit as well as commercial audit.

12.4.2 The period of audit will be for one financial year and may preferably be carried out in two phases of six months each ending on 30th September and 31st March. The appointment letter of auditor should contain details of the date of commencement of audit, completion of audit work in each phase, the dates by which reports are to be submitted and the phase wise fees payable. It should also specify the minimum period the audit team must visit each division.

12.4.3 The scope of Internal Audit shall be:

To ensure that the accounting and financial management systems remain reliable and effective in design and assess the extent to which they are being followed.

- To review the efficacy, adequacy and application of accounting, financial and operating controls and thereby ensuring the accuracy of the books.
- To verify that the system of internal check is effective in design and operation in order to ensure the prevention of and early detection of defalcations, frauds, misappropriations and misapplication.
- To identify areas of significant inefficiencies in existing systems and to suggest necessary remedial measures.
- To confirm the existence of financial propriety in all decisions and verify compliance to Government and statutory requirements.
- To review the performance of various functions in the light of performance budgeting.
- To associate with the executives of the corporation in their surprise checks and inspections whenever asked for.
- To analyze the advances, if any, against the contractors and creditors and comment on the steps taken by the corporation for recovery of the dues from the user agencies and also suggest remedial measures.
- To report compliance of internal audit observations outstanding as at the end of the year.
- To report that tax deduction at source are being made in all cases as applicable under the Income Tax Act, VAT Act and Other statutes at prescribed rates and deposited with concerned authorities within prescribed time and also that the corporation is complying with all statutory requirements under the said laws.
- Routine errors or omissions or commissions noticed during the course of internal audit may be got rectified on the spot.

12.4.4 Extent of internal audit

- The internal auditor will review all the contracts the tenders of which have been accepted by the Chief Engineer and other higher authorities and 20% of the contracts accepted by the Divisional Managers.
- The Internal Auditors will conduct 100% vouching of Payment Vouchers both bank and cash and Journal Vouchers.
- While conducting internal audit in a subsequent phase the auditor will ensure that the compliance report to audit observations of earlier reports is made and corrective action taken on those points are furnished in the Audit Report of subsequent phase.

12.4.5 Reports

The auditor shall discuss results of audit with the Divisional Joint Manager of the Division in case of Division Audit and with the Financial Advisor / C.M.D of the Corporation in case of audit of Head Office and important observations should be brought to their notice for taking timely corrective action. The report should be prepared after duly taking into account the facts brought out in discussion. No suppositions, assumptions or allegations should be included in the report. Only facts should be mentioned and inevitable conclusions drawn. There should be no reference to responsibility being fixed for any irregularity.

12.4.6 Submission of Internal Audit Report

In case of audit of the Division, one copy of the report is to be sent to the concerned Division and another copy to the Head Office. In case of Head Office, one set of report will be submitted to the CMD.

12.4.7 Replies to the Internal Audit Report

In case of Division Office, the Divisional Joint Manager will furnish replies to the internal audit report on his own knowledge, as far as possible to the Head Office which will be reviewed there for final settlement. In case of Head Office, necessary compliance will be prepared to the internal audit report and place before the Board of Directors for final disposal.

12.5. QUALITY CONTROL & TECHNICAL AUDIT

12.5.1 Quality control is essential to achieve the targets of standardized quality of finished work. It ensures that the work is executed in different phases in a predetermined manner laid down and specified.

12.5.2 To achieve this objective, the OPH&WC shall have an Internal Technical Audit and Quality Control Wing in its organization.

12.5.3 The Quality Control and Internal Technical Audit Wing shall be managed by a Senior Technical Officer not connected with the execution of work.

- 12.5.4** (a) The primary responsibility for ensuring quality of work as per specification is borne by the Engineer in-charge and his subordinate construction staff.
- (b) The Engineer – in – charge should ensure that construction materials are obtained from the approved source and quarry.
- (c) That the laboratory tests as laid down in the specification are carried out at appropriate time and at appropriate frequency. Materials and finished items of work not conforming to prescribed standards are promptly rejected.

12.5.5 The Duty of Senior Technical Officer (STO)

- a) The STO should conduct site inspections to at least 8 works in a month covering all Divisions. The main purpose of his inspection is to monitor the physical progress of the work as well as compliance to quality and specification during construction

with special attention to departmentally executed works. During his inspection he may call for any record connected with the work and the Engineer – in – Charge shall be required to put up relevant records before him.

- b) The STO should cover the following points during his inspection and submit report to C.M.D. through the Chief Engineer.
 - i. Quality of finished work
 - ii. Test result of materials
 - iii. Proportionate progress with reference to time.
 - iv. Deviation in quantity of work
 - v. Extra-items
 - vi. Payment schedule to contractors
 - vii. Any other matter as prescribed by CE/CMD

12.6 POWER TO AMEND AND REMOVE DIFFICULTY

If any difficulty arises in giving effect to the provisions of this manual, the Board of Directors of the Corporation, may, by resolution, not inconsistent with the provisions of the rules, resolution or order made by the Government in that regard, remove the difficulty and amend the said provision, if required.



LIST OF FORMS

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THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 1

COMPLETION REPORT

1. (a) **Name of the work :**
 - (b) Location of the work :
 - (c) District :
 - (d) Name of the user agency :
 - (e) Name of the Govt. Dept./Statutory agent :

2. **Project Details :**
 - (a) Computer Code No. :
 - (b) Scheme and Financial Year :
 - (c) AA Cost :
 - (d) Cost escalation (including supervision charges) on account of
 - (i) Tender premium
 - (ii) Authorised variation/deviation
 - (iii) Price escalation (Departmental execution)
 - (iv) Price escalation (Contractual)
 - (v) Others (Specify)
 - (vi) Total cost escalation claim
 - (e) Final project cost (c + d) :
 - (f) Amount paid by the user agency :
 - (g) Balance payable by the user agency (e – f) :

3. **Project Execution Details :**
 - (a) Departmental agency (Work Order No./ amount):
 - (b) F2 contract basis (Agreement No./Amount) :
 - (i)
 - (ii)
 - (iii)

4. (a) Date of commencement :
(b) Stipulated date of completion :
(c) Actual date of completion :
(d) In case of delay in completion, reason thereon :
5. Date of handing over of the project :
(Attach copy of handing over note)
6. Whether work executed as per original plans :
and drawings or revised plans and drawings
(Attach copies of all plans and drawings)

CERTIFICATE

Certified that the project work mentioned above has been completed as per approved drawings and designs and handed over on (Date) and the final project expenditure is Rs..... Steps have been taken to realize the amount mentioned at line 2(g) Rs..... from the user Agency.

Joint Manager..... **Division****Seal & Date**



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 2

REGISTER OF SANCTIONED ESTIMATE

Office

Financial Year :

Sl. No.	Name of Work	Computer Code No.	Amount	Authority who sanctioned the Estimate with order No.	Signature	Remarks
1	2	3	4	5	6	7



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 3

CLAIM OF TENDER PREMIUM

1. Name of user agency :
2. Name of the Project / Code No. :
3. Name of the Scheme & Financial Year :
4. Reference to order No for acceptance of tender:
5. Claim Format :

Sl. No.	Item of work	Estimated cost as per A/A (In Rs.)	Tender Cost (in Rs.)
		"A"	"B"
(i)	Civil Cost		
(ii)	Internal Electrification		
(iii)	Internal PH & SI		
(iv)	Other Items (if any)		
(v)			
(vi)			
(vii)			
(viii)	TOTAL :		
(ix)	Tender Premium Amount (B – A)		
(x)	Add : Supervision charges @ 10%		
(xi)	Total cost escalation (ix + x)		
(xii)	Revised cost of the work		

6. Claim of Tender Premium Amount (Fig. (xi)) :

Encl.: Copy of order of tender accepting authority

Joint Manager (D & D)

Chief Engineer



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 4

QUANTITY DEVIATION & COST ESCALATION CLAIM

1. **Name of the Division** :

2. **Name of the work** :
 - (a) Location of the work :
 - (b) Name of the District :

3. **Project Details :**
 - (a) Computer Code No. :
 - (b) Scheme and Financial Year :
 - (c) AA Cost :

4. **Project Execution Details :**
 - (a) Departmental (Work Order No./amount):
 - (b) F2 contract basis (Agreement No./amount):
 - (i)
 - (ii)
 - (iii)

5. **Actual Date of Commencement/ Completion :**

6. **Details of Quantity Deviation & Cost escalation**
 - (a) Civil Cost :
 - (b) Internal Electrification :
 - (c) Internal PH & SI :
 - (d) Others :
 - (i)
 - (ii)

(iii)

(iv) Total (d)

(e) Total (a to d)

(f) Add supervision charges

(g) Grant total (e + f)

7. Brief Details of the work with justification :

(Attach copies of deviations statement and cost escalation statement)

8. Details of probable deviation item wise / Amount :

(a) :

(b) :

(c) :

(d)

9. Progress made as on date :

(Both Physical and Financial)

10. Additional Fund Requirement 6 (g) :

11. Any other relevant information :

:

Official Seal & Date

Joint Manager

.....
Division



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 5

REGISTER OF TENDER NOTICE

Name of Office :

Name of FY :

Sl. No.	Dispatch/ Issue No. of the Notice	Bid-identification No.	Name of work	Estimated cost	Name of Newspaper and date of publication	Remarks / Initials
1	2	3	4	5	6	7



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 6

FORM OF TENDER SALE REGISTER

- 1) Name of work
- 2) Amount put to tender
- 3) Bid Identification No
- 4) Place of sale
- 5) Date and Time of commencement of sale
- 6) Date and time of close of sale
- 7) Cost of Tender Paper

Sl. No.	Receipt No./ Date in support of sale	Amount receipt	Mode of realization of cost/ cash/ D.D. No. Etc.	Remarks
1	2	3	4	5

Total No. of Tender Paper sold

& Amount realized as cost

Cost received and entered in cash book

Of..... Office at Page:-.....

Sale closed at Dt.....

Cashier

Head of Office



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 7

TENDER OPENING REGISTER

1. Name of the Work (Code No.) :
2. Estimate Cost put to tender :
3. Bid identification No. :
4. No. of Tender papers sold :
5. Date & Time of opening of Tender :

Sl. No.	Name of Bidder & Address	Class of Rgn. and validity	Amount of EMD	VAT Clearance	PAN Card	Affidavit if any	Remarks	Signature of Bidder
1	2	3	4	5	6	7	8	9

Total No. of Tender paper received :

Signature
(Technical Member)

Signature
(Accounts Member)

Signature
(Tender Opening Authority)



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 8

REGISTER OF AGREEMENTS

Name of the Office :

Financial Year :

Date	Agreement No. with suffix F2/P1/K-2 etc	Name of work	Name and address of contractor	Agreement Value	Letter No. of written order to commence work	Stipulated date of commencement	Stipulated date of completion	Signature of the DM
1	2	3	4	5	6	7	8	9



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 9

APPLICATION FOR REFUND OF SECURITY DEPOSIT

1. Name of the Contractor :
2. Name of the Work (Code No.) :
3. Agreement No. :
4. Date of commencement :
5. Stipulated date of completion :
6. Actual date of completion :
7. Statement of securities :

Running bill / Final bill No.	Payment adjustment voucher No.	Reference to MV NO. & Page of Pass Order	Amount of SD received
1	2	3	4

TOTAL

Signature of Contractor

8. Certificates by APM / DPM

- a) Whether any defect noticed during defect liability period :
- b) Whether defects rectified :
- c) Whether any corporation dues outstanding against Contractor :
- (d) Recommendation of APM & DPM :

Signature of APM

Signature of DPM



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. – 10

FORM OF APPLICATION FOR E.O.T.

(To be submitted in Triplicate)

- 1) Name of work:-
- 2) Agreement No.-
- 3) Name of Contractor-
- 4) Agreement Value-
- 5) Stipulated period of Completion-
- 6) Stipulated date/ completion-
- 7) Extension if any granted earlier-
- 8) Present status of works (In progress / Completed on):-

Part-A: (To be filled in by the Contractor)

Sl. No.	Nature of hinderance	Date of Occurrence of the Hinderance	Time period of the Hinderance (in days)	Extension of time required (in days)	Overlapping period if any (in days)	Net extension required	Proof of Hinderance	Remarks
1	2	3	4	5	6	7	8	9
1								
2								
3								
Total extension required								

Certificates:- I shall claim the following benefits during the extended period.

- Benefit of price escalation:
- Other claims (specify)
- No claim
- (Delete and initial items not applicable)

Signature of Contractor

Date

Part-B

Recommendations of the APM in charge:-

The hindrances are/ are not genuine. EOT up to..... is/ is not recommended.

Submitted to DPM..... For necessary action

Through forwarding Memo No..... Dt.....

APM

..... Project

Part-C

Recommendations of the DPM in charge:-

The hindrances are/are not genuine. EOT up to..... is recommended / is not recommended.

Submitted to the Divisional Manager/ DM..... Project for necessary action

Through forwarding Memo No..... Dt.....

DPM

..... Project

Part-D (To be filled is by the Project Manager Office)

i) Extension of Time due to hindrance

Sl. No.	Nature of hinderance	Date of Occurrence of the Hinderance	Time period of the Hinderance (in days)	Extension of time required (in days)	Overlapping period if any (in days)	Net extension recommended
1						
2						
3						

Total time extension recommended on account of hindrance.....

ii) Extension of Time due to extra work :-

a) Value of extra work as per sanctioned Deviation Statement vide Letter No.....:

b) Total time extension recommended on account of additional work proportionately

$\frac{\text{Value of variation}}{\text{Value of Contract}} \times \text{Stipulated time of completion} = \dots\dots\dots \text{ days}$

iii) Total time extension recommended (i+ii)=..... days

iv) EOT granted previously vide order No..... Dt..... for..... days

v) Net extension of time now recommended (iii)-(iv)= Days

Sd/-----

Divisional Manager

Part (E) Recommendation of the G.M.

EOT for a period of day/ sanctioned / recommended and submitted to Chief Engineer OSPH&WC Corporation for necessary action.

G.M.

Part (F) Order of Extension of Time by competent authority

- a) Extension of time is sanctioned in favour of the contractor for other work being executed through Agreement No..... for a period of days. The stipulated date of completion is re-scheduled to
- b) The EOT is granted with/ without the benefit of price Escalation.
1. The EOT is granted with/ without any liquidated damages.
- c) EOT is refused. The Contractor should complete the work within the stipulated period with accelerated progress.
- d) EOT is refused Steps may be taken to terminate the contract on due notice to the contractor to show cause.
(Delete whichever is not applicable)

Sanctioning Authority

Part (G) Letter of Sanction of EOT

From..... Letter No.

To Date

Sub:- Sanction of EOT for the work Agreement

Dear Sir,

With reference to your application for grant of EOT, the undersigned in pleased to inform you that extension of time for..... days has been granted in your favour with/ without benefit of price escalation during the extended period and with/ without levy of liquidated damages.

The stipulated date of completion is re-scheduled to Dt. consequent upon sanction of extension of time.

Please accelerate the progress of work as per the revised work programme.

Yours faithfully,

Divisional Manager

Copy to:- a) Tender accepting authority
b) Sub Divisional Manager
c) APM in charge
d) Accounts Branch (Bill Clerk)



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 11

FORM OF DEVIATION STATEMENT

Name of Work:

Agreement No:

Contractors Name:

Affected Items:-

Item of Work	Quantity as per Agreement	Rate	Amount	Revised Quantity	Rate	Amount	Less (4-7)	Excess (7-4)	Reasons
1	2	3	4	5	6	7	8	9	10
a)	Agreement Item								
	1								
	2								
	3								
	.								
	.								
	Total of (a) - - -								
b)	New/ Substituted Items								
	Item 1								
	2								
	3								
	.								
	.								
	.								

Total of (b) ———— Rs.....
items

- c) Grand Total (a+b)
- d) Net amount of variation i.e. excess/ Less:-
- e) Percentage of deviation/ variation in comparison to original contract price

Signature of
With remarks

Signature of
D.P.M.
With remarks

Signature of
Dy. Finance Manager of
Division Office
With remarks

Signature of
Divisional Manager
With remarks/order

Signature of GM
With remarks / order

Signature of CE
With remarks / order

Deviation statement for Rs.
being percent excess / Less
than the agreement value is accepted.

Accepting Authority



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 12

FORM OF SUPPLEMENTARY AGREEMENT

1st/ 2nd/ 3rd..... supplementary Agreement to

Agreement No.-----

In confirmation with Order No. dt..... of the (authority)
..... this supplementary agreement is executed between the OPHWC & the Contractor
..... for the work this day
dated

Additional BOQ

Sl. No.	Item of Work	Unit	Rate	Amount		
1	2	3	4	5	6	7
1						
2						
3						
4						
.						
.						
.						
.						
.						

Total — — —

NB:- All other terms and conditions of the original Agreements remain unchanged.

Contractor

Engineer



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

By speed post/ FAX/E.mail

FORM NO. – 13 (A)

**Form of Letter to Commence Work
WORK ORDER (DEPARTMENTAL)**

Letter No. _____

Dated, _____

From

The Chief Engineer,
OSPH & WC, Bhubaneswar

To

The Divisional Manager/Jt. Manager,
OPH&WC, _____ Division

Construction of _____ at _____ under scheme _____ year _____
_____ in the District of _____ should be started immediately as per the approved drawing No. _____
and completed within the estimated provision of Rs. _____ (Excluding _____ % Supervision Charges).

The stipulated time period for completion is _____ months from the date of issue of Work Order or approval of the Site Plan by the competent authorities whichever is later.

Yours faithfully,

Chief Engineer,
OSPH & WC, Bhubaneswar

Memo No. _____ / Dated the, _____

Copy to General Manager / Manager Finance / Deputy Project Manager / Assistant Project Manager for information and necessary action. **The project is assigned Account Code No**

Chief Engineer,
OSPH & WC, Bhubaneswar



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

By speed post/ FAX/E.mail

FORM NO. – 13 (B)

**Form of Letter to Commence Work
WORK ORDER (CONTRACTUAL)**

Letter No. _____ / Dated the,

From _____

To _____

(Name and address of Contractor)

Sub:- Order to proceed with work “.....
.....

Agreement No:-

Dear Sir(s),

- 1) Consequent to your furnishing the ISD/ performance Security Deposit and signing the Contract agreement you are directed to proceed with the work under subject reference immediately.
- 2) Please note that the time stipulated for completion of the work shall be reckoned from Dated.....
- 3) You are requested to contact the Deputy Manager (complete address) for taking possession of site and starting the work.
- 4) You are requested to furnish name, address, Specimen signature and Pass-port size photograph of your personnel who shall take instruction at site and sign the site order book and other routine papers on your behalf.
- 5) You are advised to quote the agreement no. _____ for reference in all future communication.

Yours faithfully,

Encl.:- Certified Copy of Agreement

Divisional Manager (Tender / CE)

Copy to:- CE / GM / M.F/ D. P.M./ A.P.M. for information and necessary action. A copy of the agreement in enclosed. **The work is allotted Accounts code**

Divisional Manager (Tender / CE)



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 14

SITE ORDER BOOK

Name of Division :

- 1) Name of Work :
- 2) Agreement No. :
- 3) Agreement Value :
- 4) Name of contractor :
- 5) Stipulated date of commencement
with reference to letter no. of work order :
- 6) Actual date of commencement :
- 7) Stipulated date of completion :
- 8) EOT if any :

Sl. No.	Date	Remarks of the inspecting Officer or Contractor with signature below the remark	Action taken by whom and when (to be filled in by party at col-5)	Remarks and initials of Officer with designation up-dating claim-4
1	2	3	4	5



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 15

MATERIAL AT SITE A/C

Name of Work:

Name of APM/Section :

Code No.:

Name of Items :

Sl. No.	Date of Receipt / Date of Issue	From whom received / To whom issued	Reference to MB / Page	Qty. Received	Qty. Issued	Balance	Initial of APM
1	2	3	4	5	6	7	8

N.B :- Separate page/folio should be allotted to each item



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 16

GOODS TRANSFER NOTE

Part – I (Requisition)

- a) Name of Work (Code No.) :
where materials are required
- b) Name of the Sub-Division / Division :
- c) Name of the agency/Contractor :
to pay the cost
- d) Full description/ specification of :
materials requisitioned
- e) Quantity indented :
(Figures and words)
- f) Name of officer authorized to :
receive the materials
- g) Specimen signature of authorized officer :

Signature of APM

Signature of DPM

Signature of DM

Part – II (Issue)

- a) Name of Work (Code No.) :
from where issued
- b) Name of the Sub-Division / Division :
- c) Full description/ specification of :
materials issued
- d) Quantity issued (both in figures and words):
- e) Reference to Folio No. of MAS Registers :
- f) Value chargeable :

Signature of APM

Signature of DPM

Signature of DM

Part – III (Acknowledgment)

Received the materials as mentioned
against item (d) of part - II

Signature of authorized
Receiving Officer



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 17

LOG BOOK OF VEHICLE / MACHINERY

1. Name of Officer in Charge of vehicle/ machinery :
For the month of :

2. Name, Make, Model of the :
vehicle/ machinery

Date	Initial Meter reading	OB of POL in tank	POL issued	Total	Closing Meter reading	Kilometers run/Hours Run	POL consumed	Closing balance of POL	Purpose of use with details	Signature of Operator	Officer
1	2	3	4	5	6	7	8	9	10	11	12

Total :

Efficiency : POL per Hour / POL per Km.

Signature



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 18

REGISTER OF DISMANTLED MATERIALS

Name of the item : _____ For the FY : _____
Name of Section : _____
Name of Sub-Division : _____
Name of Division : _____

Date	Source of Receipt	Return to MB NO./ Page	Unit	Quantity received	Reference to disposal	Signature
1	2	3	4	5	6	7

TOTAL :

Signature of APM

Note : Separate folio to be allotted to each individual item.



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 19

SURVEY REPORT

Name of Section :
Name of Sub-Division :
Name of Division :

Sl. No.	Name of the material	Source of Accounts i.e. MAS / Dismantled / Fixed Assets Folio No.	Unit	Quantity	Book value	Scrap value as proposed by APM	Remarks of DPM / DM / CE
1	2	3	4	5	6	7	8

Total Items

The survey report is sanctioned at offset

Value of Rs.....

Sanctioning Authority



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 20

MEASUREMENT BOOK ISSUE REGISTER

Office

Fy

Sl. No.	MB Number	To whom issued	Date of Issue	Signature of the Issuing Officer	Acknowledgement of receiving Officer
1	2	3	4	5	6



**THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22**

FORM NO. - 21

REGISTER OF BILLS

Division/ Sub-Division/ Head Officer

For the Year

Sl. No. of Item	Date of receipt	Name of Sub-Division / Division to which the bill pertains	Name of Work	Name of Contractor	Amount of the Bill	Reference to Measurement Book			Date of last payment, if a running account bill	Signature of receiving clerk in Division / Sub-Division/ Head Office	Date on which cheque is drawn	Initial of Divisional Manager/ Authorized Disbursing Officer	Reference to Voucher No. & Date	Initial of Deputy Manager (Finance)/ Manager (Finance)	Remarks
						No	Page	Date of recording of measurements							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 22

ACCOUNT OF ADVANCES / IMPREST

Name of the officer :
rendering account

Date	Receipt Side		Payment Side			
	Source of receipt	Amount Received	Date / Voucher No.	To whom paid	Amount	Chargeable work/ Head of Account
1	2	3	4	5	6	7

TOTAL :

Closing Balance

Signature



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 23

REGISTER OF INTEREST BEARING SECURITIES

Name of Office :

Sl. No.	Date of receipt	Name of the Agency from whom received	Name of Work (Code No.)	Bid identification No. / Agreement No. / Year	Particulars of Interest Bearing security		Signature of the Officer	Note of Refund			
					No.	Amount		Date of refund / forfeiture	Amount	Signature of Agency	Signature of Officer
1	2	3	4	5	6	7	8	9	10	11	12



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 24

FORM OF NOTICE TO SHOW CAUSE

From.....

Letter No.....

To.....

Date.....

Sub:- Name of Work:-

Agreement No:-

Notice under clause (2) of the contract

Dear Sir,

Please refer to the above subject.

- The work was stipulated to commence from dt..... but you have not started the work as on today.
- The work was programmed for financial progress of Percent by Dt..... But you have not achieved the mile stone.
- The work was stipulated for completion by Dt..... but you have not yet completed the work.
- By non-commencement of the work/ by non-achievement of mile stones/ by non-completion of work within stipulated/ extended period you have made yourself liable to pay compensation/ liquidated damages to the Corporation under clause 2..... Of the contract.
- The estimated amount of compensation/ liquidated damages leviable amounts to Rs.....
- This amount exceeds 10% of the agreement value leading to fundamental breach of contract.
- This amount exceeds the whole of your security deposit available with corporation.
- *Delete whichever is not applicable.*

You are therefore called upon to show cause as to why the estimated compensation/ LD should not be recovered from you/ and or why the contract should not be terminated.

Your reply should reach the undersigned within fifteen days from the date of issue of this letter. If no reply is received within the stipulated date or your reply is found insufficient, action as per the conditions of the contract shall be taken without any further notice.

Yours faithfully,

Project Manager



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

By RP (AD)/ FAX Email

FORM NO. - 25

LETTER INVITING NEGOTIATION

From _____

Letter No. _____

To _____

Date _____

Sub:- Tender for the work _____

Bid identification No. _____

Dear Sir,

Your Tender for the work under reference opened on Dt_____ is in excess of the estimated cost by _____ percent. Therefore, you are requested to submit a negotiated bid for consideration of the Corporation.

Your negotiation bid should be submitted to the undersigned in a sealed cover super scribed "Negotiated Bid". (Not to be opened as ordinary Dak).

Your response to this offer of negotiation should reach this office within seven days of receipt of this letter failing which it shall be construed that you have no interest to negotiate the offer and the tender shall be finalized on its own merit.

This letter of negotiation does not confer any right on you for acceptance of the tender in your favour and is issued without prejudice to the right of the Corporation to accept or reject any or all bids including negotiated bids without assigning any reason there to.

Yours faithfully,

Chief Engineer



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

FORM NO. - 26

PROPOSAL FOR TERMINATION OF CONTRACT

1. Name of work :-
2. Initial Contract Price :-
3. Revised Contract Price :-
4. Stipulated date of Commencement/Completion:-
5. Extended date of completion sanctioned vide order No. :-
6. Value of work done up to date (last RA Bill No / MB No. Page)
7. Value of work not measured if any (approx.)
8. Percentage of Financial Progress:-
9. Percentage of time availed :-
10. List of show cause notices issued(attach copies) :-
11. List of replies received from contractor (attach copies) :-
12. Whether observations in site order book complied by contractor :-
13. Grounds of termination of contract :-

14. Amounts of corporation dues outstanding against contractor
15. What penalty, compensation, liquidated damage proposed :-
16. What are the dues / deposits of the contractor available with corporation
17. If the contract is terminated how is the balance work proposed to be executed :-
18. Submitted to CE for termination of contract :-

**Signature of
Divisional Manager**

19. Orders of GM / CE

Signature of GM/CE



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

By RP/ FAX/ Email

FORM NO. - 27

NOTIFICATION OF TERMINATION OF CONTRACT

From _____

Letter No. _____

To _____

Date _____

Sub:- Termination of Contract Agreement No. _____ Name of work: _____

Dear Sir(s),

With reference to your letter No. Dt. And/or this Office Notice No. Dt., this is to notify you that the contract for the work mentioned above is terminated on ground of fundamental breach of contract (Please specify) with immediate effect/ with retrospective effect from dt..... when you stopped work/ abandoned site and have not resumed work.

You are notified to vacate the site with all your men material, machinery and establishment immediately by Dt.....

Please attend site on dt.....at.....hours to record final measurement of the work failing which the measurement will be recorded ex-parte which shall be binding on you.

Please note that the contract is terminated with levy of compensation/liquidated damages amounting to Rs....., which shall be recovered/adjusted against your final bill and security available with the corporation.

Yours faithfully,

Divisional Manager

CC to-

1. CE
2. GM
3. Dy. PM
4. APM



THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION LIMITED
BHUBANESWAR - 22

By Speed post/Fax

FORM NO. - 28

FORM OF LETTER OF ACCEPTANCE OF TENDER

Letter No. _____ / Date _____

From _____

To _____

(Name and address of Contractor)

Sub:- Acceptance of tender for the work:-

Dear Sir(s),

- 1) Your tender for the work under reference has been accepted by the OSPH&WC at your tendered price/ Negotiated price (Delete whichever not applicable) of Rs. _____ being _____ percent below/ above the estimated cost.
- 2) You are requested to attend this office to execute the agreement within seven days of receipt of this letter.
- 3) You are requested to furnish the following requisites at the time of execution of Agreement
 - a) ISD/ performance SD for Rs. _____ in _____ (form)
 - b) Additional performance SD for Rs. _____ in _____ (form)
 - c) A work programme indicating the sequence and quantity of work to be executed month wise.
 - d) Others (if any)
- 4) Please note that your failure to execute the agreement within the stipulated period on furnishing the requisites may lead to cancellation of the tender with forfeiture of your EMD.

Yours faithfully,

Divisional Manager(Tender).

Copy to: CE/GM/DPM

LIST OF SCHEDULES

(ANNEXURE TO DTCN)

Schedule – A	Certificate of no relation	Page No.-162
Schedule – B	Certificate of employment of unemployed graduate Engineer / Diploma Holders	Page No.-163
Schedule – C	Plants and equipments proposed to be employed by the applicant for use in the work	Page No.-164
Schedule – C	Annexure – I List of Plant and equipments to be deployed on the contract work (Minimum Requirement)	Page No.-165
Schedule – C	Annexure – II Capacity of plants and equipments	Page No.-166
Schedule – C	Annexure – III Certificate to be issued by the engineer in charge under whom the machineries / equipments are deployed	Page No.-167
Schedule – C	Annexure – IV Time schedule for movement of equipments	Page No.-167
Schedule – D-1	List of similar nature of works executed	Page No.-168
Schedule – D-2	List of similar nature of projects in progress	Page No.-169
Schedule – E	Information regarding current litigation, debarring/expelling of tendered or abandonment of work by the tenderer	Page No.-170
Schedule – F	Affidavit	Page No.-170

SCHEDULE – A

CERTIFICATE OF NO RELATIONSHIP

I / We hereby certify that I/We* and/are* **related / not related** (*) to any officer of OSPHWC of the rank of Assistant Engineer and above and any officer of the rank of Assistant/Under Secretary and above of the Home Department, Govt. of Odisha, I/We* am/are* aware that, if the facts subsequently proved to be false, my/our* contract will be rescinded with forfeiture of E.M.D and security deposit and I/We* shall be liable to make good the loss or damage resulting from such cancellation.

I/We also note that, non-submission of this certificate will render my /our tender liable for rejection.

(*) - Strike out which is not applicable

Signature of Tenderer

Date :

SCHEDULE – B**CERTIFICATE OF EMPLOYMENT OF UNEMPLOYED GRADUATE ENGINEER /
DIPLOMA HOLDERS****(For Supper Class / Special Class / “A” Class Contractors only)**

I/We hereby certify that at present the Engineering personnel are working with me / in out firm / company and there Bio-Date are furnished below.

Sl. No.	Name of Engineering personnel appointed for supervising contractor's work with address	Qualification	Date of Appointment	Monthly emolument	Whether full time engagement and continuous	If they are superannuated / retired / dismissed or removed from state Govt./ Central Govt./ Public Sector Undertaking/ Private Companies and or any one ineligible for Government Service
1	2	3	4	5	6	7

I/We also note that, non-submission of this certificate will render my/our tender liable for rejection.

Signature of Tenderer

Date :

CONTRACTOR**CHIEF ENGINEER**

SCHEDULE – “C”

PLANT AND EQUIPMENT PROPOSED TO BE EMPLOYED BY THE APPLICANT FOR USE ON THE WORK

Sl. No.	Name of Equipment	Total requirement			Equipment in hand			Equipment to be procured			Whether documentary evidence furnished	Reference to documentary evidence	Remakes
		No. of units	Kind and Make	Capacity	No. of each	Year of manufacturer and present condition	Present location	No. of each	Capacity	Through lease			
1	2										13	14	16

- A. Construction Equipments
B. Vehicle Truck etc.

Reference Annexure 1 for list of essential equipments for contracts

1. If leased, indicate the date when the current lease expires

Signature

Contractor

Chief Engineer

ANNEXURE – I OF SCHEDULE – C**LIST OF PLANT AND EQUIPMENTS TO BE DEPLOYED ON THE CONTRACT WORK
(MINIMUM REQUIREMENT)**

SL. No.	List of plants and equipments	Requirement	Marks
01			
02			
03			
04			
05			
06			
07			
08			
09			
10			

PASS MARK =**Note :**

1. Capacity of each plant and equipment should be as per specification attached separately
2. The above equipment should either be owned or availed on long-term extended beyond the duration of the work, the authority of which in either case is to be substantiated before award of the work
3. The equipment mentioned above must be included in Schedule "C" and clearly indicated as "Own/Leased".
4. That above list is not exhaustive. All other machinery/equipments as will be required for satisfactory completion of he work shall have to be deployed by the agency
5. For deployed additional sophisticated machinery by the agency for completion of then work, no claim shall be entertained.

ANNEXURE – II OF SCHEDULE – C

CAPACITY OF PLANTS AND EQUIPMENTS

1. a) Tractor The tractor should have minimum capacity of 22 to 50 HP.
- b) Water Tanker The water tanker should be a truck mounted one or as a trailing unit having minimum capacity of 5000 litres.
- c) Smooth Wheeled Roller Weight from 8 tonnes to 10 tonnes
Unballasted : 8 tonnes Approx..
Water Ballasted : 9 tonens Approx..
Sand Ballasted : 10 tonnes Approx.
2. a) Compressor Having capacity of 450 CFM
- b) Water Pump having capacity of 5 HP to 27 HP
- c) Jack Hammer Having capacity of 2 tonnes
- d) Winch with grab Winch having capacity of 5 tonnes and grab having 1 tonne capacity
3. a) Concrete Mixer Batch type concrete Mixer as per IS-1791 / 1985 for capacity of 15 Cum/hour (Title drum type) with power operated side loaded revolution counter, automatic shaker, gear mounted on steel chassis with 4 MS wheels complete with suitable prime mover.
- b) Welding generator having capacity 8 – 15 KW. Immersion type with vibrating Needle of 40 mm / 50 mm/ 60 mm and 4 meter length.
4. a) Diesel Generator having capacity 32 KW
- b) Truck having capacity 12 tonnes
- c) Jeep Diesel jeep having capacity of 16 HP with trailer

CONTRACTOR

CHIEF ENGINEER

ANNEXURE – III OF SCHEDULE – C**CERTIFICATE TO BE ISSUED BY THE ENGINEER IN CHARGE UNDER WHOM THE MACHINERIES / EQUIPMENTS ARE DEPLOYED**

(Not issued prior to 90 days of receipt of tender)

Sl. No.	Name of the machineries / equipments	Identification No./ Engine/ Chassis No.	Capacity	Year of purchase	Condition (Working breakdown)	Since when deployed under him	When it is likely to be released from current assignment

Certified that,

1. I have verified the ownership documents with the identification No. of the machinery/ Equipments.
2. Machines are currently utilized exclusively for the work under the Division.
3. The facts provided are true as on the date of issue of this document to the best of my knowledge.

ANNEXURE – IV OF SCHEDULE – C**TIME SCHEDULE FOR MOVEMENT OF EQUIPMENT/MACHINERY AVAILABLE WITH THE TENDERER FROM ONE SITE TO WORK SITE WHEN THE CONTRACTOR IS EXECUTING SEVERAL WORKS**

Sl. No.	Name of the machineries / equipments	Required No.	Name of the work for which equipment & machineries deployed	Name of the Division under whose jurisdiction equipment & machineries deployed	Name of the place where equipment & machineries deployed	Time schedule for movement of equipment & machineries to work site for use in tendered work

Certified that, the above machineries shall be available solely for this work from the date of mentioned against them.

Signature**CONTRACTOR****CHIEF ENGINEER**

SCHEDULE – “D-1”

**WORKING EXPERIENCE
LIST OF SIMILAR NATURE OF PROJECTS EXECUTED**

Name of Employer	Name of location and name of work	Contract price in Indian Rupees	Item of works	Date of starting the works as per Agreement	Stipulated date of completion of the work as per Agreement	Actual date of completion of the work	Reasons for delay in starting/ completion, if any
1	2	3	4	5	6	7	8

Signature

Chief Engineer

Contractor

SCHEDULE – “D-2”

WORKING EXPERIENCE
LIST OF SIMILAR NATURE OF PROJECTS IN PROGRESS

Name of Employer	Name of location and name of work	Contract price in Indian Rupees	Item of works	Date of starting the works as per Agreement	Date of starting the works as per Actual	Progress of Work as on date	Reasons for delay in execution, if any
1	2	3	4	5	6	7	8

Signature

Chief Engineer

Contractor

SCHEDULE – E

**INFORMATION REGARDING CURRENT LITIGATION, DEBARRING/EXPELLING OF
TENDERED OR ABANDONMENT OF WORK BY THE TENDERER**

- | | | | |
|----|----|--|----------|
| 1. | a) | Is the tenderer currently involved in any litigation relating to the works | Yes / No |
| | b) | If yes : give details : | |
| 2. | a) | Has the tenderer or any of its constituent partners been debarred/ expelled by any agency in India during the last 5 years | Yes / No |
| 3. | a) | Has the tenderer or any of its constituent partners failed to perform any contract work in India during the last 5 years | Yes / No |
| | b) | If yes : give details | |

Note :

If any information in this schedule is found to be incorrect or concealed, qualification application will be summarily be rejected.

Signature

SCHEDULE – F

AFFIDAVIT

1. The undersigned, do hereby certify that all the statements made in the required attachments are true and correct.
2. The undersigned also hereby certifies that neither our firm M/s _____ nor any of its constituent partners have abandoned any road/ bridge/ irrigation/ Building or other project work in India nor any contract awarded to us for such works have been rescinded during the last five years prior to the date of this bid.
3. The undersigned hereby authorise and request (s) any bank, person, firm or corporation to furnish pertinent information as deemed necessary and as required by the Department to verify this statement or regarding my (our) competency and general reputation.
4. The undersigned understands and agrees that further qualifying information may be requested and agree to furnish any such information at the request of the Department.

(Signed by an Authorised Officer of the firm)

Title of Officer

Name of Firm

Date

CONTRACTOR

CHIEF ENGINEER

LIST OF ANNEXURES

Annexure – 1	Working procedure for execution of works under different Construction Corporations in the State	(Page No.-172 to 173)
Annexure – 2(a)	e-Procurement Guidelines (Works Dept. OM No. 1027 Dt.24.01.2009)	(Page No.-174 to 180)
Annexure – 2(b)	e-Procurement Guidelines (Works Dept. OM No. 6572 Dt.04.07.2012)	(Page No.- 181)
Annexure - 3	Standard Running Account Bill Form	(Page No.-182 to 184)
Annexure - 4	Standard DTCN	(Page No.-185 to 201)
Annexure – 5	Standard F-2 / P-1 Agreement (<i>included in DTCN</i>)	(Page No.-202 to 224)
Annexure – 6	Guideline for managemet of project and regulation of payments executed through OSPHWC. (Home Dept. letter no. 28847 Dt.06.08.2013)	(Page No.-225 to 227)
Annexure – 7(A),7(B)	Form of requisition of funds from Head Office by Field Divisions. OSPHWC Order No. 9684 Dt.19.10.2012 and No. 9471 Dt.19.08.2013.	(Page No.-228 & 229)
Annexure – 8	The Odisha State Police Housing & Welfare Corporation Employees Conduct Rules – 2013.	(Page No.-230 to 234)
Annexure – 9	Amended Rule 9(C) of the Bye-Law of OSPH&WC (Disciplinary Action) -2013	(Page No.-235 to 236)

The Odisha Gazette



EXTRAORDINARY
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No. 9133 – 0756650002/2012-W

GOVERNMENT OF ODISHA

WORKS DEPARTMENT

RESOLUTION

The 6th September 2012

SUBJECT – Working procedure for execution of works under different Construction Corporations in the State.

After careful consideration Government have been pleased to adopt the following working procedure in respect of the works to be executed through the Public Sector Undertaking (PSU) Construction Corporations in the State.

1. General Working Procedure

The projects should be executed through tender / e-tender process, as the case may be. However, departmental execution may be taken up where the work is non-responsive in tender / e-tender or due to exigency or on security reasons.

2. Preparation of Plan and Estimate

- The Corporations will prepare estimates for all Government projects on the basis of the prevailing PWD Schedule of Rates.
- Works Department will ensure publication of the Schedule of Rates by end of April of each year.
- In case of preparation of plan and estimates including survey and design, particularly for specialized projects like big dams bridges etc., the Corporation may outsource the activity to a Competent Consultant as per their requirement. If a Consultant is engaged, e will be paid from the Corporation's supervision charges.

3. Premium of Tender Value

In case of a transparent and competitive e-tender process, the cost of a project will depend on the lowest bid for the project. In case of a tender premium maximum up to 10% of the estimated cost, the chief Engineer / C.G.M. / M.D. of the Corporation will have full powers to approve the tender. Beyond 10% and up to 15% of tender premium, the tender will be approved by a Tender Committee constituted by the Board of Director under the Chairman/C.M.D. of the Corporation with suitable Senior Members representing Engineering and Financial sides. All cases of tender premium above 15% shall be placed before the Board of Director for approval. Once the tender is finalized the Corporation will submit a revised statement to the user agency adding the supervision charges to the revised cost. The user agency or the requisitioning agency will provide the additional funds so that the project can be completed on time without any financial burden on the Corporation.

4. Single Tender

When a work is awarded through a transparent e-tender process, the next higher authority on receipt of a proposal with justification from the tender committee can approve any single tender as provided under the O.P.W.D. Code. Each Corporation will codify the level of financial delegations on different authorities in their hierarchy for approval of tenders.

5. Mode of payment to the Contractor

The payment to the contractor will be made by the Corporation directly on the preparation of the bill by their technical staff. The check measurement will be made by the technical staff of the Corporation,. There is no necessity to send the bill to the Administrative Department for check measurement and payment.

6. Overhead charges in departmentally executed projects

Since the Corporation does not receive budgetary support for meeting overhead costs, the estimates for projects executed departmentally will be prepared without deducting the overhead charges.

7. Departments not to limit estimates while according administrative approval

While according administrative approval, the requisitioning authority should not limit the estimates arbitrarily. In the even of budgetary constraints the administrative approval should be accorded for the full estimated value stipulating that the additional funds will be provided subsequently. While preparing Annual/supplementary budgets, the Departments should first meet the requirements of ongoing / unfinished projects before embarking on new projects.

8. Technical Sanction

Chief Engineer / C.G.M. / M.D. of the Corporation will accord technical sanction for all projects entrusted to the Corporation for execution.

9. Procedure to deal with deviation

In case of requirement of additional works, deviation in quantity or additional item, the Corporation will prepare a revised estimate as per provisions of O.P.W.D. Code, incorporating the additional cost which will be borne by the requisitioning authority. The Corporation /Supervision charges will be calculated basing on the revised estimated cost and additional premium if any and the Corporation will not be asked to meet the additional cost for such deviations from the Corporation / Supervision charges.

10. Projects executed for organizations other than State Government Departments

Corporations can execute works for organizations other than the State Government Departments through negotiated terms and actual prevailing market rates subject to any condition imposed by the Board of Directors of the Corporation so that the commercial interests of the Corporations can be protected.

11. Advance to the Corporation

A payment schedule keeping gin view the period of completion fo the work should be drawn up by the corporation and communicated to the user agency / department which will form part of the contract. Funds required for execution of the work will be released by the user agency / department in accordance with the payment schedule as advance to the Corporation. 33% of the project cost should be deposited in advance and the balance 67% should be released in two equal instalments. Release of 2nd and 3rd instalment will be subject to submission of utilization certificate of atleast 75% of the funds released earlier.

12. Cost escalation because of delay in execution by the Corporation

The Corporation will meet the cost of any cost overrun of the project except where such escalation is because of factors beyond the control of the Corporation like delay in alienation of land for the project, delay in finalization of plan by the requisitioning agency, delay in receipt of administrative approval and substantial modification to Plans requiring major structural changes and for the reasons not attributable to the Corporations.

This has been concurred in by Finance Department vide U.O.R. No. 185/WF-1, dated the 16th June 2012.

This shall come into force from the date of its publication in the Extraordinary Gazette.

By order of the Governor

S. K. RAY

E-I-C-cum-Secretary to Government

ANNEXTURE-2(A)

**Government of Orissa
WORKS DEPARTMENT**

Office Memorandum

File No. FA-R-3/08-1027 /W, Dated.24-01-09

Sub: Guidelines/Procedure to be followed in introduction of e-Procurement in Government of Orissa.

1. This office memorandum consists of the procedural requirement of e-procurement and shall be made part of the Detailed – Tender Call Notice or Instruction to Bidder for all “works” tenders hosted in the portal.
2. The e-Procurement portal of the Government of Orissa in “https/tenderorissa.gov.in”
3. Use of valid Digital Signature Certificate of appropriate class (Class II or Class III) issued from a registered Certifying Authority (CA) as stipulated by Controller of Certifying Authorities (CCA), Government of India such as n-Code, Sify, TCS, MTNL, e-Mudhra etc is mandatory for all users.
4. The DSC issued to the Department users is valid for the period of two years only. All the Department users are responsible to revalidate their DSC prior to expiry.
5. For all purpose the server time displayed in the e-procurement portal shall be the time to be followed by all the users.
6. Government after careful consideration has decided to host all tenders costing 20 lakhs or above in the e-procurement portal. This will be applicable across all Engineering Departments such as Works Department, Department of Water Resources, Rural Development and Housing & urban Development Department Government of Orissa also welcomes hosting of tenders by any other departments, authority, corporations, local bodies etc of the State with prior approval from information Technology Department.
7. The e-procurement shall be operated compliant to relevant provisions of OGFR/ OPWD code / Accounts code / Government statutes including any amendments brought from time to time to suit to the requirement of the best national practice.
8. Registration in the e-procurement portal is without levy of any charges but Government reserves the right to levy any charges for such value added services in future.
9. Contractors not registered with Government of Orissa, can participate in the e-procurement after necessary enrollment in the portal but have to subsequently register themselves with the appropriate registering authority of the State Government before award of the work as per prevalent registration norms of the State.
10. For the role management “Department” is the Administrative Department, Organisation or wing is the Chief Engineer or highest tender accepting authority of equivalent officer under the Administrative Department, Circle is the Superintending Engineer or equivalent officer, Division is the Executive Engineer or equivalent Officer and Subdivision is the Assistant Engineer or equivalent officer.
11. The e-procurement software assigns role for operation of the module for specific function. The terminologies used in the Portal and their respective functions in the software are as follows.
 - a. Application Administrator (NIC and State Procurement Cell)
 - i) Master Management
 - ii) Nodal officer Creation
 - iii) Report Generation
 - iv) Transfer and blocking of Officers
 - b. Nodal Officer (At organization Level not below the Superintending Engineer or equivalent rank)

- i) Creation of Users
- ii) Role Assignment
- iii) Transfers and blocking of Officers
- c. Procurement Officer – Publisher (Officer having Tender inviting power at any level)
 - i) Publishing of Tender
 - ii) Publishing of Corrigendum / addendum / cancellation of Tender
 - iii) Bid Clarification
 - iv) Uploading of Pre-Bid Minutes
 - v) Report generation
- d. Procurement Officer – Administrator (generally Sub-ordinate officer to Officer Inviting the Tender)
 - i) Creation of Tender
 - ii) Creation of corrigendum / addendum / cancellation of Tender
 - iii) Report generation
- e. Procurement Officer – Opener (generally Sub-ordinate officer to Officer Inviting the Tender)
 - i) Opening of Bid
- f. Procurement Officer – Evaluator (generally Sub-ordinate officer to Officer Inviting the Tender)
 - i) Evaluating Bid
- g. Procurement Officer – Auditor (Procurement Officer – Publisher and / or Accounts Officer / Finance Officer)
 - i) To take up auditing

12. NOTICE INVITING BIDS (NIB) OR INVITATION FOR BID (IFB) :

- a. The Notice Inviting Bids (NIB) and Bid documents etc., shall be in the Standard formats as applicable to conventional Bids and will be finalized / approved by the officer competent as in the case of conventional Bids.
- b. The officers competent to publish NIB in case of conventional Bids will host the NIB in the portal. Simultaneously, a notification should also be published in the newspapers, as per existing rules preferably, in the following format, to effect economy.

<p>Government of Orissa “e” procurement Notice</p> <p>Bid Identification No.: _____</p> <p>Name of the work : _____</p> <p>Estimated cost : Rs _____</p> <p>Period of completion : _____</p> <p>Date & Time of availability of bid document in the portal : _____</p> <p>Last date / Time for receipt of bids in the portal : _____</p> <p>Name and address of the Officer Inviting Bid : _____</p> <p>Further details can be seen from the e-procurement portal https://tenderorissa.gov.in</p>
--

- c. All the volumes / documents shall be uploaded in the portal by the Procurement Officer Administrator and published by Procurement Officer Publisher (Officer Inviting tender) using their DSCs in appropriate format so that the document is not tampered with.
- d. The tender documents published by the Tender Inviting Officer (Procurement Officer Published) in the website

“<https://tendersorissa.gov.in>” will appear in the “Latest Active Tenders”. The Bidders / Guest Users can download the Bid documents only after the due date & date of sale. The publication of the tender will be for specific period of time till the last date of submission of bids as mentioned in the Notice Inviting Bid’ after which the same will be removed from the list of latest Active tenders.

13. ISSUE OF ADDENDA/CORRIGENDA/CANCELLATION NOTICE

- a. The Procurement Officer Publisher (Officer inviting tender) shall published any addendum / corrigendum / cancellation of tender in the website “<https://tendersorissa.gov.in>”, notice board ant through paper publication and such notice shall form part of the bidding documents.
- b. The System shall generate a mail to those bidders who have already uploaded their tenders and those bidders if they wish, can modify their tender.

14. PARTICIPATION IN BID

- a. **PORTAL REGISTRATION :** The Contractor / Bidder intending to participate in the bid is required to register in the Portal using his / her active personal / official e-mail ID as his / her Login ID and attach his / her valid Digital signature certificate (DSC) to his / her unique Login ID. He / She will enter relevant information as asked for about the firm / Contractor. This is a onetime activity for registering in Portal.
 - i. Bidders participating through Joint Venture shall declare the authorized signatory through Memorandum of Understanding duly registered and enroll in the portal in the name and style of Joint Venture Company. It is mandatory that the DSC issued in the name of the authorized signatory is used in the portal.
 - ii. Any third party / company / person under a service contract for operation of e-procurement system in the State or his / their subsidiaries or their parent companies shall be ineligible to participate in the procurement processes that are undertaken through the e-procurement system irrespective of who operates the system.
- b. **LOGGIN TO THE PORTAL:** The Contractor / Bidder is required to type his / her Login ID and password. The system will again ask to select the DSC and confirm it with the password of DSC as a second stage authentication for each login; a user’s DSC will be validated against its date of validity and also against the Certificate Revocation List (CRL) of respective CA stored in system database. The system checks the unique Login ID, password & DSC combination and authenticates the login process for use of portal.
- c. **DOWNLOADING OF BID:** The bidder can download the tender of his choice and save it in his system to undertake necessary preparatory work off-line and upload the completed tender at his convenience before the closing date and time of submission.
- d. **CLARIFICATION ON BID:** The bidder may ask question online in the e-procurement portal using his / her DSC; provided the questions are raised within the period of seeking clarification as mentioned in tender call notice / Bid. The Officer inviting the bid / Procurement Officer – Publisher will clarify queries related to the tender.
- e. **PREPARATION BID:**
 - i. The bids may consist of general arrangements drawings or typical or any other drawings relevant to the work for which bid has been invited. Bidder may down load these drawings and take out the print for detail study and preparation of his bid. Any other drawings and documents pertaining to the works available with the Officer inviting the Bid will be open for inspection by the bidders.
 - ii. The Bidder shall go through the Bid carefully and list the documents those are asked for submission. He shall prepare all documents including cost of Bid Document, Bid Security, Declaration form, price bid etc and store in the system.
- f. **PAYMENT OF EMD / BID SECURITY AND COST OF BID DOCUMENTS :**
 - i. The Bidder shall furnish, as part of his Bid, a Bid security for the amount mentioned under NIT/Contract Date. The bidder shall scan all the written / printed pages of the bid security and up load the same in portable document format (PDF) to the system in designated place of the technical BID. Furnishing scanned copy of such documents is mandatory otherwise his / her bid shall be declared as non-responsive and liable for rejection.

- ii. The EMD or Bid Security payable along with the bid is 1% of the estimated contract value (ECV) or as mentioned in the bid document. The validity period of the EMD or Bid Security shall be as mentioned in the bid documents. Any bid not accompanied by an acceptable Bid Security shall be as mentioned in the bid document. Any bid not accompanied by an acceptable Bid Security and not secured as indicated in the bid document shall be rejected as non-responsive. The bid security shall be retained till such time the successful bidder furnishes initial Security Deposit (ISD) or Performance security acceptable to the Officer inviting the Bid. Failure of the successful Bidder to comply with the requirements shall constitute sufficient grounds for cancellation of the award and forfeiture of the Bid Security. The Bid security in the form of FD / BG shall be from a Nationalized Bank valid for a period of 45 days beyond the validity of the bid. Bid security in other form is acceptable if the bid documents provides for it.
- iii. The Fixed Deposit / Bank Guarantee or any other form as mentioned in detailed tender call notice in respect of Earnest Money Deposit / Bid Security and the Bank Draft in respect of cost of Bid are to be scanned and up loaded in portable document format (PDF) along with the bid.
- iv. The bidder shall provide the cost of bid and the Bid security in a sealed cover superscripting the name of the work for which the instructions are intended and the Officer Inviting the Bid. He / She is not required to write his / her name on the cover. The original FD / BG / BD shall be physically produced before the Officer Inviting the Bid or the concerned Division / Circle / Chief Engineer before the specified period mentioned in the bid; which in no case shall be less than three days excluding the last date of submission and opening of bids (Technical cover opening in case of Double Cover System). The bidder is also allowed to submit the original FD/ BG / BD by Registered Post / Speed Post or any other delivery system before the last date & time of opening of tender.
- v. The Officers authorized by the Procurement Officer – Publisher (Officer Inviting Tender) shall transmit the sealed envelopes carefully to the Procurement Officer – Publisher prior to opening of the Bid. The Procurement Officer – Publisher shall provide signed receipt with date and time for having received the number of sealed envelopes.
- vi. The Procurement Officer-Publisher (Officer inviting the Tender) or other concerned officers authorized to receive the original Bid security and Bid cost on behalf of the Procurement Officer Publisher shall not be responsible for any postal delay and / or non-receipt of the original copy of the bid security on or before specified date and time. Non-submission of bid security within the designated period shall debar the bidder from participating in the on-line bidding system and his portal registration shall be blocked. His name shall also be informed to the registering authority for cancellation of his registration as Contractor.
 - i. Contractor exempted from payment of EMD will be able to participate in the tender directly by uploading documentary evidence towards his eligibility for such exemption.
 - ii. Government of Orissa has been actively considering integrating e-payment gateway in to the portal for payment of Cost of Bid and Bid Security / Earnest Money Deposit. The process of using e-payment gateway shall be issued separately after it is established.

15. SUBMISSION OF BID :

- a. The bidder shall carefully go through the tender and prepare the required documents. The Bid shall have a Technical Bid & a Financial Bid. The Technical Bid generally consist of cost of Bid documents, EMD / Bid Security, VAT, PAN / TIN, Registration Certificate, Affidavit, Profit Loss Statement, Joint Venture agreement, List of similar nature works, work in hand, list of machineries and any other information required by OIT. The Financial Bid shall consist of the Bill of Quantities (BOQ) and any other price related information / undertaking including rebates.
- b. The Protected Bill of Quantities (BOQ) uploaded by the Procurement Officer – Publisher for the Bid is the authentic BOQ. Any alternation or deletion or manipulation in BOQ shall lead to cancellation of Bid.
- c. The Bidder shall up load the scanned copy / copies of document in support of eligibility criteria and qualification information in prescribed formant in Portable Document Format (PDF) to the portal in the designated location of Technical Bid.

- d. The bidder shall write his name in the space provided in the specified location in the Protected Bill of quantities (BOQ) published by the Officer Inviting Tender. The bidder shall type rates in figure only in the rate column of respective item(s) with out leaving any blank cell in the rate column in case of item rate tender and type percentage excess or less up to one decimal only in case of percentage rate tender.
- e. The bidder shall log on to the portal with his / her DSC and move to the desired tender for uploading the documents in appropriate place one by one simultaneously checking the documents.
 - i. Bids can not be submitted after due date and time. The bids once submitted can not be viewed, retrieved or corrected. The Bidder should ensure correctness of the bid prior to uploading and take print out of the system generated summary of submission to confirm successful uploading of bid. The bids can not be opened even by the OIT or the Procurement Officer-Publisher / opener before the due date and time of opening.
 - ii. Each process in the e-procurement is time stamped and the system can detect the time of log in of each user including the Bidder.
 - iii. The Bidder should ensure clarity / legality of the document uploaded by him to the portal.
 - iv. The system shall require all the mandatory forms and fields filled up by the contractor during the process of submission of the bid / tender.
 - v. The bidder should check the system generated confirmation statement on the status of the submission.
 - vi. The Bidder should upload sufficiently ahead of the bid closure time to avoid traffic rush and failure in the network.
 - vii. The Tender inviting Officer is not responsible for any failure, malfunction, or breakdown of the electronic system used during the e-procurement process.
 - viii. The Bidder is required to up load documents related to his eligibility criteria and qualification information and Bill of Quantities duly filled in. It is not necessary for the part of the Bidder to up-load the drawings and other Bid documents (after signing) while up-loading his bid. It is assumed that the bidder has referred all the drawings and documents uploaded by the Officer Inviting the Bid.
 - ix. Seeking any revision of rates or backing out of the bid claiming for not having referred to any or all documents provided in the Bid by the Officer Inviting the Bid will be construed as plea to disrupt the bidding process and in such cases the bid security shall be forfeited.
 - x. The bidder will not be able to submit his bid after expiry of the date and time of submission of Bid (serve time). The date & time of bid submission shall remain unaltered even if the specified date for the submission of bids declared as a holiday for the Officer inviting the Bid.
- f. **SIGNING OF BID:** The 'online bidder' shall digitally sign on all statements, documents, certificates, and uploaded by him, owning responsibility for their correctness / authenticity as per IT ACT 2000. If any of the information furnished by the bidder is found to be false / fabricated / bogus, his EMD / Bid security shall stand forfeited and the bidder is liable to be blacklisted.

16. SECURITY OF BID SUBMISSION :

- a. All bid uploaded by the Bidder to the portal will be encrypted.
- b. The encrypted Bid can only be decrypted / opened by the authorized openers on or after the due date and time.

17. RESUBMISSION AND WITHDRAWAL OF BIDS :

- a. Resubmission of bid by the bidders for any number of times before the final date and time of submission is allowed.
- b. Resubmission of bid shall require uploading of all documents including price bid afresh.
- c. If the bidder fails to submit his modified bid(s) within the pre-defined time of receipt, the system shall consider only the last bid submitted.
- d. The bidder should avoid submission of bid at the last moment to avoid system failure or malfunction of internet or traffic jam or power failure etc.

- e. The Bidder can withdraw his bid before the closure date and time of receipt of the bid by uploading scanned copy of a letter addressing to the Procurement Officer-Publisher (Officer Inviting Tender) citing reasons for withdrawal. The system shall not allow any withdrawal after expiry of the closure time of the bid.

18. OPENING OF THE BID :

- a. Bid opening date and time is specified during tender creation or can be extended through corrigendum. Bids cannot be opened before the specified date & time.
- b. All bid openers have to log on to the portal to decrypt the bid submitted by the bidders.
- c. The bidders & guest users can view the summary of opening of bids from any system. Contractors are not required to be present during the bid opening at the opening location if they so desire.
- d. In the event of the specified date of bid opening being declared a holiday for the Officer inviting the Bid, the bids will be opened at the appointed time on the next working day.
- e. In case bids are invited for more than one package, the order for opening of the "Bid" shall be that in which they appear in the "Invitation for Bid".
- f. During bid opening, the covers containing original financial instruments towards Cost of bid and Bid Security in the form specified in the DTCN / ITB valid for the period stated in the Bid, received after last date of receipt of bid and before opening of the bids shall be opened and declared. The Procurement Officer – Opener shall continue opening of other documents if he is satisfied about the appropriateness of the cost of Bid and the Bid security.
- g. Combined bid security for more than one work is not acceptable.
- h. The electronically submitted bids may be permitted to be opened by the predefined Bid opening officer from their new location if they are transferred after the issue of Notice inviting Bid and before bid opening. Further action on bid documents shall be taken by the new incumbent of the post.

19. EVALUATION OF BIDS :

- a. All the opened bids shall be down loaded and printed for taking up evaluation. The Procurement Officer – Openers shall sign on each page of the documents downloaded and furnish a certificate that the documents as available in the portal for the tender have been down loaded.
- b. The Procurement Officer – Evaluators shall take up evaluation of bids with respect to the qualification information and other information furnished subject to confirmation of the bid security by the issuing institutions.
- c. After receipt of confirmation of the bid security, the bidder may be asked in writing to clarify on the documents provided in the Technical Bid, if necessary, with respect to any doubts or illegible documents. The Officer Inviting Tender may ask for any other document of historical nature during Technical evaluation of the tender. Provided in all such cases, furnishing of any document in no way alters the Bidder's price bid. Non-submission of legible documents may render the bid non-responsive.
- d. The bidders will respond in not more than 7 days of issue of the clarification letter, failing which the bid of the bidder will be evaluated on its own merit.
- e. Technical evaluation of all bids shall be carried out as per information furnished by Bidders. But evaluation of bids does not exonerate bidders from checking their original documents at later date. If the bidder is found to have misled the evaluation through wrong information, action as per relevant clause of DTCN / ITB shall be taken against the bidder / contractor.
- f. The procurement Officer – Evaluators, will evaluate bids and finalize list of responsive bidders.
- g. The financial bids of the technically responsive bidders shall be opened on the due date of opening. The Procurement Officer – Openers shall log on to the system in sequence and open the financial bids.
- i. The Financial Bid will be opened on the notified date & time in the presence of bidders or their authorized representative who wish to be present.
- ii. At the time of opening of "Financial Bid", bidders whose technical bids were found responsive will be opened.

- iii. The responsive bidders' name, bid prices, item wise rates, total amount of each item in case of item rate tender and percentage above or less in case of percentage rate tenders will be announced.
- iv. Procurement Officer – Openers shall sign on each page of the downloaded BOQ and the Comparative Statement and furnish a certificate to that respect.
- v. Bidder can witness principal activities and view the documents / summary reported for that particular work by logging on to the portal with his DSC from anywhere.

20. NEGOTIATION OF BIDS :

- a. For examination, evaluation, and comparison of bids, the officer inviting the bid may, at his discretion, ask the lowest bidder for clarification of his rates including reduction of rate on negotiation and breakdown of unit rates.

21. NOTIFICATION OF AWARD AND SIGNING OF AGREEMENT :

- a. The Employer / Engineer-in-Charge shall notify acceptance of the work prior to expiry of the validity period by cable, telex or facsimile or e-mail confirmed by registered letter. This Letter of Acceptance will state the sum that the Engineer –in-Charge will pay the contractor in consideration of the execution & completion of the Works by the contractor as prescribed by the contract & the amount of Performance Security and additional Performance security required to be furnished. The issue of the letter of acceptance shall be treated as closure of the Bid process and commencement of the contract.
- b. The Contractor after furnishing the required acceptable performance security & additional performance security, "Letter to Proceed" or "Work Order" shall be issued by the Engineer-in-Charge with copy thereof to the Procurement Officer-Publisher. The Procurement Officer-Publisher shall up load the summary and declare the process as complete.

-Sd-

EIC – cum – Secretary to Government

ANNEXTURE-2(B)**Government of Odisha
WORKS DEPARTMENT**

No. FA-Codes-6/2012-6572 /W, Dated: 04-07-2012

Office memorandum

Bhubaneswar the,

Sub: - Guidelines for Unblocking of Portal Registration.

After introduction of e-Procurement in Govt. of Odisha, necessary guidelines / procedure has been issued in Works Department Office Memorandum No. 1027 dt. 24.01.2009 which consists of the procedural requirement of e-Procurement and shall be made part of the Detailed Tender Call Notice (DTCN) or instruction to Bidder for all works / tenders hosted in the portal Para-14(f) (vi) of the O.M. provides the procedure / guidelines for debarring the bidder from participating in the on-line bidding system, blocking of portal registration and cancellation of registration certificate for non-submission of bid security within the designated period.

Field functionaries face difficulties to unblock the portal registration of the bidder on receipt of proposal from the competent authority since there is no such guidelines. After careful consideration, Government have been pleased to approve the procedure for unblocking of Portal Registration as follows

1. Unblocking of Portal Registration :

Unblocking of portal registration of a contractor shall be done by a Committee consisting of the following members.

EIC (Civil)-cum-CPO	-	Chairman
Engineer-in-Chief (WR)	-	Member
Concerned Chief Engineer	-	Member
Sr. Manager (Finance), SPC	-	Member
Officer Inviting Tender	-	Member
Chief Manager (Technical), SPC	-	Convener

- The Chief Manger (Tech), State Procurement Cell will be the convener and he will maintain all records for this purpose. The Committee shall meet not less than once in a month if required & shall consider the recommendation of the officer inviting tender for unblocking of portal registration. The quorum of the meeting will be four.
- The minimum period of blocking of Portal Registration shall in no case be less than 90 days. After blocking of Portal Registration, the Contractor whose Portal Registration has been block may file application to the concerned officer inviting tender showing sufficient ground for unblocking of his portal registration along with a Treasury Challan showing deposit of Rs.10,000/- (Rupees ten thousand) only (nonrefundable) under the head of accounts '0059 – Public Work's as processing fees. The officer inviting tender shall forward the application filed by the contractor to the Chief Manager (Tech), State Procurement Cell.
- On receipt of recommendation from the concerned Chief Engineer along with the copy of challan as mentioned above the Chief Manager (Tech) being the member Convener of the Committee shall place the case before the Committee for examination and taking a decision in this regard. After examination the Committee may recommend for unblock of the portal registration of said contractor if the Committee is satisfied that the fault committed by the contractor is either unintentional or done for the first time.
- After scrutiny by the State Procurement Cell, if it is found that the portal registration of a contractor has been blocked for the 2nd time the Chief Manager (Tech), SPC may not consider his case to be placed before the Committee and may advise the concerned OIT to issue show cause notice to the contractor asking him to explain as to why his portal registration shall not remain blocked. On receipt of show cause reply from the contractor the officer inviting tender shall examine the same & if considered proper he may report to the Chief Manager (Tech), SPC along with his views furnishing the copy of the show cause reply for placement of the same before the Committee for taking a decision in respect of blocking / unblocking. If the Committee found that the contractor is in habit of committing such fault again and again intentionally the committee may advise the concerned officer inviting tender to initiate proceeding for blacklisting as per the existing rule.

This has been concurred in by the Finance Department vide their U O R No. 39-WF-I dt 09.02.2012 and Law Department Vide their U O R No. 846/L dt. 28.04.2012.

-Sd-

Sd/- EIC-cum-Secretary to Government

ANNEXTURE-3

RUNNING ACCOUNT BILL

For contractors – This form provides for (1) Advance Payment, and (2) Payments for measured works. The form of Account of Secured Advances, which has been printed separately should be attached, where necessary.

Division,

Sub-Division,

c. Cash Book Voucher No..... Date.....

d. Name of Contractor :-

e. Name of Work :-

Serial No. of bill

No. and date of his previous bill for this work –

Reference to **Agreement No. :-**

Date of written order to commence work :-

Date of actual completion of work :-

M.B. No. I – Account of work executed

Item of work (grouped under "Sub-Heads" and "Sub-Works" of estimates)	Unit	Rate	Quantity executed up-to-date as per measurement book	Payments on the basis of actual measurement		Remarks
				Up-to-date	Since Previous bill	
1			4	5	6	7
				Rs. P.	Rs. P.	
1						
2						
3						
4						
5						

Total value of work done to date (A)

Deduct value of work shown on previous bill

Net value of work since previous bill (F)

Figures (F) In words Rupees

When there are two or more entries in column-6 relating to each sub-head of estimates, they should in the case of works, the accounts of which are kept by sub-heads, be totaled and total recorded in columns 7 for posting the Works Abstract.

II – CERTIFICATE AND SIGNATURES

1. The measurements on which are based the entries in columns 1 to 6 of Account I, where made by **Me on dt.** and are recorded at page of **Measurement Book No.**
2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 4 of Account I, some works have actually been done in connection with several items and the value of such work (after deducting the reform the Proportionate amount of secured advances, if any, ultimately recoverable on account on the quantities of materials used therein) is no case, less than advance. Payments as per item 2 of Memorandum of Payments made or proposed to be made, for the convenience of the contractor, in anticipation of and subject to the result of, detailed measurements, which will be made as soon as possible.

Date..... Signature of Officer (Rank)
 Preparing the bill Junior Engineer
 Signature of contractor..... ** Signature of Officer (Rank)
 Authorizing payment

Date..... Date.....

* This certificate must be signed by the Sub divisional or Divisional Officer.

** This signature is necessary only when the officer who prepares the bill is not the officer who authorities the payment. In such a case the two signatures are essential.

III – MEMORANDUM OF PAYMENTS

- | | Rs. | P. |
|--|-----|----|
| 1. Total value of work actually measured, as per Act I, Col. 5, Entry (A) | | |
| 2. Total "up-to-date" advance payments for work not yet measured, (B) | | |
| As per details given below :- | | |
| a) Total as per previous bill | | |
| b) Since Previous billAs per Page..... of M.B. No..... | | |
| 3. Total "Up-to-date" Secured Advances on security of materials as per Annexure (From 26A) Col. 8 Entry (C) | | |
| 4. Total (Items 1 + 2 + 3) | | |
| 5. <u>Deduct amount withheld :-</u> | | |
| Figures forwards Abstract a) Form previous bill as per last Running Account Bill | | |
| Rs. P. b) From this bill | | |
| 6. Balance, i.e. "up-to-date" Payments | | |
| (Item 4 -5 (K)*) | | |
| Total amount of payments already made as per Entry (K) of last Running Account Bill Vide Voucher No..... of..... | | |
| Forwarded with accounts for20..... | | |
| 8. Payment now to be made, as detailed below :- | | |
| (a) By recovery of amounts creditable to this work | Rs. | P. |
| | Rs. | P. |

DEDUCTIONS :

- | | | | |
|----|---------|-----|------------|
| 1) | S.D. | Rs. | |
| 2) | I.T | Rs. | |
| 3) | S.T | Rs. | |
| 4) | Cess | Rs. | |
| 5) | Royalty | Rs. | (a) (____) |

Total 5(b) + 8(a) (G)

(b) By recovery of amounts creditable to other works or head of account :- (b)

(c) By Cheque **

Total 8 (b) + (c) H

Pay (Rs.)

By Cheque

Date Initial of Disbursing Officer

Received (Rs.....) As per above memorandum, on account of this work.

Dated the (Amount in vernacular)

Witness

Stamp

Full Signature of Contractor

Paid by me, vide Cheque No. Dated 20

Date Initials of person actually making the payments

This figure should be tested to see that it agrees with the total of items 7&8

If the net amount to be paid is less than Rs.10 and it cannot be included in a cheque, the payment should be made in case, this entry being altered suitable and the alternation attested by dated initials.

Here specify the net amount payable vide item 8 (c)

The payee's acknowledgement should be for the gross amount paid as per item 8(i.e. a+b+c) Payment should be attested by some known person when the payee's acknowledgement is given by a mark of thumb impression.

IV – REMARKS

The space is reserved for any remarks, which the Disbursing Officer of the Divisional Officer may wish in respect of the execution of the work check of measurements on the state of contractors account.

ANNEXTURE-4**DETAILED TENDER CALL NOTICE (DTCN)**

1. Percentage Rate/Item Rate bids are invited from the eligible Class of Bidders registered with the State Government and Bidders of equivalent Grade/ Class registered with Central Government/MES/Railways for execution of civil works on production of definite proof from the appropriate authority in prescribed form to be eventually drawn in P.W.D. FORM P1, or F2 for the work "as per Table".
2. The Bid documents are available in the offices published in the Bid Invitation Notice.
3. The Bid documents will be opened by the assigned office in the office of the Chief Engineer, OSPHWC, Bhubaneswar in the presence of the bidders or their authorized representatives whosoever wise to attend.
4. Bid must be accompanied by the cost of bid document in shape of demand Draft issued for any Scheduled Bank prepared in the name of the Chief Engineer, OSPHWC, Bhubaneswar payable at Bhubaneswar towards Cost of Bid Document & VAT as admissible in the event of downloaded bids. The scan copy of the cost of bid documents should be uploaded & the D.D. should be produced original in a sealed packet in the Sealed Box kept in the Office.
5. In the event of e-Tender the bid is to be submitted in two forms i.e. Pdf. & Xls.
 - (i) Pdf. is to contain scanned Bid Paper Cost, EMD, scanned copy of registration certificate, PAN card, valid VAT Clearance Certificate, undertaking/ certificates as required duly filled in, affidavit towards correctness as per the relevant clauses of this DTCN.
 - (ii) Xls. is to contain the price bid duly filled in % Rate and the bidder Name.
6. Bid must be accompanied by the copies of financial instruments towards E.M.D of the amount in the form of Term deposit Receipt of Schedule Bank/ Kissan Vikash Patra /Post Office Savings Bank Account/ National Savings Certificate/ Post Office Time Deposit duly pledged in favor of the Chief Engineer, OSPHWC, Bhubaneswar. Bid not accompanied by E.M.D. in the prescribed mode shall be liable for rejection summarily, in the event of e-Tender the scan copy of the EMD should be uploaded & the EMD SHOULD BE PRODUCED IN ORIGINAL IN A SEALED PACKET IN THE sealed Box kept in the Office. No adjustment of E.M.D. from one work, to another will be entertained. Bidders desirous to hire machineries or equipments from outside the state are required to furnish 2% of the amount put to bid as Bid Security.
7.
 - a) The intending bidders are required to produce documents viz original valid Bidder Registration certificate valid VAT clearance Certificate, PAN for the purpose of verification at a later stage along with other original documents relating to ownership and hiring of plants and machineries mentioned in Schedule-B preferably within three working days from the date of opening of the bid Furnishing scanned copy of such documents along with the Bid is mandatory otherwise his/her Bid shall be declared as non responsive and thus liable for rejection.
 - b) The Engineer Bidder desirous of availing the exemption of E.M.D. shall have to submit the copy of Affidavit along with Bid Document and the original Affidavit and Registration Certificate in original should be produced in a sealed packet in the sealed box kept in the office. The affidavit must emphatically state how many times such facilities have been availed by him prior to this Bid during the current financial year.
8. The work is to be completed in all respects within the time period as specified in the Contract Data. Bidders whose bid is accepted must submit a work programme at the time of execution of Agreement.
9. All bids received will remain valid for a period as specified in the Contract Data after the deadline date for submission of bids and validity of bids can also be extended if agreed to by the Bidder and the Corporation.

Contractor**For
OSPHWC**

10.
 - i) The Bidders are required to furnish evidence of ownership of principal machineries/ equipments in Schedule-C as per Annexure-1.
 - ii) In case the Bidder executing several works he is required to furnish a Time Schedule for movement of equipment/ machinery from one worksite to other work site in Schedule-C, Annexure-4.
 - iii) The Bidder shall furnish ownership documents for those machineries which he is planning to deploy for the work if these are not engaged and produce certificate from the Chief Engineer as per Schedule-B under whom these are deployed at the time of bidding as to the period by which these machines are likely to be released from the present contract, Certificate from the Executive Engineer in case of Government works or Engineer-in-charge of the project (in case of non-Government projects) under whose jurisdiction the work is going on, shall not be more than 90 days old on the last date of receipt of the bid.
 - iv) In case the Bidder proposes to engage machineries and equipments as asked for in the bid document, owned or hired but deployed outside the State, he/she is required to furnish additional 1% EMD /Bid Security. The entire bid security including the additional bid security shall stand forfeited in case the Bidder fails to mobilize the machineries within the period as to be determined to execute an item of work as per original programme which will be part of the agreement.
 - v) The Bidder intending to hire/lease equipments/lease equipments/machineries are required to furnish proof of ownership from the company/person providing equipments/machineries on hire/lease along with contracts/ agreements/lease deed and duration thereof. The contracts/ agreements/lease deed should be on long term basis for a minimum period as mentioned in Contract data from the last date of receipt of Bid documents.
11. A Firm or any of its constituent partners of whose contract for any work has been rescinded or who has abandoned any work in the last five years, prior to the date of the bid, shall be debarred from participation in the bid. The bidder is to furnish in Schedule-F scanned copy an affidavit at the time of submission of bid about the authentication of bid documents including Bank guarantee. An affidavit to this effect is to be furnished in Schedule-F. Non furnishing of the scanned copy of information in Schedule-E and required affidavit in Schedule – the bid document is liable for rejection.
12. **No. Relationship Certificate**

The Bidder shall have to furnish a certificate along with the bid to the effect that he is not related to any officer in the rank of an Deputy Manager & above in the Corporation or Assistant/Under Secretary & above in the home Department. If the fact subsequently proved to be false, the contract is liable to be rescinded. The earnest money & the total security will be forfeited & he shall be liable to make good the loss or damages resulting in such cancellations. The proforma for No Relationship Certificate is contained in a separate sheet vide Schedule-A.
13. **In the event of e-Tender** if an individual makes the application, the individual should sign above his full type written name and current address (with DSC)
14. **In the event of e-Tender** if the application is made by a Proprietary Firm, it shall be signed (with DSC) by the proprietor & furnish full type written name and the full name of his firm with its current address in a forwarding letter.
15. **In the event of e-Tender** if the application is made by a Firm in partnership, it shall be signed (with DSC) by a partner holding power of attorney for the firm in which case a certified copy of the power of attorney shall accompany the application. The certified copy of the partnership deed and current address of all partners of the firm shall also accompany the application.
16. **In the event of e-Tender** if the application is made by a limited Company or a Corporation, it shall be signed (with DSC) by a duly authorized person holding power of attorney for signing the application in such case a certified copy of the power of attorney shall accompany the application, Such limited Company or Corporation will be required to furnish satisfactory evidence of its existence along with the technical bid.
17. All rates should be for finished items of works unless otherwise specifically mentioned in the Bid Documents.
18. No bidder shall be permitted to furnish his bid in his own manuscript papers offline. All information should be submitted online in English only.

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19. The bidders shall have to sign on each page of Bid Document and the credentials submitted by him. In addition bidders shall have to submit an affidavit along with the bid regarding authentication of bid documents, credentials including security deposits/ additional performance security deposits. The bidder shall not be allowed to engage Power of Attorney holder for the purpose.
20. The bidder shall have to furnish the complete postal address of his Registered Office as well as Site Office for making all future correspondences. Any notice or instruction to be given to the bidder under the terms of the DTCN/ Agreement shall be deemed to have been served upon him if and only if dispatched by Registered Post in the address of his registered office/ site office or in the mailing address last provided by him.
21. In case of percentage rate bid, only percentage quoted by the Bidder shall be considered
- (i) The percentage quoted should be filled in accurately to avoid any discrepancy.
 - (ii) If any discrepancy is found in the percentage quoted in percentage excess/less and total rate quoted by the Bidder than percentage will be taken as correct.
 - (iii) The percentage quoted in the bid without mentioning excess/less and not supported by the corresponding amount will be treated as excess.
 - (iv) **The percentage (%) excess or less will be considered up to one decimal point only without rounding off.**
22. The Bidder shall carefully study the tentative drawings and specifications applicable to the contract and all the documents which will form a part of the agreement to be entered in to by the accepted Bidder and detailed specifications for Odisha, and other relevant specifications and drawings, which are available complaint at a future date that the Bidders have not seen plans and specifications shall not be entertained.
23. The drawings furnished with the bid are tentative and subject to revision or modification during the execution as per actual necessity and detail test conducted. But the rates quoted by the Bidder will hold good in case of such modification of drawings during the time of execution and shall in no way invalidate the contract and no extra monetary compensation will be entertained. The work shall however be executed as per final approved drawing to be issued by the Engineer-in-Charge as and when required.
24. By admission of a bid for the work, a Bidder shall be deemed to have satisfied himself by actual inspection of the worksite and locality of the work every bidder is expected before quoting his rates to inspect the site of the proposed work. He should also inspect the quarries and approach road to quarries and locality of the work and satisfy himself about the quality and availability of required quantity of materials including the medical aids, labour and foodstuff etc. in every case the materials must comply with the relevant specifications.
- The bidder will be deemed to have satisfied himself that the rates quoted by him in the bid will be adequate to complete the work according to the specifications and conditions attached to and that he has taken into account all conditions, difficulties that may be encountered during its progress and to have quoted labour rates and materials, entry tax and other duties, leads, lifts, de-lifts, loading and unloading and freight for materials and all other incidental charges necessary for the completion of the work to the entire satisfaction of the Engineer-in charge of the work and his authorised subordinates. In the course of awarding a work, the Corporation may desire the analysis of the rate arrived for against any item(s) of work.
- Complaints at a future date that the availability of materials, labour or any other factor have been misjudged cannot be entertained. It should be understood clearly that no claim whatsoever will be entertained afterwards on the pleas of non-availability of proper quantity and quality of materials, including foodstuffs or for any other.
25. **In the event of e-Tender** the on line bid must be accompanied by scanned copies of financial instruments towards E.M.D of the amount in the form of Term Deposit Receipt of Schedule Bank/ Kissan Vikash Patra /Post Office Savings Bank Account/ National Saving Certificate/ Post office Time Deposit duly pledged in favour of the Chief Engineer, OSPHWC, Bhubaneswar. Demand draft, Pay order or Bankers Cheque from any Bank in favour of the Chief Engineer shall not be considered as E.M.D Bids not accompanied by E.M.D in the prescribed mode shall be liable for rejection summarily. The scan copy of the EMD should be uploaded & the EMD should be produced in original in a sealed packet

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in the Sealed Bid kept in the office of the Chief Engineer in the office hours during the bidding period Bidders desirous to hire machineries or equipments from out side the State of owned but deployed outside the State are required to furnish the bid security as specified in the Contract Data in the prescribed mode. No adjustment of E.M.D from one work, to another will be entertained.

26. Items of works not covered by the bid invitation notice shall be paid at the prevailing schedule of rates based on actual analysis approved by the competent authority on execution of Supplementary Agreement.
27. The bid containing extraneous conditions not covered by the bid notice are liable for rejection and quotations should be strictly in accordance with the items mentioned in the Bid invitation Notice.
28. During execution of the work, there is every likelihood of such items of work, which do not find place in the current schedule of rates or in respect of such items, which are given in the schedule of items for which the bidder has not quoted his rates. The bidder shall have to carry out these items of work rates of such items of work which do not find place in the current schedule of rates referred to above shall be decided by the Chief Engineer and the decision of the Chief Engineer, shall be conclusive and binding upon the bidder. The payment on such items of execution shall be made on drawl of Supplementary Agreement.
29. The earnest money will be retained in case of successful Bidders and will be dealt with as per terms and conditions of OPWD Code. The earnest money will be refunded to the unsuccessful Bidders on application after intimation is sent towards rejection of their bids.
30. The Engineer-in-charge will notify the Bidder whose bid has been accepted for the award of the contract prior to expiry of the validity period by cable, telex, e-mail id or facsimile confirmed by registered letter. This letter (hereinafter and in the conditions of Contract called the "Letter of Acceptance") will state the sum that the Engineer-in-charge will pay the Bidder in consideration of the execution, completion and maintenance of the work by the bidder as prescribed by the contract (hereinafter and in the contract called the "Contract Price").

The Notification of award will constitute the formation of the contract, subject to the furnishing of (initial Security Deposit) in for of Deposit receipt of Schedule Bank/Kissan Vikash Patra/ Post Office saving Bank Account/ National Savings Certificate/ Post Office Time Deposit Account duly pledged in favor of the Chief Engineer, OSPHWC, Bhubaneswar and in no other form which including the amount already deposited as bid security (earnest money) shall be 2% of the value of the Bid amount and sign the agreement in the P.W.D. Form P1 or F2 for the fulfillment of the contract in the office of the Chief Engineer, as directed. The security deposit together with the earnest money and the amount withheld according to the provision of p1 or F2 agreement shall be retained as security for the specific performance of the contract and additional performance security in accordance with the provision of the agreement. The agreement will incorporate all agreements between the officer inviting the bid/Engineer-in-charge and the successful bidder within 15 days following the notification of award along with the letter of Acceptance. The successful bidder shall sign the agreement and deliver it to the Engineer-in-charge. **Following documents shall form part of the agreement.**

a) The notice –inviting bid, all the documents including additional conditions, specifications and drawings, if any, forming the bid as issued at the time of invitation of bid and acceptance thereof together with any correspondence leading thereto & required amount of performance security including additional performance security.

b) Standard P.W.D. Form P1 to F2 with latest Amendments. (Specimen attached to this DTCN)

Failure to enter in to the required agreement and to make the security deposit at above shall entail forfeiture of the Bid Security (earnest money) No contract (bid) shall be finally accepted until the required amount of initial security money is deposited. The security will be refunded Twelve months after the completion of the work provided of the final bill is paid and will not carry any interest. The E.M.D will be forfeited in case, the Bidder backs out of the offer before acceptance of bid by the competent authority.

31. In every case in which by virtue of the provisions of Section 12, sub-section (1) of the Workman's Compensation Act, 1923, Corporation is obliged to pay compensation to a workman employed by the contractor in execution of the works, Corporation will recover from the contractor the amount of compensation so paid and without prejudice to the rights of Corporation under Section (1) sub-section (2) of the said Act, Corporation shall be at liberty to recover the amount or any part thereof by deducting it from the security deposit or from any sum due by Corporation to the contractor whether

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under this contract or otherwise Corporation may not be bound to contest any claim made against them under Section 12, Sub-section(1) of the said Act except on the written request of the contractor and upon his giving to corporation full security for all cases for which Corporation might become liable in consequence contesting such claim.

32. Bidders are required to abide by the Fair Wages Clauses as introduced by Government of Odisha in and will not pay less than the Fair Wages fixed by Government to the labourers engaged by him for the work. In case of any complaint by the labourer about the directly under intimation to the local Labour Office of the Government. The Bidder shall not employ child labour in the work The decision of the Engineer-in-charge is final and binding up on the bidder.
33. The Bidder shall have to bear cost of various incidentals, sundries and contingencies necessitated by work in full within the following similar category, (a) Rent, royalties, cess and other changes of materials, Octroi and all other taxes including prevailing Sale Tax/VAT for time to time. Ferry tolls, conveyance charges and other cost on account of land buildings including temporary building required by the Bidder for collection of materials, storage, housing of staff or other purpose of the work are to be borne by the Bidder at his own cost. No rent will be payable to Corporation for temporary occupation of land owned by Government/Corporation at the site of the work for bonafide use of the land for work and all such construction of temporary nature by the Bidder shall be done after obtaining written permission from the Engineer-in-charge of Civil portion of the work and all such construction shall have to be demolished and debris removed and ground made good and cleared after completion of the work at no extra cost b) Royalty will be recovered from each bill confirming to the rates notified by Government from time to time.
 - c) Labour camps or huts necessary to a suitable scale including conservancy and sanitary arrangements there in to the satisfaction of the local labour laws and health authorities shall have to be provided by the Bidder. d) Arrangement of suitable water supply including pipe water supply where available for the staff and labour as well as for the execution of the work is sole responsibility of the Bidder and no extra cost for carriage of water will be entertained. E) All fees and dues levied by Municipal, Canal or Water Supply Authorities are to be borne by the Bidder, f) Suitable safety equipments and dresses, gloves, life belts etc. for the labour engaged in risky operations are to be supplied by the Bidder at his own cost. g) Suitable fencing barriers, signals including paraffin and electric signals where necessary at work and approaches in order in project the public and employees from accident has to be provided by the Bidder at his own cost. h) Compensation including cost of any legal suit for injury to persons or property arising out of execution of the work and also any sum, which may become payable due to operation of the workmen compensation acct, shall have to be borne by the Bidder, i) The Bidder has to arrange adequate lighting arrangements for the work wherever necessary at his own cost.
34. No payment will be made for layout, benchmark, level pillars, profiles and benching and leveling the ground required, which has to be carried out by the Bidder at his own cost. The rates to be quoted should be for finished items of work inclusive of carriage of all materials and all incidental items of work.
35. After the work is finished all surplus materials should be removed from the site of work, preliminary work such as vats, mixing platforms etc. should be dismantled and all materials removed from the site and premises left neat and his should be inclusive in the rates. No extra payment will be made to the Bidder for removing, spreading and consolidation salvaged metal and materials.
36. It should be understood clearly that no claim what-so-ever will be entertained to extra items of works quantity of any item besides estimate amount unless written order is obtained from the competent authority and rate settled before the extra items of work or extra quantity of any items of work it taken up.
37. Compensation on account of idle labour and/or idle machinery for any reason whatsoever shall not be allowed but extension of time shall be considered if the hindrance is not attributable to the bidder.
38. On an account, whole or any part of the contract work shall be sublet/ off loaded to surrogated executants or transfer be made by execution of a deed of power of Attorney (hereinafter called as 'subletting') without prior written approval of the competent authority of the Corporation. In such an event the agreement may be rescinded. The bid accepting authority shall keep the following points in view in the event of grant of such permission for subletting. Wherever such approval is granted, the bidder shall not be relieved of any obligation or duty or responsibility, which he undertakes under the Agreement.

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- i) Subletting shall be permitted only in exceptional cases and for recorded reasons as to why the Contractor himself cannot directly run the Contract.
 - ii) In all cases, Sublette shall be a Contractor of the same or higher capacity or class as the original Contractor.
 - iii) Sanctioning authority shall see the qualifying criteria of the bid including the filled in proforma annexed vide SCHEDULE 'C' of DTCN so as to assess the capability of the Sublette.
 - iv) Sanctioning authority shall also see the terms and conditions of the agreement between the Contractor and the Sublette in order to satisfy himself that the Contractor is not subletting the work for carrying a middleman's profit.
 - v) It shall be observed at the time of subletting that the Corporation will not be put to any loss on account of substandard execution due to compromise in the quality of work and materials.
39. Any damage cause to the work due to 'any cause' whatsoever during execution, the bidder will make good until it is handed over to the Corporation in complete shape. Any cause shall mean and include National Calamities of all kinds.
40. All items of work as per schedule of quantities of this bid should conform to Orissa Detailed Standard Specification I.R.C. & I.S.I. Code & Bridge code section I,II, III, IV & VII & latest design criteria for pre-stressed concrete bridge specially for Roads & Bridges issued by MORT &H., Government of India, Compacting shall have to be carried out with help of mechanical vibrators from the range of I.S. 2505, I.S.2514, I.S.4656.
41. Shuttering & centering shall be with suitable steel shutters in side of which shall be lined with suitable sheeting and made leak proof and watertight. All joints in form work shall be properly seated preferably with P.V.C joints sealing tapes & compounds.
42. Form work including complete false work shall be designed by the Bidder without any extra cost to employer and the Department will have the right to inspect the scaffolding, centering and shuttering made for the work and can reject partly of fully such structures, if found defective in their opinion. Any eventually such as loss of lives or property due to failure of centering and shuttering shall be the responsibility of the bidder regarding compensation of all claims thereof.
43. Cement Concrete should be machine mixed by weight by means of concrete mixture/batching plant confirming to relevant grade and approved by the Engineer-in-charge for all types of concrete works. The Bidder should arrange his own batching plant concrete mixer appropriate vibrators, pumps, etc for this purpose at his own cost and departmental machinery if available only may be utilized on payment of necessary hire charges as detailed in clause of recovery sheet on necessary requisition.
44. Cement shall be used by bags and weight of one bag of Cement should be 50 kg net & the Engineer-in charge or his representative shall have the right to test the weight & quantity from time to time.
45. The Bidder shall make all arrangements for proper storage of materials but no cost for raising shed for store and pay of security guard etc will be borne by the Corporation. The Corporation is not responsible for any theft or loss of materials at site. If Bidder stops the work he shall have to pay the full penalty as per clauses of the contract.
46. Approach road to site of work for transport of materials to site of work is the sole responsibility of the bidder. Statutory traffic restriction in the town area for transport of construction material to site of work is to be taken into consideration before bidding and no consideration for extra time or compensation thereof shall be considered.
47. The Bidder should at his own cost arrange necessary tools and plants required for efficient execution of work and the rates quoted should be inclusive of transportation, hire and running charges of such plant and cost of consumables.
48. The machineries, if available, with the department may be supplied on hire as per charges noted in the enclosed statement and may be changed from time to time subject to the condition that the Bidder will execute in advance an agreement with the Engineer-in charge.
49. It should be understood clearly that no claim whatsoever will be entertained in regard to extra items of work or extra quantity of any item besides estimated amount, unless written order is obtained from the Engineer-in charge and rates settled and Supplementary Agreement drawn before the extra item(s) of work are taken up.

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50. An applicant or any of its constituent partners of whose contract for any work has been rescinded or who has abandoned any work in the last five years, prior to the date of the bid, shall be debarred from qualification. The bidder shall have to furnish requisite information in Schedule –E at the time of submission/ uploading of bid document. The Bidder shall have to furnish an Affidavit about the authentication of bid documents including Bank guarantee. An Affidavit to this effect is to be furnished in Schedule-F, Non-furnishing of the information in Schedule-E and required affidavit in Schedule-F (original), the bid document shall be processed in accordance with merit.
51. **It should be clearly understood that :-**
- a) The joints of the bars are to be provided with lapping, welds or bolts nuts as well are directed by the Engineer-in charge.
 - b) Concrete test specimens 150mm x 150mm x 150mm is size (whether plain or reinforced concrete) for the testing shall be taken for each structural member by a representative of the Bidder in the presence of responsible officer of the rank not lower than that of an Deputy Manager. The Bidder shall bear the cost so involved in testing. The test specimen in cube should be carried out in the laboratory selected and approved by the Engineer-in charge. Test should be carried out in accordance with the stipulation in Bridges Code section –III.
 - c) Test specimens shall be formed carefully in accordance with the standard method of taking test specimen and no plea shall be entertained later on the grounds that the casting of the test specimen was faulty and that the result of the specimen did not give a correct indication of the actual quality of concrete.
 - d) Plain concrete and reinforced concrete specimens will be tested in Government Test House at Alipore or Quality Control and research Laboratory at Bhubanewar or in any other laboratory as approved by the Engineer-in charge cost of testing of all specimens and samples will be borne by the Bidder.
52. The rates quoted should be inclusive of carriage of water required in connection with execution of the work. No claim for carriage of water what so ever will be entertained.
53. The Bidder shall employ one or more Engineering Graduate or Diploma holders as apprentice at his cost if the work as shown in the bid exceeds Rs.2,50,000/-. The apprentices will be selected by the Chief Engineer. The period of employment will commence within one month after the date of work order and would last till the date, when 90% of the work is completed. The fair wage to be paid to the apprentices should not be less than the emolument of personnel of equivalent qualification employed under Government The number of apprentices to be employed should be fixed by the Chief Engineer in the manner so that the total expenditure does not exceed one percent of the bid cost of the work.
54. **The Bidders are required to furnish evidence of ownership of principal machineries/ equipments in Schedule –C.**
55. It is responsibility of the Bidder to procure and store explosive required for blasting operation, Department may render necessary possible help for procuring license.
56. For submission of a bid for the work, the Bidder will be deemed to have satisfied himself by actual inspection of the site and locality of the work about the quality and availability of the required quantity of materials, Medical aid, labour and Flood stuff etc and that the rates quoted by him in the bid will be to account all conditions and difficulties that may be encountered its progress and to have quoted labour rates and materials with taxes, Octoroi and other duties lead, lifts, loading and unloading freight for materials and all other charges necessary for the completion of the work to the entire satisfaction of the Engineer-in charge of the work and his authorized subordinates. After acceptance of the contract rates Government will not pay any extra charges for any reason in case the bidder finds later on to have misjudged the conditions as regards the availability of materials, labour and other factors. The Bidder will be responsible for any misuse, loss or damages due to any reasons whatsoever of any departmental material during the execution of work, in case of loss, damage or misuse, recovery at the rate at 5 times the cost of the materials will be deducted from the bills or his other dues.
57. In accordance with Section 194© of The Income Tax Act 1961, 2% or 1% of the gross amount of the bill followed by Surcharge and Education Cess (as admissible) shall be deducted towards income Tax from the bills payable to the bidder. The bidder shall have to furnish true copy of PAN Card issued in accordance with the provisions of The Income Tax Act 1961 along with the bid.

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58. It must be clearly understood that under no circumstances any interest is chargeable for the dues or additional dues if any payable for the work executed and final bill pending disposal due to any reason whatsoever.
59. The bidders are required to quote their rates inclusive of 1% labour cess as admissible under The Building and Other Construction workers Welfare cess Act, 1996, which will be deducted from the gross amount of the bills.
60. The rates quoted by the bidder shall be deemed to be inclusive of VAT of all the materials that he will have to procure for performance of the contract. Deduction of VAT at source @ 4% from the gross amount payable to the bidder shall be made and credited to the Government in terms of statutory provision U/s. 54 of the Orissa VAT Act 2004.
61. Additional Performance Security: If the bid of the successful bidder is seriously unbalanced in relation to the Engineers estimate of the cost of work to be performed under the contract, the officer inviting the bid may require the bidder to produce detailed price analysis for any or all items of the bill of quantities which are quoted 10% below the estimated rates to demonstrate the internal consistency of those price with the construction methods and schedule proposed. After evaluation of the price analysis, the officer inviting the bid may require that the amount of the performance security set forth be increased at the expense of the successful bidder to a level sufficient to protect the Engineer-in charge against financial loss in the event of default of the successful bidder under the contract. If the bidder fails to do these items of work, the amount so furnished as additional performance security shall be forfeited to Government in addition to the other penal clauses, if any, to be imposed.
- (i) In order to access the amount of additional performance security, items for which the quoted price(s) is/are below 10% of the corresponding estimated cost shall be taken into consideration. The amount shall be determined as follows. Additional performance security= difference of 90% of the summation of amount at estimated rates and quoted rates for those items, where the quoted rate is more or 10% less than the estimated cost.
 - (ii) If the quoted rate(s) of the price bid is/are found to be front loaded, i.e. the items to be carried out in the beginning of the contract are quoted 25% higher than the estimated rates, the bid shall be evaluated as unbalanced bid and additional performance security of 10% shall be retained on the amount of those items.
 - (iii) The additional performance security as per clause 61(i) & 61(ii) shall be furnished by bidder before execution of the agreement in the form of national Savings Certificate/Post office Time Deposit Account /Kissan Vikas Patra duly pledged in favor of the Chief Engineer of the Corporation or in shape of Fixed Deposit Receipt of any Schedule Bank which will be over and above the performance security.

62. Inspection and Quality Control Tests :

Except as otherwise provided in hereof all materials and workmanship, if not otherwise designated by the specifications, shall be subject to inspections, examination and quality control test by the Engineer-in charge at any and all times during manufacture and/or constructions and at any/all places where such manufacture or construction are carried on. The Engineer-in charge shall have the right to reject defective materials and workmanship or require its corrections. Rejected workmanship shall be satisfactorily replaced with proper material without change thereof and the Contractor shall properly segregate and remove the rejected material from the premises. If the Contractor fails to proceed at once with the replacement of the rejected material and/or the construction of defective workmanship, the Engineer-in charge may replace such material and/or correct such workmanship and charge the cost thereof to the Contractor.

The Contractor shall furnish promptly without additional charge all facilities, labour, material etc. necessary for the safe and convenient inspection and quality control tests that may be required by the Engineer-in charge.

The Bidder shall supply sample of all materials fully before procurement for the work for testing and acceptance as may be required by the concerned Executive Engineer.

63. Super class Bidder shall employ under him two Graduate Engineer and two Diploma holders belonging to the State of Odisha, Special class Bidder shall employ under him one graduate Engineer and two Diploma Holder belonging to the State of Odisha. Likewise 'A' class Bidder shall employ under him one Graduate Engineer or two Diploma Holder belonging to the State of Odisha. The Bidder shall pay to the Engineering personnel monthly emoluments, which shall not be less than the emoluments of the personnel of equivalent qualification employed under the state Government of Odisha. The Engineer-in Chief (Civil) Odisha may however assist the Bidder with names of such unemployed Graduate engineers

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and Diploma Holders if such help is sought for by the Bidder. The names of such Engineering personnel appointed by the bidders should be intimated to the bid receiving authority along with the bid as to who would be supervision the work. Each bill of the Super Class, Special Class or 'A' Class Bidder shall be accompanied by an employment Roll of the Engineering personnel together with a Certificate of the Graduate Engineer or Diploma Holder so employed by the Bidder to the effect that the work executed as per bill has been supervised by him. The required certificate is to be furnished in the proforma contained in a separate sheet vide Schedule-1.

64. Engineering personnel of the executing agency should be present at work site for receiving technical instruction and also remain present at the time of inspection of Superior Officers.
65. All reinforced cement concrete work should conform to Odisha detailed Specification and should be of proportion M-15 and M-20 having a minimum compressive strength (in work test) of 150kg, 200kg per Cm in 15 cm cubes at 28 days, after curing and test conducted in accordance with IS 456/2000 and IS 516 using 12mm to 20mm size hard black crusher broken granite chips (20mm size not to exceed 25%)
66. Bailing out of water/dewatering from the foundation, pipe line trenches, Sewerage Tanks/Soak pits/Sumps/ Man hole chambers. Etc. either rain water or sub-soil water or percolation water if necessary should be borne by the Bidder. No extra payment will be made for dewatering, benchmarks, Level pillars, profiles and benching and leveling the ground wherever required. The rates quoted should be for finished items of works inclusive of these incidental items of work and no claims whatsoever shall be entertained by the Department.
67. Under section 12 of Contract Labour (Regulation and Abolition) Act. 1970 the Bidder who undertakes execution of work through labour should produce valid Labour license from licensing authorities of Labour Department.
68. The Bidder shall have to abide by the C.P.W.D. Safety Code Rules introduced by the Government of India, Ministry of Works, Housing and Supply in their standing order no.-44150 dt.25.11.57.
69. The Bidder shall have to submit to the Chief Engineer monthly return of labour both skilled and unskilled employed by him on the work. The bidder should keep himself in touch with the Engineer-in charge for smooth execution of the work and arrange adequate labour depending on the workload and working space available. No claim for detention of labour on any account will be entertained.
70. All the fittings for doors and windows as supplied by the Bidder should be of best quality and conform to relevant IS. Specification and should be got approved by the Engineer-in charge of the respective wing before they are used in the work.
71. After completion of the work the Bidder shall arrange at his own cost all requisite equipments for testing, if found necessary and bear the entire cost of such test.
72. The Bidder shall have to finish along with the bid, i) A list of works, which are at present in his hand and ii) List of similar nature of works executed during the last five financial years in Schedule D so as to assess the bid capacity of the Bidder.
73. All reinforced cement concrete works should be of smooth finish with uniform texture and appearance. Extra charges for plastering if required to any R.C.C. structures like roof slab, Columns, Chajjas, fins, parapets, shelves etc. shall not be paid.
74. The Bidder may at his option quote reasonable rate for each item of work carefully so that the rate for one item should not be unduly low and for others abnormally high.
75. The Bidder has to arrange the samples of materials required for execution to be got tested and approved by the Department before taking up the work and during course of execution required from time to time. All such samples are to be tested at the laboratory selected by the Engineer-in charge at the cost of the Bidder with no extra cost to the Corporation.
76. If there is any damage to the work due to natural calamities like flood or cyclone or any other cause during the course of execution of work or up to twelve months after completion of the work or if any, imperfection becomes apparent to the work within twelve months from the date of final certificate of completion of work the Bidder shall make good of all

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- such damages at his own cost with no extra cost to the Department No claims, whatsoever, in this regard will be entertained.
77. The K.B. bricks should be well burnt and of good qualities. The bricks should be approved by the Engineer-in charge before use in the work and should conform to the minimum strength as per National Building Code.
78. Standard co-efficient for linear measurement will be adopted while calculation consumption of steel and no claim whatsoever regarding difference in co-efficient of steel will be entertained. The rates quoted shall be inclusive of any eventuality of difference in co-efficient for linear measurements.
79. After the work is finished all surplus materials & debris should be removed 100m, clear away from the site of the work, Preliminary work such as vats, mixing platforms etc. should be dismantled and all materials removed from the site and premises be left neat and clean and this should be inclusive of the rates. No extra payment will be made for removing spreading and consolidating salvaged metals and materials.
80. That for the purpose of Jurisdiction in the event of disputes if any, the contract would be deemed to have been entered into within the State of Odisha and it is agreed that neither party to the contract will be competent to bring any suit in regard to the matter by this contract at any place outside the state of Odisha.
81. **SPECIAL CONDITIONS (PART OF THE CONTRACT) :**
- i) All materials before they are being used in the items of works as per this Schedule of quantities and also the finished items of work where tests are applicable shall have to be tested through the Engineer-in charge of the respective wing at appropriate laboratories according to the relevant IS. Specifications of the materials and the said items of works and the cost of all such tests shall have to be borne by the Bidder and the rates of the items of works should be inclusive of cost of such tests.
 - ii) The tests have to be planned & carried out such that the progress of work is not hampered.
 - iii) The tests are mandatory as per the prescribed frequencies and IS. Specifications. However, these are not exhaustive and the Engineer-in charge has the right to prescribe other required test if any as will be considered from time to time.
82. In the event of ambiguity between Clauses of the DTCN and the P1 or F2 Contract Form, the relevant Clauses of the P1 or F2 Contract Form shall prevail over the DTCN. The Clauses not covered under P1 or F2 Contract Form shall be governed by the Clauses of the DTCN.
83. It must be definitely understood that the Corporation does not accept any responsibility for the correctness and completeness of the trial borings shown in the Cross Section.
84. **Schedule of quantities accompanied by the DTCN.:** It shall be definitely understood that the Corporation does not accept any responsibility for the correctness or completeness of this schedule and that this schedule is liable for alternation or omissions, deductions or alternations set forth in the conditions of the contract and such omissions, deductions, additions or alternations shall in no way invalidate/ vitiate the contract and no extra monetary compensation, will be entertained.
- The authority reserves the right to make increase or decrease in the quantity of items of works mentioned in the schedule attached to the bid invitation notice as may be considered necessary for the satisfactory completion of the contract work. All such increase or decrease shall in no way invalidate/ vitiate the contract rates.
- The bidder shall not be entitled for any compensation on this account except for grant of extension of time wherever considered necessary.
85. The authority competent to accept the bid reserves the right of accepting the bid for the whole work for a district part of it or distributing the work between one or more bidders and the bidder is not entitled to any compensation on this account.
86. The intending bidder shall have to furnish the following information in the Proforma enclosed herewith vide **SCHEDULE 'C'** duly certified the Executive Engineer under whom he has executed the work(s) in order to judge his past performance. The bidder shall have to furnish a declaration in a separate sheet regarding conviction/ imprisonment for an offence involving moral turpitude. In the absence of such vital information the bidder shall be finalized in accordance with merit.

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The onus of establishing a credential solely lies with the bidder. The Corporation shall in no way be held liable for creating credentials sue motto from the official records but to examine the authenticity of the credentials furnished by the bidder along with the bid.

87. If the Bidder removes Corporation materials supplied to him from the site of work with a view to dispose of the same dishonestly, he shall be in addition to any other liability civil or criminal arising out of this contract be liable to pay penalty equivalent to five times of the price of the materials according to the stock issue rate or market rate whichever is higher. The penalty so imposed shall be recovered at any time from any sum that may then or at any time thereafter become due to the Bidder or from his security deposit or from the proceeds of sale thereof.
88. The Bidder shall have to arrange cement, steel, bitumen, paint and every sort of materials of approved quality and specification from the approved manufacturer, get it tested in the Departmental laboratory and approved by the Engineer-in-Chief before use. No extension of time or escalation of price on such account shall be entertained in future.
89. TOR rods, plates and structural members will be supplied in quantity, length and size available in the stock. For payment of reinforcement, the steel including plates etc. shall be measured in length of different diameter, size and specification as actually used (including hooks and cranks) in the work correct to an inch or cm and their weight calculated as per sectional weight prescribed by the Indian Standard Specification or as directed by the (Wastage of bars and unnecessary lapping will not be considered for measurement and payment).
90. The Bidder should at his own cost arrange necessary tools and plants required for the efficient execution of work and the rates quoted should be inclusive of the running charges of such tools and plants and cost of conveyance.
No claim whatsoever will be entertained for supply of Departmental Corporation machineries.
91. Odisha Bridge & Construction Corporation Ltd. Will be allowed price preference up to 3% over the lowest quotation or bid as laid down in works and transport Department Resolution No.285 date 17.04.1974. The Odisha Construction Corporation will be allowed a price preference to the extent of up to 3% over the lowest bid amount (where their bid is not the lowest) provided they express willingness to execute the work after reduction of rates by negotiation.
92. The Bidder is required to pay royalty to Government as fixed from time of time and produce such documents in support of their payment to the concerned Chief Engineer with the bills, falling which the amount towards royalties of different materials as utilized in the work will be recovered from the bills and deposited as revenue before Revenue Department. The royalty of materials will be recovered from the work bills as detailed herein below in case of failure of production of proper money receipt from Revenue Department. The rates have been extracted from Odisha Minor Minerals Concession Rules 2004. Any amendment/ modification on the following rates shall prevail irrespective of such addition in the sanctioned estimate.

MATERIALS	RATE (Valid till dt.31.8.2013) (in Rupees)	UNIT
1. Sand/ordinary soil	19.60	Each Cum
2. Hard Granite metal I.R.C. Gr.I	70.60	Each Cum
3. Hard Granite metal I.R.C. Gr.II	70.60	Each Cum
4. Hard Granite metal I.R.C. Gr.III	70.60	Each Cum
5. Hard Stone metal	70.60	Each Cum
6. Hard Stone boulder	70.60	Each Cum
7. Hard Granite boulder	70.60	Each Cum
8. Moorum	19.60	Each Cum
9. Hard granite chips	70.60	Each Cum
10. Laterite Stone	98.00	Each Cum

* The rates notified by Govt. of Odisha from time to time will prevail over the rates prescribed in the table.

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93. Under no circumstances interest is chargeable for the dues or additional dues if any payable for the work.
94. **Trial Boring** – The foundation level as indicated in the body of the departmental drawing is purely tentative and for the general guidance only. The Corporation has no responsibility for the suitability of actual strata at the foundation level. The Bidder has to conduct his own boring before starting the work and get the samples tested at his own cost to ascertain the S.B.C. and credibility of the strata at founding level while quoting his rates for bid the Bidder shall take in to account of the above aspects.
95. Any defects, shrinkage or other faults which may be noticed with 12 (Twelve) months from the completion of the work arising out of defective or improper materials or workmanship timing are upon the direction of the Engineer-in-Charge to be amended and made good by the Bidder at his own cost unless the Engineer for reasons to be recorded in writing shall be decided that they ought to be paid for and in case of default Corporation may recover from the Bidder the cost of making good the works. The Bidder is also required to maintain the road for 12(twelve) months from the date of successful completion of the work.
96. From the commencement of the works to the completion of the same, they are to be under the Bidders charge. The bidder is to be held responsible to make good all injuries, damages and repairs occasioned or recdered necessary to the same by fire or other causes and they hold the Corporation harmless for any claims for injuries to person or structural damage to property happening from any neglect, default, want of proper care or misconduct on the part of the Bidder or any one in his employment during the execution of the work. Also no claim shall be entertained for loss due to earthquake, flood, cyclone, epidemic, riot or any other calamity whether natural or incidental damages so caused will have to be made good by the bidder at his own cost.
97. **Gradation of ingredients:** The coarse and fine aggregate shall meet the grade requirement as per the latest provision of relevant IS. Code/I.R.C. code/ MORT&H specifications.
98. Where it will be found necessary by the Corporation, the Engineer-in-charge of the work shall issue a Site order Book to the Bidder to be kept at the site of the work with pages serially numbered. Orders regarding the work whenever necessary are to be entered in this book by the Corporation Engineers and Inspectors with their dated signatures and duly noted by the Bidder or his authorized agents with their dated signature. Orders entered in this book and noted by the Bidder's agent shall be considered to have been duly given to the Bidder for following the instructions of the Corporation. The Site Order Book shall be the property of the Corporation and shall not be removed from the site of the work without written permission of the Executive Engineer and to be submitted to the Engineer-in-Charge every month.
99. The bidder is entitled to be paid only at the rates quoted by him for execution of the item of work. If the bidder is required to pay for any ancillary work for completion of the item of work confirming to the contract specification it will be construed as his exclusive responsibility for specific performance of the contract and nothing extra over and above the agreement. Rates will be paid.
- 100. FORCE MAJORE**
- Should failure in performance of any part of this deed/subsequent agreement arises from war, insurrection, restraint imposed by Corporation, Act of Legislature or other authority,, stoppage of hindrance in the supply of raw materials, or fuel, explosion, accident, strike, riot, lock-out or other disorganization of labour or transport, break down of machine, flood, fire, act of God, or any inevitable or unforeseen event beyond human control directly or indirectly interfering with the supply of stores or from any cause which may be a reasonable ground for an extension of time, the competent authority will allow such additional time as he considers to be justified in the circumstances of the case. No compensation will be payable to the bidder for any loss incurred by him due to these reasons.
101. The rates quoted by the Bidder shall cover the latest approved rates of labours, materials, POL and Royalties. Arrangement of borrow areas/land, disposal of surplus earth/debris, approach road to the work site etc. are the responsibility of the Bidder.
102. The rate for each work of concrete items wherever dewatering is imperatively necessary should be include of this. The term dewatering shall mean the execution or operation of the item due to standing water as well as due to percolation of water Dewatering from the foundation for bridges, culverts, buildings, canal structures, river training, work sites etc and watering for consolidation in roads, embankments whenever and wherever necessary during execution will have to

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be done by the bidder and no extra payment will be made on that account. The term 'dewatering' shall mean and include the execution or operation of these items due to standing water as well as due to percolation water.

103. The Bidder shall make requisition of site order book from the date of commencement of the work from the Corporation and shall maintain in proper form with pages serially numbered in order to record items of works are not covered by his contract and claimable as extra. Claims shall be entered regularly in this book under the dated signature of the Bidder or his duly authorized agents at the end of each month. A certificate should be furnished along with the claim to the effect that he has no other claim beyond this claim up-to-date. If in any month there are no claims to record, a certificate to that effect should be furnished by the Bidder in the claim book, Each claim must be defined and should be given as for as for as possible regarding the quantities as well as the total amount claimed. The claim book must be submitted by the Bidder regularly by 10th and 16th days of each month for orders of the Engineer-in-charge or competent authority. Claims not made in this manner or the claim book not maintained from the commencement of the work is liable to be summerarily rejected. The claim book is the property of the P.W.D. and shall be surrendered by the Bidder to the Engineer-in-charge after completion of the work or before recession of the contract by the Corporation whichever is earlier for record.
104. Number of tests as specified in I.R.C/MORT&H/I.S.I specification required for the construction of roads/bridges/buildings or any other structural works will be conducted in any Government Test House /Departmental Laboratories/reputed material testing laboratory as to be decided by the Engineer-in-charge. Testing charges including expenditure for collection/ transportation of samples/specimens etc. will be borne by the Bidder. The collection of samples and testing are to be conducted for both prior to execution and during execution as may be directed by the Engineer-in-charge and on both the accounts the cost shall be borne by the Bidder.
105. In case the 1st lowest Bidder or even the next lowest Bidders with draw in series one by one, thereby facilitating a particular bid for award, then they shall be penalized with adequate disincentives with forfeiture of EMD unless adequate justification for such back out is furnished. Appropriate action for black listing the bidders shall also be taken apart from disincentivising the Bidder.

106. **Eligibility Criteria**

Eligibility Criteria for participation in the bid are given below. The bidders shall have to go through these eligibility criteria before online bidding. Bids not accompanied by the cost of bid documents & EMD in the prescribed mode, duly pledged shall be liable for rejection summarily.

- i) The intending bidder shall have valid registration certificate of the eligible class as on the date of submission of the bid.
- ii) The intending bidder shall have up to date valid PAN, VAT clearance certificate in Form No.-612 Valid up to 31st March 2014.
- iii) The intending bidder shall have to fill-up No Relationship Certificate in the prescribed format.
- iv) The intending bidder shall have to produce and affidavit along with the bid in support of the authenticity of the documents/credentials including the EMD in shape of POSB/POTD/ NSC/KVP/Deposit Receipt of Scheduled Bank pledged in favor of the Chief Engineer OSPHWC Bhubaneswar. The entire documents/credentials should be produced/ uploaded in a very clear and legible manner free from any ambiguity; any deviation shall entail rejection of the bid.
- v) If the intending bidder seeks exemption of EMD, he must produce original Registration Certificate in a sealed packet in support of exemption in the Sealed Box in the office Hrs. during the bidding period otherwise his bid shall be rejected summarily.
- vi) Bidder can submit one bid paper for a particular work. Submission of more than one bid paper by a bidder for a particular bid will be liable for rejection of all such bid papers.
- vii) The contractors are required to furnish evidence of ownership of principal machineries/ equipments for only those machineries/equipments asked for in the tender documents.

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- viii) In case the contractor executing several works he is required to furnish a time schedule for movement of equipment/machinery from one site to work site when work is to be executed.
- ix) The contractor shall furnish ownership documents for those machineries which he is planning to deploy for the that tendered work if these are no engaged or produced certificate from the Chief Engineer under whom these are deployed at the time of tendering is to the period by which these machines are likely to be released from the present contract. Certificate from the Chief Engineer shall not be more than 90 days old on the last date of receipt of tender. (Format of Certificate of Annexure-IV)
- x) In case the contractor proposes to engage machineries and equipments as asked for in the tender document, owned or hired but deployed outside the state, he/she is required to furnish additional 1% EMD/Bid Security. The entire bid security including the additional bid security shall stand forfeited in case the contractor fails to mobilize the machineries within stipulated time as per the tender document.
- xi) The Contractor intending to hire/case equipments/machineries are required to furnish proof of ownership from the company/person providing equipment/ machineries on hire/lease along with contracts/ agreements/ lease deed and duration of such contract.

107. Notification of Award and signing of Agreement.

- 107.1 The bidder/Tender whose bid has been accepted will be notified of the award by the Engineer-in-charge prior to expiration of the validity period by cable, telex, email or facsimile confirmed by registered letter. This letter (hereinafter and in the conditions of contract called the "Letter of Acceptance") will state the sum that the Engineer-in-charge will pay the contractor in consideration of the execution, completion and maintenance of the works by the contractor as prescribed by the contract (Hereinafter and in the contract called the "Contract Price")
- 107.2 The Notification of award will constitute the formation of the contract, subject only to the furnishing of a performance security (ISD) and additional performance security in accordance with the provisions of the DTCN.
- 107.3 The agreement will incorporate all agreements between the officers inviting the bid/ Engineer-in-charge and the successful bidder, within the time indicated in the notification of award along with the Letter a Acceptance, the successful bidder will sign the agreement and deliver it to the Engineer-in-charge, Following documents shall form part of the agreement.
- 107.4 The notice inviting bid, all the documents including additional conditions, specifications and drawings, if any forming the bid as issued at the time of invitation of bid and acceptance thereof together with any correspondence leading thereto & required amount of performance security including additional performance security.
- 107.5 Standard PWD Form F2/IP-1 as the case may be

108. Sealing of Bids and Tender Boxes :

- 108.1. In order to ensure that envelopes are properly sealed the contractors can seal them with superglue and also add temper proof tapes as additional precaution.

109. Receipt of Tender documents and acceptance thereof:

- i) the tender documents will be sold to the intending purchaser/contractor at the same time during the office of the Division, Sub-Division under the Division concerned circle, adjacent division, office of the CMD OSPHWC/ Chief Engineer, similarly, the tenders are required to be received from the tenders in the above office during the same time on the days of submission. But opening of the bids shall be carried out in the abve office of of the officer inviting the tender who is also the tender accepting authority.
- ii) Contractors are not required to write their name on the outer cover containing the Bid documents. They are only required to write the name of the work and authority who had issued the tenders. The tender submitted in the wrong box shall not be taken into consideration.
- iii) In case the 1st lowest tenderer or even the next lowest tenderers withdraw in series one by one thereby facilitating a particular tenderer for award, then they shall be penalized with adequate disincentives with forfeiture

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of EMD unless adequate justification for such back out is furnished disincenives with forfeiture of EMD unless adequate justification for such back out is furnished. Appropriate action for black listing the tenderers, shall also be taken apart from disincenivising the tenderer.

- iv) In case the reason for backing out of the 1st lowest tenderer is justified then the offer of 2nd lowest tenderer may be accepted provided that the 2nd lowest tender negotiates with the rates of 1st lowest, tenderer. However, approval from the next higher authority is mandatory for such cases.
- v) Similarly, if more than one of the lowest tenderers starting from the 1st lowest in series such as the 1st lowest and the 2nd lowest tenderer withdraw, this should automatically stand cancelled unless for very special reasons to be recorded in writing. Approval of next higher authority is to be obtained prior to acceptance of the offer of the contractor quoting higher rates in the larger interest of getting the works done in time. In such cases, the next higher Authority should accept the tenderer only if the 3rd lowest tender agrees to undertake the work at the rate quoted by the 1st lowest tenderer. In case of some extreme urgency or other valid reasons, the deviation from the lowest rate may be considered, but this should go to the 2nd higher level of authority in the hierarchy for acceptance. In such cases, prior detailed investigation of the circumstances and reasons thereof should be recorded in writing for accepting such tender in higher rates than the 1st lowest offer.

110. Even qualified criteria are met, the bidder can be disqualified for the following reasons inquired by the Department.

- a. Marking false statement or declaration.
- b. Past record of poor performance
- c. Past record of abandoning the work half way or rescission of contract.
- d. Past record of wrongful delay / inordinate delay.
- e. Past history of litigation
- f. Past history of criminal record.

111. The Bidders are required to go through each clause of Form P1 or Form F2 carefully in addition to the clauses mentioned here in before bidding.

112. Protection against flood :

In case of flash flood and untimely flood in the river during the period of execution resulting in overtopping of coffer dam and flooding of the work area, the bidder shall make his own arrangement at his cost to shift the machineries, equipments, materials, labour and departmental machineries if hired by the bidder to a safe place. The work has to be resumed after receding of floods and necessary strengthening of cofferdam and the bidder at his cost will do dewatering. The Corporation may consider extension of time for the completion of the work if the discontinuance of the work is beyond all reasonable attempts of the bidder to such eventualities.

The debris, sand and other materials, accumulated in the working area during flash floods are regular floods in the monsoon shall be removed by the bidder as required for continuing the work at his own cost. By any chance, if any excavated portion that could not be filled with concrete by the bidder, gets filled up during the monsoon period with earth such removal will not be paid further. The bidder will have to re-excavate the same at his own cost.

It shall be distinctly understood that it is entirely the responsibility of the bidder to make such arrangements as may be required from time to time to protect the men, machinery materials and the work under progress and the work for which the measurements were recorded and payment made, against damages either during working season or during the flood season: The Corporation accepts no liability, what so ever for any damage or loss of men, materials, machinery and the work if such hindrance is caused to the progress of work.

The bidder should provide at his own cost adequate protective measures to the completed works at the end of working season or work in progress against the probable flood during monsoon till completion and handing over of the entire work.

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113. Earth Work:

The earthwork quantity will be assessed from cross sections taken at suitable intervals as decided by the Engineer-in-charge. Initial levels will be taken with reference to the benchmark, which should be kept at site till finalization of the contract. Both the parties to the contract should sign the initial cross sections before starting the work. Final level is to be taken and recorded in level book after completion of the work in all respect and the bidder is to sign the final levels recorded by the Department in token of acceptance of final measurements. The plotting of final levels should also include initial level, designed level & executed level in three distinct indelible ink. At the time of recording of such level by the Department, the bidder shall have to deploy his qualified Engineers, so as to assist him to witness the levels. Approved type of cutting earth should be utilized infilling.

114. The Authority reserves the right to verify all statements I credentials furnished along with the bid and to inspect the Bidder's establishment I workshop so as to evaluate the Bidder's capacity to execute the work and also reserves the right to defer I reject I accept any oral/the bids without assigning any reason whatsoever. The Corporation shall in no way be held liable for such action nor will make any obligation to inform the Bidder the ground for the same.

The bidder should submit the information in the prescribed schedules i.e. .Schedule, H, Annexure -I, II, III,IV of Schedule-C, Schedule- 0-1, 0-2 and Schedule -E & F (*Specimen provided in the list of schedules*)

SPACE FOR ADDITIONAL AND SPECIAL CONDITION, IF ANY

Contractor

**For
OSPHWC**

APPROVAL PAGE

This Bid documents consisting of pages is approved by me on Dt

Signature of |Approving Authority

Contractor

**For
OSPHWC**

SCHEDULE XLV-FORM NO.61

ANNEXURE - 5

ODISHA POLICE HOUSING & WELFARE CORPORATION

(Contract Form F – 2 / P – 1)

ITEM RATE TENDER AND CONTRACT FOR WORKS

General Rules and Directions for the guidance of Contractors

1. All works proposed for execution by contract will be notified in a form of invitation to tender pasted on a board hung up in the office and signed by the Chief Engineer.

This notice will state the work to be carried out, the items and approximate quantities thereof as well as the date of submitting and opening of tenders also the amount of earnest money to be deposited and the amount of the security deposit to be deposited by the successful tendered and the percentage if any, to be deducted from bills. Copies of the specification, designs & drawings and any other documents required in connection with the submission of tender signed for the purpose of identification by the Chief Engineer shall also be open for inspection by the contractor at the office of the Chief Engineer during office hours.
2. In the event of the Tender being submitted by a firm it must be signed separately by each member thereof, or in the event of the absence of any partner, it must be signed on his behalf by a person holding a power of attorney authorizing him to do so.
3. Receipts for payments made on account of work, when executed by a firm must also be signed by the several partners, except where the contractors are described in their tender as a firm in which case the receipts must be signed in the name of the firm by one of the partners, or by some other persons having authority to give effectual receipts for the firm.
4. The memorandum of work tendered for and the memorandum of materials to be supplied by the corporation and their issue rates shall be filled in and completed in the office of the Chief Engineer before the tender form is issued. If a form is issued to an intending tenderer without having been so filled in and completed, he shall request the office to have this done before he completes and delivers his tender.
5. The amount of earnest money to be deposited will be 1% (one percent) of the tendered amount.
6. Any person who submits a tender shall fill up the usual printed form stating at what rate he is willing to undertake each item of the work. Incomplete tender and tenders which propose any alteration in the work specified in the said form of invitation to tender or which contain any other conditions of any sort, or omit to note the time within which the work can be finished, or which are not accompanied by the required earnest money will be liable to rejection. No single tender shall include more than one work, but contractors who wish to tender for two or more works shall submit a separate tender for each. Tender shall bear the name of the work to which they refer written outside the envelope.
7. The Engineer or his duly authorized assistant will open the tenders in the presence of any intending contractors who may be present at the time and will enter the amounts of the several tenders in a comparative statement in a suitable form. In the event of a tender being rejected for the earnest money forwarded therewith be returned to the tenderer.
8. The Engineer shall have the right to rejecting all or any of the tenders.
9. In the event of a tender being selected for acceptance, the Engineer who opened the tenders will, if he is competent to accept the tender, inform the tenderer of the selected tender who shall thereupon sign copies of the specification and other documents mentioned in rules 1 and 4 for the purpose of identification and for his acceptance with the tender. The tenderer of the selected tender shall also deposit the required amount of the security money within the prescribed time. If the tenderer fails to deposit the required amount of the security money within the prescribed time, the Engineer may reject the tender.

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If the Engineer is not competent to accept the tender himself, he will inform the tenderer of the tender which he decides to recommended for acceptance. Such tenderer shall thereupon sign forthwith copies of the specification and other documents mentioned in rules 1 and 4 and shall deposit the required amount of the security money within the prescribed time. The tender with the specification and other documents signed by the tenderer will then be forwarded for acceptance to the Engineer who is competent to accept the same. If the said Engineer rejects the tender the security money deposited shall be refunded to the tenderer.

10. When a tender is selected for acceptance, the tenderer shall deposit the required amount of the security money in cash. No tender shall be finally accepted until the required amount of the security money has been deposited.
11. The amount of security money to be deposited by the tenderer whose tender is selected for acceptance shall be 7 percent of the estimated value of the work and towards this amount the earnest money already deposited by him shall be credited. At least 2 percent of the estimated cost inclusive of the earnest money shall be deposited by the tenderer within such time as may be notified to him in writing by the officer opening the tender, failing which tender shall be liable to rejection.

Any balance of the security money outstanding after completion of the contract with the tenderer may be made up by deduction of 5 percent of the amount of each payment to be made to him under clause 7 of the conditions of contract for work done under the contract.

12. When tender has been selected for acceptance and the required amount of the security money has been deposited, the Engineer shall scrutinize all pages of the form of item, Rate, Tender and Contract for works to see that the form has been properly filled up and signed by the contractor and the signature witnessed. He shall then, if he is competent to accept the tender, sign and acceptance of the tender or if he is not so competent, shall send the form for signature of the acceptance to officer competent to accept it.

Contractor

**For
OSPHWC**

TENDER FOR WORKS

I/We hereby tender for the execution for the OSPH&C of the works specified in the underwritten memorandum at the rates specified therein within a period of years months from the date of written order to commence and in accordance in all respects with the specification, designs, drawings and other documents referred to in rule. I hereof and subject to the annexed conditions of contract and with such materials as are provided for by and in all other respects in accordance with such conditions so far as applicable.

MEMORANDUM

- a) If several sub-works are included they should be detailed in separate list.
- a) Name of work :
- b) Estimated Cost / Initial Contract Price Rs.
(Agreement Value)
- c) Earnest money : Rs.

- d) This deposit will be 2% of the estimated cost of the work. d) Initial Security Deposit (including earnest money), to be deposited before the commencement of the work. Rs.
- e) This percentage deduction from bills will be credited to the contractor's security deposit. e) Percentage to be deducted from bill towards security deposit 5% (Five percent)
3% (Three percent)
- f) Time required for the work from the date of written order to Commence Months.
- g) Date of written order to commence (Copy of work order attached)
- h) Total number of works tendered for
- i) Engineer-in-Charge is the Divisional Manager/Divisional Joint Manager of the Division entrusted with the execution of the work. His representative is the DPM and APM

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**For
OSPHWC**

ITEM NO.	ITEM OF WORK	RATE TENDERED		PERCENTAGE	
		IN FIGURES			IN WORDS
		Rs.	P.		
(a)	Total Estimated Cost				
(b)	In the event of percentage rate tender (P-1) contract the percentage excess / less quoted by the Bidder.				
(c)	Tender Value				

Contractor

**For
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Should this tender be accepted I/We hereby agreed to abide by and fulfill all the by terms and provisions of the said conditions of contract annexed hereto so far as applicable, or in default thereof to forfeit and pay to the OSPHWC or his successor in office and sums of money mentioned in the said conditions.

Signature of contractor before submission of tender

Dated the day of20

Witness –

Address –

Signature of Contractor

Occupation -

Signature of Witness to one tender’s signature

The above tender is hereby accepted by me on behalf of the OSPHWC.

Dated the day of 20

Signature of Chief Engineer

CONDITIONS OF CONTRACT

Claus 1 – All compensation or other sum of money payable by the contractor to Government under the terms of this contract may be deducted from, or paid by the sale of a sufficient part of his security deposit or from the interest arising there from, or from any sums which may be due or may become due to the contractor by OSPHWC on any account whatsoever and in the event of his security deposit being reduced by reason of any such deduction or sale as aforesaid the contractor shall within 10 days thereafter make good in cash or Government securities endorsed as aforesaid any sum or sums which may have been deducted from, or raised by, sale of the security deposit or any part thereof.

Signature of the Officer by whom accepted.

Compensation for delay.

The work should not be considered finish until such date as the Engineer-in-Charge shall certify as the date on which the work is finished after necessary rectification of defect as pointed out by the Engineer-in-Charge or his authorized Agent are fully complied with by the contractor to the Engineer-in-Charge satisfaction.

Action when whole security deposit is forfeited.

2.(a) Time Control

(A) Progress of Work and Re-scheduling Programme

- i) The Engineer-in-charge shall issue the letter of acceptance to the successful bidder. The issue of the letter of acceptance shall be treated as closure of the bid process and commencement of the contract.
- ii) Within 15 days of issue of the letter of acceptance, the bidder shall submit to the Engineer-in-charge for approval of a programme commensurable to Clause No.(iii)

Showing the general methods, arrangements and timing for all the activities in the work along with monthly cash flow forecast.

- (iii) To ensure good progress during the execution of the work the bidders shall be bound in all cases in which the time the allowed for any work exceeds one month to complete, 1/4th of the whole of the work before 1/4th of the whole time allowed under the contract has elapsed, 1/2th of the whole of the work before 1/2 of the whole time allowed under the contract has elapsed, 3/4th of the whole of the work before 3/4th of the whole time allowed under the contract has elapsed.
- (iv) If a any time it should appear to the Engineer-in-charge that the actual progress of the work does not confirm to the programme to which consent has been given, the bidder shall produce, at the request of the Engineer-in-

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charge, a revised programme showing the modification to such programme necessary to ensure completion of the work within the time prescribed for completion. If the bidder does not submit an updated programme within this period, the Engineer-in-charge may withhold the amount of 1% of the contract value from the next payment certificate and continue to withhold this amount until the next payment after the date on which the overdue programme has been submitted.

- (v) An update of the programme shall be a programme showing the actual progress achieved on each activity and the effect and the effect of the progress achieved on the timing of the remaining work including any changes to the sequence of the activities.
- (vi) The Engineer-in-charge's approval of the programme shall not alter the bidders obligation. The bidders may revise the programme and submit it to the Engineer-in-charge again at any time. A revised programme is to show the effect of Variations and Compensation Events.

B. Extension of the Completion Date.

The time allowed for execution of the work as specified in the contract data shall be the essence of the Contract. The execution of the work shall commence from the 15th day or such time period as mentioned in the Letter of Award after the date on which the Engineer-in-charge issues written orders to commence the work or from the date of handing over of the site whichever is later. If the bidder commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the Earnest Money Deposit and Performance Guarantee/ Security Deposit absolutely.

As soon as possible after the contract is concluded the bidder shall submit a Time and Progress Chart for each milestone and get it approved by the Department. The chart shall be prepared indirect relation to the time stated in the Contract documents for completion of items of the work. It shall indicate the forecast of the dates of commencement and completion of various trades of sections of the work and may be amended as necessary by agreement between the Engineer-in-charge and the bidder within the limitation of time imposed in the contract document, and further to ensure good progress during the execution of the work, the bidder shall in all cases in which the time allowed for any work exceeds one month (save for special jobs for which a separate programme has been agreed upon) complete the work as per milestone given in contract data.

In case of delay occurred due to any of the reasons mentioned below, the bidder shall immediately given notice thereof in writing to the Engineer-in-charge but shall nevertheless use constantly his best endeavors o prevent or make good the delay and shall do all that may be reasonably required to the satisfaction of the Engineer-in-charge to proceed with the work.

- (i) Force majeure, or
- (ii) Abnormally bad weather, or
- (iii) Serious loss or damage by fore, or
- (iv) Civil commotion, local commotion of workmen, strike or lockout, affection any of the traders employed on the work, or
- (v) Delay on the part of other contractors or tradesmen engaged by Engineer-in-charge in execution work not forming part of the Contract.

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- (vi) In case a variation is issued which makes it impossible for completion to be achieved by intended completion date without the bidder taking steps to accelerate the remaining work and which would cause the bidder to incur additional cost, or
- (vii) Any other cause, which in the absolute discretion of the authority mentioned, in Contract data is beyond the bidder's control. Request for re-schedule and extension of time, to be eligible for consideration shall be made by the bidder in writing within fourteen days of the happening of the event causing delay. The bidder may also, if practicable, indicate in such a request the period for which extension is desired.
- (viii) In any such case a fair and reasonable extension of time for completion of work may be given. Such extension shall be communicated to the bidder by the Engineer-in-charge in writing, within 3 (three) months of the date of receipt of such request. Non-application by the bidder for extension of time shall not be a bar for giving fair and reasonable extension by the Engineer-in-charge and this shall be binding on the bidder.

C. Compensation for Delay

If the bidder fails to maintain the required progress in terms of Clause "A" (Time Control) or to complete the work and clear the site on or before the contract or extended date of completion, he shall, without prejudice to any other right or remedy available under the law to the Government on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below as the Chief Engineer (whose decision in writing shall be final and binding) may decide on the amount of tendered value of the work for every completed day/month (as applicable) that the progress remains below that specified in Clause "A". (Time Control) or that the work remains incomplete. This will also apply group of items for which a separate period of completion has been specified. Compensation @ 1.5% per month of delay of work to be computed on per day basis.

Provided always that the total amount of compensation for delay to be paid under this condition shall not exceed 10% of the Bid Value of work or to the Bid Value of the item or group of items of work for which a separate period of completion is originally given.

The amount of compensation may be adjusted or set-off against any such payable to the bidder under this or any other contract with the Government in case, the bidder does not achieve a particular milestone mentioned in contract data or the rescheduled milestone(s) in terms of Clause "E" (Management Meeting) the amount shown against that milestone shall be withheld to be adjusted against the compensation levied at the final grant of extension of time. Withholding of this amount on failure to achieve a milestone shall be automatic without any notice to the bidder. However, if the bidder catches up with the progress of work on the subsequent milestone(s), the withheld amount shall be released. In case the bidder fails to make up for the delay in subsequent milestone(s), amount mentioned against each milestone missed subsequently also shall be withheld. However, no interest whatsoever shall be payable on such withheld amount.

D. Bonus for Early Completion

In case, the bidder completes the work ahead of scheduled completion time a bonus/incentive @ 1% (one percent) of the bid value per month computed on per day basis, shall be payable to the bidder, subject to the condition quoted herein below for

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maximum amount of 2% (two percent) of the bid value. The amount of bonus/ incentive, if payable, shall be paid along with the final bill after completion of the work.

Bonus/Incentive shall only be admissible for payment in respect of individual project for new construction / substantial or improvement works, the minimum value of which is mentioned below.

	Name of the work	Minimum Value
i)	Building work / P.H. work	Rs.40.00 lakhs
ii)	Road work	Rs. 3.00 Crores
iii)	Irrigation work	Rs.10.00 Crores

Bonus / Incentive will be paid after obtaining approval from the next higher authority or tender accepting authority on completion of original work before original time schedule.

E. Management Meetings

Either the Engineer or the bidder may require the other to attend a management meeting. The business of a management shall be to review the plans for remaining work and to deal with matters raised in accordance with the early warning procedure.

The Engineer shall record the business of management meetings and is to provide copies of his record to those attending the meeting and to the Employer. The responsibility of the parties for actions to be taken is to be decided by the Engineer either at the management meeting or after the management meeting and should be stated in writing to all who attended the meeting.

2(b) – To rescind the contract (of which rescission notice in writing to the contractor under the hand of the Engineer-in-Charge shall be conclusive evidence), 20% (twenty percent) of the value of left over work will be realised from the Contractor as penalty.

- (i) In the Event of any of the above courses being adopted by the Engineer-in-Charge, the contractor shall have no claim to compensation for any loss sustained by him by reason of his having purchased or procured any materials, or entered into any engagement, or made any advances on account of or with a view to the execution of the work or the performance of the contract. And in case the contract shall be rescinded under the provision aforesaid, the contractor shall not be entitled to recover or be paid any sum for any work thereto for actually performed under this contract, unless and until the Engineer-in-Charge shall have certified in writing the performance of such work and the value of payable in respect thereof and he shall only be entitled to be paid the value so certified.
- (ii) Security deposit of the contractor shall be refunded only one year after the date of completion of the work provided the final bill has been paid and defects, if any rectified.

Clause – 3 – In any case in which any of the powers, conferred upon the Engineer-in-Charge by clause 3 hereof shall have become exercisable and the same shall not be exercised. The non-exercise thereof shall not constitute a waiver of any of the conditions hereof and such powers shall notwithstanding be exercisable. In the event of any future cause of default by the contractor of which by any clause or clauses hereof he is declared liable to pay compensation amounting to the whole of his security deposit, and the liability of the contractor for the past and future compensation shall remain unaffected. In the event of the Engineer-in-Charge putting in force the powers vested him under the preceding clauses he may, if he so

Contractor remains liable to pay compensation if action not taken under Clause-6.

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Power to take possession of or require removal of or sell contractor's plants.	<p>desires, take possession of all or any tools, plants, materials and stores, in or upon the works, or the site thereof or belonging to the contractor, or procured by him and intended to be used for the execution of the work or any part thereof, paying or allowing, for the same in the account at the contract rates, or in case of these not being applicable, at current market rates to be certified by the Engineer-in-Charge whose certificate thereof, shall be final otherwise the Engineer-in-Charge may be notice in writing to the contractor or his clerk of the works, foreman or other authorized agent require him to remove such tools, plants, materials or stores from the premises (within a time to be specified in such notice) and in the event of the contractor failing to comply with any such requisition, the Engineer-in-Charge may remove them at the contractor's expenses or sell them by auction or private sale on account of the contractor and at his risk in all respects, and the certificate of the Engineer-in-Charge as to the expenses of any such removal and the amount of the proceeds and expenses of any such sale shall be final and conclusive against the contractor</p>
Extension of time.	<p>Clause 4 – If the contractor shall desire an extension of the time for completion of the work, on the ground of his having been unavoidably hindered in its execution or any other ground, the shall apply in writing to the Engineer-in-Charge within 30 days of the date of the hindrance on account of which he desires such extension as aforesaid and the Engineer-in-Charge shall, if in his opinion (which shall be final) reasonable grounds be shown therefore, authorize such extension of time, if any, as may in his opinion, be necessary or proper. The Engineer-in-Charge shall at the same time inform the contractor whether he claims compensation for delay.</p>
Final Certificate.	<p>Clause 5 - On completion of the work, the contractor shall be furnished with the certificate by the Engineer-in-charge of such completed, but no such certificate be given nor shall the work be considered to be completed until the contractor shall have removed from the area of the premises to be distinctly marked by the Engineer-in-Charge in the site plan on which the work shall be executed, all scaffolding, surplus materials and rubbish, and cleaned of the dirt from all wood-work, doors, windows, floors or other part of any building in upon or about which the work is to be executed, or of which he may have possession for the purpose of the execution thereof nor until the work shall have been measured by the Officer of the Corporation in accordance with the rules of the Corporation whose measurements shall be binding and conclusive against the contractor. If the contractors shall fail to comply with the requirements of this clause as to removal of scaffolding, surplus materials and rubbish and cleaning off dirt on or before the date fixed for the completion of the works, the Engineer-in-Charge may at the expense of the contractor remove such scaffolding, surplus materials and rubbish and dispose of the same as he thinks fit and clean off such dirt as aforesaid, and the contractor shall forthwith pay the amount of all expenses incurred, and shall have no claim in respect of any such scaffolding or surplus materials as aforesaid, except for any sum actually realised by the sale thereof.</p> <p style="padding-left: 40px;">Sub-Clause 5 – If in the opinion of the Engineer-in-Charge, which shall be final and binding on the contractor, occupation or utilization of a portion of the work completed in no way interferes with progress of the work the same may be occupied or utilized by on behalf of the Government under the written order of the Engineer-in-Charge and to get the defects, it any rectified by the contractor at his (Contractor's) own cost within one year from the date of completion of the sole work provided that the contractor will not be allowed any concession either in the shape of extension of stipulated period or any other monetary compensation on account of such occupation or use.</p>
Payment on intermediate certificate to be regarded as advances and bill to be submitted monthly.	<p>Clause 6 – A bill shall be submitted by the contractor each month on or before the date fixed by the Engineer-in-Charge for all works executed in the previous month, and the Engineer-in-Charge or his subordinate shall take the requisite measurement for the purpose of having the</p>

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same verified and the claim, as far as admissible, adjusted, if possible before the expiry of ten days from the presentation of the bill. If the contractor does not submit the bill within the time fixed as aforesaid the Engineer-in-Charge or his subordinate shall prepare a bill from such list which shall be binding on the contractor in all respects.

Provided that, if any balance of the 7% security is outstanding from each such payment shall be deducted so much, not exceeding 5% as may be necessary to make up the balance of the security. All such intermediate payments to the contractor shall be regarded as payments by way of advance against the final payment only and not as payments for work actually done and completed and shall not preclude the requiring of bad, unsound and imperfect or unskilled work to be removed and taken away and reconstructed or re-erected, or be considered as an admission of the due performance of the contract, or any part thereof in any respects, or the actual of any claim nor shall it conclude, determine, of effect in any way the powers of the Engineer-in-charge under these conditions or any of them as to the final settlement or adjustment of the accounts or otherwise or in any other way vary or affect the contract.

Clause 7 – The final bill shall be prepared by the offices of the Corporation in accordance with the rules of the department in the presence of the contractor within one month of the date fixed for completion of the work.

Stores supplied by
Government.

Clause 8 – If the specification or estimate of the work provides for the use of any special description of material to be supplied from the Engineer-in-Charge's Store, or it is required that the contractor shall use certain stores to be provided by the Engineer-in-Charge under the conditions of this contract (such materials and stores, and the prices to be charged therefore as hereinafter mentioned being so far as practicable for the convenience of the contractor, but not so as in any way to control the meaning of effect of this contract are specified in the schedule or memorandum hereto annexed), the contractor shall be supplied with such materials and stores not in the annexed schedule as are required from time to time to be used by him for purpose of the contract only and the value of the full quantity of materials and stores so supplied at the rates specified in the said schedule may set off or deducted from any sums then due, or thereafter to become due to contractor under the contract or otherwise or against or from the security deposit, the proceeds of sale thereof, if the same is held in government securities, the same or a sufficient portion thereof being in this case sold for the purpose. All materials supplied to the contractor shall remain the absolute property of Corporation and shall not on any account be removed from the site of the work, and shall at all times be open to inspection by the Engineer-in-Charge. Any such materials used and in perfectly good condition at the time of the completion or determination of the contract shall be returned to the Engineer-in-charge's store, at the prevailing market rate or at the issue rate whichever is less if by a notice in writing under this hand he shall so require, but the contractor shall not be entitled to return any such materials unless with such consent, and shall have no claim for compensation on account of any such materials so supplied to him as aforesaid being unused by him, or for any wastage in or damage to any such materials.

Clause 8(a) – If a contractor removes any materials or stock so supplied to him from the site of the work in contravention of the provisions of this clause with a view to dispose of the same dishonestly, he shall, in addition to any other liability, civil or criminal, arising out of this contract be liable to pay a penalty equivalent to five times the price of the said materials of stock, according to the stipulated rate. The penalty so imposed shall be recoverable from any sum that may be then, or at any time thereafter any become due to the contractor, or from his security deposit, or the proceeds of sale thereof.

Clause 8(b) – Owing to difficulty in obtaining certain materials in the open market the Corporation have undertaken to supply materials specified in the schedule hereto annexed. There may be delay in obtaining materials by the Corporation and the

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contractor is therefore, required to keep himself in touch with the day to day position regarding the supply of materials from the Engineer-in-Charge and to so adjust the progress of the work that their labour may not remain idle nor may there be any other claim due to or arising from day in obtaining the materials. It should be clearly understood that no monetary claim what-so-ever shall be entertained by the Corporation on account of delay in supplying materials. However, extension of time for completion of work can also be granted on timely application, by the contractor vide clause-5.

Works to be executed in accordance with specification, drawing and order etc.

Clause 9 – The contractor shall execute the whole and every part of the work in the most substantial and workman like manner and both as regards in materials and otherwise in every respect in strict accordance with the specifications. The contractor shall also conform exactly, fully and faithfully, to the designs, drawings and instructions in writing relating to the work signed by the Engineer-in-Charge and lodged in his office, and to which the contractor shall be entitled to have access at such office, for the purpose of inspection during office hour and the contractor shall, if he so requires be entitled at his own expenses to make or cause to be made copies of the specifications, and of all such designs, drawings and instructions as aforesaid.

Do not invalidate contract.

Clause 10 – The Engineer-in-charge shall have power to mark any alterations in or additions to the original specifications, drawings, designs and instructions that may appear to him necessary and advisable during the progress of work and the contractor shall be bound to carry out the work in accordance with any instructions which may be given to him in writing signed by the Engineer-in-Charge and such alteration shall not invalidate the contract, and any additional work which the contractor may be directed to do in the manner above specified as part of the work shall be carried out by the contractor on the same conditions in all respects on which he agreed to do the main work and at the same rates as are specified in the tender for the main work. The time for the completion of the work shall be extended in the proportion that the additional work bears to the original contract work and the certificate of the Engineer-in-Charge shall be conclusive as to such proportion. And if the additional work includes any class of work for which no rate is specified in this contract then such class of work shall be carried out at the rates entered in the sanctioned Schedule of Rates of the locality during the period when the work is being carried on and if such last mentioned class of work is not entered in the schedule of rates of the district then the contractor shall within seven days of the date of his receipt of the order to carry out the work inform the Engineer-in-Charge of the rate which it is his intention to charge for such class of work and if the Engineer-in-Charge does not agree to this rate he shall by notice in writing be at liberty to cancel his order to carry out such class of work and arrange to carry it out in such manner as he may consider advisable.

Extension of time in consequence of alterations.

Rates of work not in estimated or schedule of rates of the district.

No deviations from the specification stipulated in the contract nor additional items of work shall ordinarily be carried out by the contractor, nor shall any altered, additional or substituted work be carried out by him, unless the rates of the substituted, altered or additional items have been approved and fixed in writing by the Engineer-in-Charge. The contractor shall be bound to submit his claim for any additional work done during any month on or before the 15th day of the following month accompanied by a copy of the order in writing of the Engineer-in-Charge for the additional work and that the contractor shall not be entitled to any payment in respect of such additional work if he fails to submit his claim within the aforesaid period.

Provided always that if the contractor shall commence work or incur any expenditure in regard thereof before the rates shall have been determined as lastly herein before mentioned, in such case he shall only be entitled to be paid in respect of the work carried out or expenditure incurred by him prior to the date of the determination of the rates as aforesaid according to such rate or rates as shall be fixed by the Engineer-in-charge.

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No compensation for alterations in or restriction of work to be carried out.

Clause 11 – If at any time after the commencement of the work the CMD of the Corporation shall for any reason whatsoever not require the whole thereof as specified in the tender to be carried out the Engineer-in-charge of shall give notice in writing of the fact to the contractor who shall have no claim to any payment or compensation whatsoever on account of any profit or advantage, which he might have derived from the execution of the work in full but which he did not derive in consequence of the full amount of the work not having been carried out neither shall be have any claim for compensation by reason of any alteration having been made in the original specification, drawings, designs and instruction which shall involve any curtailment of the work as originally contemplated.

Action and compensation payable in case of bad work.

Clause 12 – If it shall appear to the Engineer-in-charge or his subordinate and in charge of the work, that any work has been executed with unsound, imperfect, or unskillful workmanship or with materials of any inferior description, or that any materials or articles provided by him for the execution of the work are unsound or of a quality inferior to the contracted for or otherwise not in accordance with the contract, the contractor shall on demand in writing from the Engineer-in-charge specifying the work materials or articles complained of notwithstanding that the same may have been inadvertently passed, certified and paid for, forthwith rectify or remove and reconstruct the work so specified in whole or in part, as the case may require, or as the case may be, remove the materials or articles so specified and provide other proper and suitable materials or articles at his own proper charge and cost and in the event of his failing to do so within a period to be specified by the Engineer-in-charge in his demand aforesaid, then the contractor shall be liable to pay compensation at the rate of one percent on the amount of the estimate for every day not exceeding ten days, while his failure to do so shall continue and in the case of any such failure the Engineer-in- charge may rectify or remove and re-execute the work or remove and replace with others, the materials or articles complained of as the case may be at the risk and expense in all respect of the contractor.

Works to be open in inspection.

Clause 13 - All works under or in course of execution or executed pursuant of the contractor shall at all times be open to the inspection or supervision of the Engineer-in-charge and his subordinates and the contractor shall at all times during the usual working hours, and at all other times at which reasonable notice of the intention of the Engineer-in-charge or his subordinate to visit the works shall have been given o the contractor either himself be present to receive orders and instruction or have a responsible agent duly accredited in writing present for that purposes orders given to the contractor's agent shall be considered to have the same force as if they had been given to the contractor himself.

Contractor or responsible agents to be present.

Notice to be given before work is covered up.

Clause 14 – The contractor shall give not less than five day's notice in writing to the Engineer-in-charge or his Subordinate-in- charge of the work before covering up or otherwise placing beyond the reach of measurement any work in order that same may be measured and correct dimensions thereof be taken before the same is so covered up or placed beyond the reach of measurement and shall not cover up or place beyond the reach of measurement, any work without the consent in writing of the Engineer-in-charge or his Subordinate-in-charge of the work and if any work shall be covered up or placed beyond the reach of measurement without such notice having been given or consent obtained, then same shall be uncovered at contractor's expense, or in default thereof on payment of allowance shall be made for such work or the materials with which the same was executed.

Contractor liable for damage done and for imperfection certificate.

Clause 15 – If the contractor or his work people, or servants shall break, deface, injure or destroy any part of a building in which they may be working or any building, road, fence, enclosure, or grass land or cultivated ground continuous to the premises on which the work or any part of it is being executed, or any damage shall happen to the work, while in progress from any cause whatever or any imperfection become apparent in it within six months from the date of final certificate of its completion shall have been given by the Engineer-in-Charge, as aforesaid, the contractor shall make the same good at his own expenses, or in default, the

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Engineer-in-charge may cause the same to be made good by other workmen, and deduct the expense (of which the certificate of the Engineer-in-charge shall be final) from any sums that may be then, or at any time thereafter may become due to the contractor or from his security deposit or the proceeds of sale thereof, or of a sufficient portion thereof and the contractor shall be liable to pay any part of the expenses not so recovered by the Engineer-in-Charge.

Contractor to supply plant, ladders, scaffolding etc.

Clause 16 - The contractor shall supply at this own cost all materials (except such special materials, if any, as may in accordance with the contract to be supplied from the Engineer-in-Charge's stores) plant, tools, appliances, implements, ladders, cordage, tackle scaffolding the temporary works requisite or proper for the proper execution of the work, whether original, altered or substituted, and whether included in the specification or other documents forming part of the contract or referred to in these conditions or not or which may be necessary for the purpose of satisfying or complying with the requirement of the Engineer-in-charge as to any matter as to which under this conditions he is entitled to be satisfied, which he is entitled, to require together with carriage therefore to and from the work. The contractor shall also supply without charge the requisite number of persons with the means and materials necessary for the purpose of setting out works and counting, weighing and assisting in the measurement or examination at any time & from time to time of the work of materials. Failing his so doing the same may be provided by the Engineer-in-charge at the expenses of the contractor and the expenses may be deducted from any money due to the contractor under the contract or from his security deposit or the proceeds of sale thereof, or of a sufficient portion thereof. The contractor shall also provide all necessary fencing and lights required to protect the public from accident, and shall be bound to bear the expenses of defence of every suit, action or other proceedings at law that may be brought by any person for injury sustained owing to neglect of the above precautions and to pay any damages and cost which may be awarded in any such suit, action or proceedings to any such persons or which may with the consent of the contractor be paid to compromise any claim by any such person.

And is liable for damages arising from non-provision of lights, fencing etc.

Clause 17 – No female labour shall be employed within the limits of a cantonment.

The contractor shall not employ for the purpose of his contract any person who is below the age of twelve years, and shall pay to each labourer for the work done by such labourer, wages not less than the wages paid for similar work in the neighborhood.

The Engineer-in-charge of the work shall have the right to decide whether any labourer employed by the contractor is below the age of twelve years and to refuse to allow any labourer whom he decides to be below the age of twelve years, to be employed by the contractor.

(b) The contractor shall employ one or more Engineer Graduate of Diploma holders as apprentices at his own cost if the work as shown in the tender exceeds Rs.2,50,000.00. The apprentices will be selected by the Chief Engineer. The period of employment will commence within one month after the date of work order and would last till the date when 90% of the work is completed. The fair wage to be paid to the apprentice should be not less than the minimum wages as fixed by Govt. of Odisha. The number of apprentices to employed should be fixed by the Chief Engineer in a manner so that the total expenditure does not exceed one percent of the tendered cost of the work.

(c) Special class contractor shall employ under him one Graduate Engineer and two Diploma holders belonging to the State of Odisha, likewise 'A' Class contractor shall employ under him one Graduate Engineer or two Diploma holders belonging to the State of Odisha. The employment of such Graduate Engineers and Diploma holders under the contractor shall be full-time and continuous and they shall not be superannuated, retired, dismissed or removed personnel from any State Government or Central Government Service, Public Sector Undertakings, Private Companies and Firms or be ineligible for appointment of Govt. The Contractor shall pay them monthly emoluments which shall not be less than the emoluments

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of the personnel of equivalent qualification employed under the State Govt. of Odisha. The Chief Engineer, Roads, Odisha, may however, assist the contractor with names of such unemployed Graduate Engineers and Diploma holders if such help is sought for by the contractor.

The name of such engineering personnel appointed by the contractor should be intimate to the tender receiving authority along with each tender as to who would be supervising the work.

Each bill of the Special class or 'A' class contractor shall be accompanied by an employment roll on the engineering personnel together with a certificate of the Graduate Engineer or Diploma holder so employed by the contractor to the effect that the work executed as per the bill has been supervised by him.

Works not to be sublet.

Clause 18 – The contract shall not be assigned or sublet without the written approval of the Engineer-in-charge. And if the contractor shall assign or sublet his contract, or attempt to do so, or become insolvent or commence any insolvency proceeding or make any composition with his creditor, or attempt to do so, or if any bribe, gratuity gift, loan, perquisite reward or advantage, pecuniary or otherwise, shall either directly be given, promised or offered by the contractor, or any of his servants or agents to any officer or person in the employ of Corporation in any way relating to his officer employment, or if any such officer or person shall become in any way directly or indirectly interested in the contract, the Engineer-in-charge may thereupon by notice in writing rescind the contract and the security deposit of the contractor shall thereupon stand forfeited and be absolutely at the disposal of Corporation and the same consequence shall ensue as if the contract had been rescinded under clause 2 hereof, and in addition the contractor shall not be entitled to recover or to be paid for any work therefore actually performed under the contract.

Contractor may be rescinded and security deposit forfeited for subletting bribing or if contractor becomes insolvent.

Sum payable by way of compensation to be considered as reasonable compensation without reference to actual loss.

Clause 19 – All sums payable by way of compensation under any of these conditions shall be considered as reasonable compensation to be applied to the use of Corporation without reference to the actual loss or damage sustained, and whether or not any damage shall have been sustained.

Changes in constitution of firm.

Clause 20 – In the case of tender by partners, any changes in the constitution of the firm shall be forthwith notified by the contractor to the Engineer-in-charge for his information.

In case of failure to notify the change in the constitution within fifteen days, the Engineer-in-charge may by notice in writing rescind the contracts and the security deposit of the contractor shall thereupon stand forfeited and be absolutely at the disposal of Corporation and the same consequences shall ensue as if the contract had been rescinded under clause-2 here of, and in addition the contractor shall not be entitled or recover to be paid for any works therefore actually performed under the contract.

Lump sums in estimates

Clause 21 – All works to be executed under the contract shall be executed under the direction and subject to the approval in all respect of the General Manager of the circle for time being who shall be entitled to direct at what point or points and in what manner they are to be commenced and from time to time carried on.

Clause -22 : Deleted

Clause – 23 : When the estimate on which a tender is made include lump sums in respects of parts of the work, the contractor shall be entitled to payment in respect of the items of work involved or the part of the work in, question at the same rates as are payable under this contract for such items, or if the part of the work in question is not, in the opinion of the Engineer-in-Charge capable of measurement, the Engineer-in-Charge may by his discretion pay the lump sum amount entered in the estimate and the certificate in writing of the Engineer in-charge shall be final and conclusive against the contractor with regard to any sum or sums payable, to him under the provision of this clause.

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Action where no specific-action. **Clause -24 :** In the case of any class of work for which there is no such specification as is mentioned in the BOQ, such work shall be carried out in accordance with the circle specification and in the event of there being no circle specification, then in such case the work shall be carried out in all respects in accordance with the instructions and requirements of the Engineer in Charge.

Definition of works. **Clause 25 :** The expression works or work where used in these conditions shall, unless there be something either in the subject or, context repugnant to such contracted to be executed, whether temporary or permanent, and whether original, altered, substituted or additional.

Clause -26 : The Corporation shall be entitled to recover in full from the contractor any amount that the Corporation may be liable to pay under Workman's Compensation Act VIII of 1923 to any workmen employed in course of execution of any part of the work covered by these contracts.

Clause -27 : That for the purpose of jurisdiction in the event of dispute it any, the contract should be deemed to have been entered into within the state of Odisha and it is agreed that neither party to the contract or agreement will be competent to bring a suit in regard to the matters covered by this contract at any place outside the state of Orissa.

Clause -28 : The Engineer-in-Charge will have the right to inspect the scaffolding and centering made for the work and rejected party or fully such structure if found defective in their opinion.

Clause 29 - Sanitary arrangements will be made by the contractor at his own cost for his labour camp.

Clause 30 - The contractor shall bear all taxes including sales tax, income - tax, royalty far-weather charges and tollage, Where necessary.

31. Contract price shall be adjusted for increase or decrease In rates and price of labour, Cement, Steel, Bitumen, Pipes, POL & other material component in accordance with the following principles and procedures as per formula given below :-

31(a)(i): REIMBURSEMENT/RECOVERY DUE TO VARIATION IN PRICES OF MATERIALS OTHER THAN (STEEL, CEMENT, BITUMEN, PIPES & P.O.L.).

If during the progress of the work the price of any materials (Excluding the cost of steel cement. bitumen . & PO.L.) incorporated in the work (not being materials supplied from the Engineer-in-charge's store) in accordance with clause there of increases or decreases as a result-of increase Or decrease in the Average wholesale price Index (all commodities), and the contractor there upon necessarily and properly pays in respect of that materials incorporated in the. work such increased or decreased price, then he shall be entitled to reimbursement or liable to refund quarterly as the case may be, such an amount, as shall be equivalent to the plus or minus difference of 85% in between the Average Wholesale price Index (all commodities) which is operating for the quarter under consideration and that operated for the quarter in which the bid was received (last date of receipt) as per the formula indicated below provided that the work has-been carried out within the stipulated time or extension thereof as are not attributable to him. If penalty is levied for delayed completion of the work, the contractor shall not be eligible to gel price escalation in the above materials on the value of works executed during the extended period.

This clause will be applicable to the contracts where original stipulated period of completion more than 18 months.

In the situation where the period of completion is initially stipulated in the agreement as less than ... 18(eighteen) months but subsequently the completion period has been validly extended. on the ground that. the delay in completion is not attributable to the contractor and in the result the total period including the extended period stands more than 18(eighteen) months or more, price escalation for other materials is admissible only - . for the remaining period excluding 18 (eighteen) months there from.

Formula to calculate the Increase or decrease in the price of materials:

Price adjustment for increase or decrease in cost of materials other than cement, steel, bitumen, pipes and POL procured by the contractor shall be paid in accordance with the following formula.

$$V_m = 0.85 \times P_m / 100 \times R \times (M_1 - M_0) M_0$$

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- V_m = Increase or decrease in the cost of work during the quarter under consideration due to changes in rates of materials other than cement, steel, bitumen, pipes and POL.
- R = Value of work done during the quarter under consideration excluding the work executed under extra items if any at prevailing schedule of rate / derived rates.
- M_g = The all India wholesale price Index (all commodities) prevailed during the quarter of last date of receipt of bids (as published by the "Economic Adviser to govt. of India, Ministry of Industry and commerce, New Delhi).
- M_1 = the all India wholesale price index (all commodities) for the quarter under consideration as published by Economic Advisor Govt. of India, Ministry of Industry and commerce, New Delhi. In respect of the justified period extended for completion of the work, the index prevailing at the time of stipulated date of completion or the prevailing index of the period under consideration, whichever is less, shall be considered.
- P_m = Percentage of material component (other than cement, steel, bitumen, pipes and POL) of the work, as indicated in clause – 31 (d) below.

31. (a) (ii) : REIMBURSEMENT RECOVERY OF DIFFERENTIAL COST DUE T60 VARIATION IN PRICES OF PRINCIPAL MATERIALS (STEEL, CEMENT, BITUMEN AND PIPES NOT ISSUED BY DEPARTMENT) AFTGER SUBMISSION OF TENDER.

If after submission of the tender, the price of Steel, Cement, Bitumen and Pipes (not being supplied by the Department) increases / decreases beyond the price (s) prevailing at the time of the last date for submission of tenders including extension for the work, the contractor shall be eligible to get differential cost due to such hike on the value of works executed during the stipulated period and during the extended period when the reason of delay in completion of the work is not attributable to the Contractor. If penalty is levied for delayed completion of the work, the contractor shall not be eligible to get price variation on the above materials on the value of works executed during the extended period.

Reimbursement in case of differential cost due to increase in prices of cement, steel, bitumen and pipes are to be made by the Executive Engineer with prior approval of tender accepting authority subject to following conditions :

1. Contractors have to submit the vouchers showing procurement of different materials from authorized dealers for the said work.
2. Differential cost will be allowed only for the works which are progressed as per the approved work programme / revised work programme duly approved by the Engineer in charge.

Recovery in case of decrease in prices of cement, steel, bitumen and pipes shall be made by concerned Executive Engineer from their Contractor Immediately.

The increase /decrease in prices of cement, steel, Bitumen and Pipes for reimbursement / recovery shall be determined as follows:

(a) Adjustment towards differential cost cement :

V_c = $(C_1 - C_0) / C_0 \times$ Actual quantity of cement utilized in the work during the quarter under consideration \times base price of cement as prevailing on the last stipulated date of receipt of tender including extension, if any.

V_c = Differential cost of cement i.e. amount of increase or decrease in rupees to be paid or recovered.

C_1 = All India Wholesale price index for cement for the quarter under consideration as published by Economic Adviser, Govt. of India, Ministry of Industry and commerce, New Delhi.

C_e = All India Wholesale price index (as published by Economic Adviser, Govt. of India, Ministry of Industry and commerce, New Delhi) for cement as prevailing on the last stipulated date of receipt of tender.

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(b) Adjustment towards differential cost of Steel:

- $V_s = (S_1 - S_0) \times$ Actual quantity of steel utilized in the work during the quarter under consideration
- $V_2 =$ Differential cost of Steel i.e. amount of increase or decrease in rupees to be paid or recovered.
- $S_1 =$ Cost of the steel as prevailed during the period under consideration as fixed by Steel Authority of India.
- $S_0 =$ Base price of Steel prevailing as on the last date of submission of tender including extension, if any.

(c) Adjustment towards differential cost of Bitumen.

- $V_b = (B_1 - B_0) \times$ Actual quantity of Bitumen utilized in the work during the quarter under consideration.
- $V_b =$ Different cost of Bitumen i.e. amount of increase or decrease in rupees to be paid or recovered.
- $B_1 =$ Average cost of Bitumen prevailed during the period under consideration as fixed by IOCL / BPCL / HPCL
- $B_0 =$ BSE price of bitumen as prevailing on the last stipulated date of receipt of tender including extension, if any.

Adjustment towards differential cost of pipes.

$$V = 01.85 \times P_p / 100 \times R (P_1 - P_0) / P_0$$

- $V_p =$ Differential cost of pipe i.e. amount of increase or decrease in rupees to be paid or recovered during the quarter under consideration.
- $P_p =$ Percentage of pipe component. of the work as indicated in the clause 31 (d).
- $R =$ Value of work done during the quarter under consideration excluding the value of work executed under extra items! if any, at prevailing schedule of rates or derived rate.
- $P_1 =$ All India whole sale price index for the period under consideration as published by Economic Advisor, Govt. of India, Ministry of Industry and Commerce, New Delhi, for the type of pipe under consideration.
- $P_0 =$ All India wholesale price index (as published by Economic Advisor, Govt. of India, Ministry of Industry and Commerce, New Delhi) as on the last stipulated date of receipt of tender. including extension; if any, for the type of pipe .under consideration.

31.(b): REIMBURSEMENT/REFUND DUE TO STATUTORY RISE IN . COST OF MINIMUM WAGES BY GOVERNMENT:

If after submission of the tender, the wages of labour increases or decreases as a direct result of the coming into force of any fresh law, or statutory rule or order beyond the wages prevailing at the time of the last date of submission of tenders including extensions, the contractor shall be, eligible to get escalation due to such hike on the value of works executed during the stipulated period and during the validly extended period when the delay in completion is not attributable to the Contractor. If penalty is levied for delayed completion of the work, the contractor shall not be eligible to get escalation on labour on the value of works executed during the extended period .

'The contractor shall, within a reasonable time of his becoming aware of any alteration in the price of any such wages of labour, give notice thereof to the Engineer-in-Charge stating that the same is given pursuant to this condition together with all information relating thereto which he may be in a position to supply. Engineer-in-Charge may call books of account and other relevant documents from the contractor to satisfy himself about reasonability of increase in price of wages and actual payment thereof For this purpose, the labour component of the work executed during period under consideration shall be the percentage (as specified in table below) of the value of work done during that period and the Increase/decrease in labour shall be considered on the cost of minimum daily wages of any unskilled Labourer, fixed by the Government of Odisha under Minimum wages act.

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The compensation for escalation for labour shall be worked out as per the formula given below

$$V_1 = 0.85 \times P_1 / 100 \times R \times (L_1 - L_0) / L_0$$

V_1 = Increase or decrease in the cost of work during the quarter under consideration due to changes in rates of minimum wages.

R = Value of work done during the quarter under consideration excluding the work executed under extra items is any at prevailing schedule or rate / derived rates.

L_0 = The minimum wages for labour as notified by State Government, as prevailing on the last stipulated date of receipt of tender including extension, if any.

L_1 = the minimum wages for labour as notified by State Government and as prevailed on the last date of the quarter previous to the one under consideration. In respect of the justified period extended the minimum wage prevailing on the last date of quarter previous to the quarter pertaining to stipulated date completion or the minimum wage prevailing on the last date of the quarter previous to the one under consideration, whichever is less, shall be considered).

P_1 = Percentage of labour component of the work, as indicated in the clause 31 (d).

31 (c) REIMBURSEMENT / REFUND DUE TO VARIATION IN PRICES OF P.O.L. :

Similarly, if during the progress of work, the prices of Diesel, Petrol, Oil and Lubricants increases or decreases as a result of the price fixed thereof by the Government of India and the Contractor thereupon necessarily and properly pays such increased or decreased price towards Diesel, Petrol, Oil and Lubricants used in the execution of the work, then he shall be entitled to reimbursement or liable to refund, quarterly, as the case may be such an amount as shall be equivalent to the plus or minus difference of 855 in between the price of P.O.L. which is operating for the quarter under consideration and that operated for the quarter of last date of receipt of bids as per the formula indicated below provided that the work has been carried out within the stipulated time or extension thereof as are not attributable to him. If penalty is levied for delayed completion of the work, the contractor shall not be eligible to get price escalation on POL on the value of works executed during the extended per

Formula to calculate the increase or decrease in the price of P.O.L.

$$V_1 = 0.85 \times P_1 / 100 \times R \times (F_1 - F_0) / F_0$$

V_1 = Increase or decrease in the cost of work during the quarter under consideration due to Changes in rates for P,O,L.

P_1 = Percentage of P.O.L. component of the work, as indicated in clause – 31 (d) below.

R = Value of work done during the quarter under co9nsideration excluding the work executed under extra items.

If any at prevailing schedule of rate / derived rates.

F_1 = All India Wholesale price index to Fuel, Oil and Lubricant (High Speed Diesel) for the quarter under consideration as published by Economic Adviser, Govt. of India, Ministry of Industry And Commerce, New Delhi. In respect of the justified period extended the rates prevailing at the time of stipulated date of completion or the prevailing rates of the period under consideration, whichever is less, shall be considered.

F_0 = All India Whole dale price index for Fuel, Oil and Lubricant (High Speed Diesel) as prevailing on the last stipulated date of receipt of tender including extension, if any.

31.(d) : The following percentages will govern the price adjustment for the entire contract for different types of works as applicable given in the following table ?

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PERCENTAGE TABLE

Sl. No.		Category of Works	% Component (Cost wise)		
			Labour (P1)	POL (P1)	Steel + Cement + Bitumen + Other Materials
1.	R & B Works (%) of Component)	Road works	5	5	90
		Bridge works	25	5	70
		Building works	25	5	70
2.	Irrigation works (% of Component)	Structural work	20	5	75
		Earth, Canal and Embankment Work	25	10	65
3.	P.H. Work	Structural work	25	5	70
		Pipeline works	5	-	Pipe-70%* Other material – 25%
		Sewer Line	10	-	Pipe-70%* Other material – 20%

* **Note:** Further break up may be worked out considering the consumption of Cement, Steel, Bitumen and Pipe in the concerned works for the period under consideration.

31(e) : APPLICATION OF ESCALATION CLAUSE :

- (i) The contractor shall for the purpose of availing reimbursement / refund of differential cost of steel, bitumen, cement, pipe, POL and wages, keep such books of account and other documents as are necessary to show that the amount of increase claimed or reduction available and shall allow inspection of the same by a duly authorized representative of Government and further; shall at the request of the Engineer-in-Charge, furnish documents to be verified in such a manner as the Engineer-in-Charge may require any document and information kept. The contractor shall within a reasonable time of 15 days of his' become in aware of. any alteration in the' price of such material, wages of labour and I or price of POL give notice thereof to the Engineer-in-charge stating that the same is given pursuant to this conditions along with information relating thereto which he may be in a position to supply.
- (ii) The compensation for escalation shall be worked out at quarterly intervals and shall be with respect to the cost of work done as per bills paid during the three' calendar months' of the said quarter. The first such. payment shall be made at the end of three months altar the month (excluding the month in which tender was accepted) and there alter at three months interval: At the time of completion of the work, the last period of payment might become less than 3 months, depending on the actual date of completion. .

Clause 32. After the work is finished all surplus materials and debris are to be removed by the contractor and preliminary works such as vats, mixing platforms, etc. are to be dismantled and all materials removed from the site. The ground up to 100',O"wide from the building should be cleared and dressed.

FAIR WAGE CLAUSE

Clause 33 (a)- The contractor shall not employ for the purpose of this contract any person who is below the age of twelve years and shall pay to each labourer for work done by such labourers fair wages .. ‘

Explanation - "Fair Wages" means wages, whether for time or piece Work prescribed by the State Public Works Department provided that where higher rates have been prescribed .under the Minimum Wages Act. 1948 wages at such higher rates should constitute fair wages.

The Engineer.- in-Charge shall have the right to enquire into and 'decide any complaints alleging that wages paid by the contractors to pay labourer for work done by such labourer is less than the wages as per the subparagraph (1) above.

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- (b) The contractor shall notwithstanding the provisions of any contract to contrary, cause to be paid a fair wages to labourers indirectly engaged on the work including any labour engaged by his subcontractors in connection with the said work, as if the labourers had been immediately employed by him.
- (c) In respect of all labour directly or indirectly employed in the works for the performance of the contractor's part of this agreement, the contractor shall comply with or Cause to be complied with all regulations made by , Government in regard to payment of wages period deductions from wages recovery of wages not paid and -. deductions unauthorisedly made, maintenance of wage register, wage cards, publications of scale of wages and other terms of employment, inspection and submission of periodical return and all other matters of a like nature,
- (d) The Engineer-in-Charge concerned shall have the right to deduct, from the money due to the contractor, any sum required or estimated to be required for making good the loss suffered by a worker or workers by reason of non-fulfillment of conditions of the contract for the benefit of the workers, non-payment of wages or of deductions made from his or their wages, which are not justified by their terms of the contract of non-observance of the regulations. Money so deducted should be transferred to the workers concerned.
- (e) Vis-à-vis, the Government of Odisha, the contractor shall be primarily liable for all payments to be made under and for the observance of the regulations aforesaid without prejudice to his right to claim indemnity from his sub-contractor.
- (f) The regulations aforesaid shall be deemed to be a part of this contract and any breach thereof shall be breach of this contract.
- (g) Under the provisions of the Minimum Wages Act, 1948 and the Minimum wages (Central Rules) 1950 the contractor is bound to allow or cause to be allowed to the labourers directly or indirectly employed in the work one day rest for six days continual work and pay wages at the same rates as for duty. In the event of default the Executive Engineer or Sub-Divisional Officer concerned shall have the right to deduct the sum or paid on account of wages for weekly holidays to any laborers and pay the same to the person entitled thereto from any money due to the contractor.
- (h) The contractor shall at his own expenses provide or arrange for the provision of foot wear for any labourer doing cement mixing work and black topping of roads (The contractor has undertaken to execute under this contract) to the satisfaction of the Engineer-in-charge and on his failure to do so, Government shall be entitled to provide the same and recover the cost from the contractor.
- (i) The contractor shall submit by the 4th and 10th of every month to the Engineer-in-Charge a true statement showing in respect of the Second half of the preceding month and the first half of the current month respectively (1) the number of labours employed by him on the work (2) their working hours (3) the wages paid to them (4) the accident that occurred during the said fortnight showing the circumstances under which they happened and the content of damage injury caused by them and (5) the number of female workers who have been allowed maternity benefit according to clause K and the amount paid to them failing which the contractors shall be liable to pay to Government a sum not exceeding Rs. 50/- for each default to materially incorrect statement. The decision of the Executive Engineer shall be final in deducting from any bill due to contractor amount levied as fine.
- (j) In respect of all labour directly or indirectly employed in the works for the performance of the contractor's part of this agreement, the contractor shall comply with or cause to be complied with all the rule, framed by Government employed by the Odisha Public Works Department and its contractors. This will apply to work places having 50 or more workers.

Odisha P.W.D. Electricity Department Contractor's Labour Regulation:

1. Short Title: These regulations may be called "The Odisha Public Works Department / Electricity Department Contractor's Regulations".
2. Definition : In the Regulations, unless otherwise expressed or indicated the following words and expressions shall have the meaning hereby assigned to them respectively that is to say
 - (i) Labour means works employed by a contractor of the Odisha Public Works Department / Electricity Department directly or indirectly through a subcontractor or other person, by an agent on his behalf.

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- (ii) Fair wages means wages, whether for the time of piece work described by the State Public Works Department / Electricity Department for the area in which the work is done.
- (iii) Contractor' shall include every person whether a sub-contractor or headman or agent employing labour on the work taken on contract.
- (iv) Wages shall have the same meaning as defined in the payment of Wage Act and include item and piece rate wages, if any.
- 3. Display of notices regarding wages etc.**
The contractor shall -
- (a) Before the commences his work on contract display and correctly maintain and continue to display in a clean and legible condition, in conspicuous places on the work, notices, in English and in the local Indian language spoken by the majority of the workers, giving the rate of wage prescribed by the State Public Works Department / Electricity Department for the district where the work is done.
- (b) Send a copy of such notices to the Engineer –in-Charge of the work.
- 4. Payment of Wages**
- (i) Wages due to every worker shall be paid to him directly.
- (ii) All wages shall be paid in current coin or currency or in both.
- 5. Fixation of wages period :**
- (i) The contractor shall fix the wage period in respect of which the wages be payable.
- (ii) No wages period shall exceed one month.
- (iii) Wages of every workman employ7ed on the contract shall be paid before the expiry of the days, after the last day of the wage period in respect of which the wages are payable.
- (iv) When the employment of any worker is terminated by or on behalf of the contractor, the wages earned by him shall be paid before the expiry of the day succeeding the one on which his employment is terminated.
- (v) All payments of wages shall be made on working day.
- 6. Wage book and wage cards, etc.**
- (i) The contractor shall maintain a wage book of each worker in such worker in such from s may be convenient , but the same shall include the following particulars .
- (a) Rate of daily or monthly wages.
- (b) Nature of work on which employed.
- (c) Total number of days work during each wage – Period.
- (d) Total amount payable for the work during each wage period.
- (e) All deductions made from the wages with an indication in each case of the ground for which the deduction is made.
- (f) Wages actually paid for each wage period.
- (ii) The contractor shall also maintain a wage card for each worker employed on the work.
- (iii) The Executive Engineer may grant an exemption from the maintained of wage bond , was cards to a contractor who, in his opinion may not directly employ more than 10 persons on the work .
- 7. Fines deduction which may be made from wages**
- (i) The wages of a worker shall be paid to him any deduction of any deduction of kind except the following.
- (a) Fines
- (b) Deductions for absence from duty .i.e. from the place where by the teams of his employment he is required to work. The amount of deductions shall be in proportion to the period for which he was absent.

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- (c) Deductions for damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money for which he is required to a account where such damage or loss is directly attainable to his neglect or default.
- (d) Any other deductions which the Odisha Government may from time to time allow.
- (ii) No fines shall be imposed on a worker and no deduction for damage or loss shall be made from his wages until the worker has been given an opportunity for showing cause against such fines or deduction.
- (iii) The total amount of fines which may be imposed in anyone wage period on a work shall not exceed an amount equal to five paise in rupee of the wages payable to him in respect of that wage period.
- (iv) No fine imposed on any worker shall be recovered from him by installments, or after the expiry of 60 days from the date on which it was imposed.

8. Register of fines etc.

- (i) The contractor shall maintain a register of fines and of all deductions for damage or loss , Such Register shall mention the reason for which fine was imposed or deduction for damage or loss was made .
- (ii) The contractor shall maintain a list in English and in the local Indian language, clearly defining acts and commissions for which penalty or fine can be imposed. It shall display such list and maintain it a clean and legible condition in conspicuous places in the work.

9. Preservation of Register

The wage register, the wage cards and the register of lines, deduction required to be maintained under these regulation shall be preserved for 12 months after date of the entry made them.

10. Power of labour Welfare Officers

The labour Welfare Officer or any other person authorized by the Government of Odisha on their behalf shall have power to make enquiries with a view to ascertaining and enforcing due and proper observance of the fair wage clauses and the provision of these regulations. He shall investigate in to any complaint regarding default made by the contractor, sub- contractor in regard to such provisions.

11. Report of Labour Welfare Officers

The Labour Welfare Offices or others authorized as aforesaid shall a report of the result of his investigation or enquiry to the Executive Engineer concerned , indicating the extent , if any , to which the default has been committed with a note that necessary deduction from the contractor's bill made and the wages and dues be paid to the labourers concerned .

12. Appeal against the decision of Labour Welfare Officers

Any person aggrieved by the decision and recommendation of the labour Welfare Office or other person so authorized may appeal against such decision to the Labour Commissioner with 30 days from the date of decision forwarding simultaneously a copy of his appeal to the Executive Engineer concerned but subject to such appeal, the decision of the officer shall be final and binding upon the contractor.

13. Inspection of registers

The contractor shall allow inspection of the wage book and wage cards to any of his workers or to his agent at a convenient time and place after due notice is received, or to the Labour Commissioner or any other person authorized by the Government of Odisha on his behalf.

14. Submission of Return :

The contractor shall submit periodical returns as may be specified from time to time.

15. Amendments :

The Government of Odisha may from time to time add to or amend these regulations and on any question as to the application, interpretation of effect of the regulations, the decision of the Labour Commissioner or any other person authorized by the Government of Odisha in the behalf shall be final.

Clause – 34: The term and conditions of the agreement have been read / explained to me and certify that Clearly understand them.

Contractor

**For
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ODISHA STATE POLICE HOUSING & WELFARE CORPORATION

INVITATIONS FOR BID (IFB).

1. The Chief Engineer, OSPHWC, Bhubaneswar on behalf of the Corporation invites Percentage Rate / item Rate bids for the works i.e. as per Table from 'ELIGIBLE' Class of Bidders registered with Central Govt./State Govt. /MES/ Railways for execution of Civil Works. In the event of e-tender, the bidders may submit bids online only.
2. Bid documents consisting of plans, specifications, the schedule of quantities and the set of terms and conditions of contract and other necessary documents can be seen in the office of the Chief Engineer during office hours.
3. Bid must be accompanied by the cost of bid document in shape of Demand Draft issued for any Scheduled Bank prepared in the name of the Chief Engineer, OSPHWC, Bhubaneswar payable at Bhubaneswar towards Cost of Bid Document & VAT as admissible in the event of downloaded bids. In the event of e-tender the scan copy of the cost of bid documents should be uploaded & the D.D. should be produced original in a sealed packet in the Sealed Box kept in the office of Chief Engineer.
4. Bid must be accompanied by the copies of financial instruments towards E.M.D. of the amount in the form of Term Deposit Receipt of Schedule bank / Kissan Vikash Patra/ Post office Savings Bank Account/ National Savings Certificate / Post Office Time deposit duly pledged in favor of Chief Engineer, OSPHWC, Bhubaneswar. Bids not accompanied by E.M.D. in the prescribed mode shall be liable for rejection summarily. In the event of e-Tender the scan copy of the E.M.D should be uploaded & the EMD should be produced in original in a sealed packet in the sealed Box kept in the Office of Chief Engineer, OSPHWC. No adjustment of E.M.D from one work to another will be entertained. Bidders desirous to hire machineries or equipments from outside the State are required to furnish 2% of the amount put to bid as Bid Security.
5. The Bid Documents will be available in the offices during working hours as published in the Bid invitation Notice.
6. In the event of e-Tender the bidder must possess compatible Digital Signature Certificate (DSC) or Class-II or Class-I.
7. Bids shall be received in the sealed Tender Box.
8. Bids received in the sealed tender Box shall be opened at _____ Hours on Dt. _____ In the office of Chief Engineer, OSPHWC, Bhubaneswar in the presence of the bidders who so ever wish to attend. Bidders who participated in the bid can witness the opening of bids after logging on to the website. If the office happens to be closed on the last date of submission of bid/date of opening of the bid as specified, the bids will be submitted / opened on the next working day at the same time and venue.
9. The Engineer Contractor desirous of availing the exemption of E.M.D shall have to submit the copy of Affidavit along with Bid Document and the original Affidavit and Registration Certificate in original should be produced in a sealed packet in the Sealed Box kept in the office. The affidavit must emphatically state how many times such facilities have been availed by him prior to this Bid during the current financial year.
10. The online Bid must be accompanied by scanned copies of the below mentioned documents as required in the Invitation for e-Bid. Following is the summary of the copies of the documents required to be submitted/ uploaded along with the completed online bid document.
 - (i) Bidder's Registration Certificate (License)
 - (ii) E.M.D in the prescribed mode as required under relevant Clause of DTCN.
 - (iii) VAT Registration Certificate of the bidder along with VAT Clearance Certificate in Form 612 as required under relevant Clause of DTCN.
 - (iv) PAN Card issued by the Income Tax Authority as required under relevant Clause of DTCN.
 - (v) An affidavit regarding authenticity of the credentials as required under relevant Clause of DTCN.
 - (vi) List of T&P/ Vehicles/ machineries in the prescribed Proforma as required under relevant Clause of DTCN.

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- (vii) Past Performance of the bidder in the prescribed Proforma as required under relevant Clause of DTCN.
 - (viii) A declaration to the effect that there has been no conviction/imprisonment for an offence involving moral turpitude.
 - (ix) No Relationship Certificate in the prescribed Proforma as required under relevant Clause of DTCN.
 - (x) Compliance to Qualifying Criteria if any.
 - (xi) The mailing address of Registered Office/Site office and e-mail Id of the Bidder as required under relevant Clause of DTCN.
11. Other details can be seen in the Bidding Documents.
12. The Authority reserves the right to verify all statements/credentials furnished along with the bid and to inspect the Bidder's establishment/ workshop so as to evaluate the bidder's capacity to execute the work and also reserves the right to defer/reject/accept any or all the bids without assigning any reason whatsoever. The Corporation shall in no way be held liable for such action nor will make any obligation to inform the bidder the ground for the same.

CHECK LIST TO BE FILLED UP BY THE BIDDER

Sl.No.	Particular	Whether Furnished Yes/No
1	Cost of Bid Document	
2	E.M.D. in the prescribed mode	
3	Copy of valid registration Certificate	
4	Copy of Valid VAT - 612	
5	Copy of PAN Card	
6	Affidavit for Engineer Bidder for Exemption of EMD	
7	No Relationship Certificate	
8	Affidavit Regarding authenticity of EMD & Credentials furnished along with the Bid.	
9	Affidavit for SC/ST Bidder to avail EMD & Price Preference.	
10	Declaration to the effect that there has been no conviction/ imprisonment for an offence involving moral turpitude	
11	Mailing Address of Registered Office / Site Office and e-mail Id of the Bidder	

Signature of the Bidder

Contractor

**For
OSPHWC**

ANNEXTURE-6

Government of Odisha
Home Departments

No. ————2012-28847 M&D

HOME MND –PSU -0036-2012

FromA.C Semantaray OFS (SAG)
F.A Cum Addl. Secretary to Government**To**The Director General & Inspector General of police . Odisha , Cuttack /
The Register , Odisha High Court , Cuttaack/
The Addl. D.G.P – Cum – IG of Prisons, Bhubaneswer /
The Addl .D.G. of police , Fire Services, Odisha , Cuttack/
The CMD, OSPHWC . Bhubaneswar .**Sub: Guidelines for management of projects and Regulation of payments executed through OSPH&WC.**

Sir,

With reference to the subject cited above ,I am directed to sends herewith the “Guidelines for managements of Projects and Regulation of Payments” in respect of works executed through OSPH& WC along with a copy of the Works Departments resolution No . 9133/ W dated 06.09.2012 for information.

The guides are required to be followed by all take–holders for furtherance of projects objectives. The result arising out of the guideline relating to physical and financial status will be reviewed during planning stage in this department prior to the budget formulation of 2014-2015 to priorities the next action plan and its related issues.

You are therefore requested to take necessary steps early in compliance to the enclosed guidelines for timely intervention .

Yours Faithfully,

-Sd-
F.A Cum Addl. Secretary to Government

Memo No Dt....., 2013

Copy forwarded to the jail section /High Court Section / Fire Service / home Guards & Civil Defence Section / B & P section / FS-I & II section / Guard file for information & necessary action.

-Sd-
F.A Cum Addl. Secretary to Government

GUIDELINES FOR MANAGEMENT OF PROJECTS AND REGULATION OF PAYMENTS EXACTED THROUGH OSPHC& WC.

A. Projects entrusted up to 2012 -2013

- 1) The corporation shall be required to make available status of each project up to 2012 -2013 (completed or ongoing) in physical & financial teams to the user agencies. The corporation basing on their accounts shall indicated clearly the amount which are due to be receivables from the user agencies on the ground of (a) Tender premium / Excess (b) Differential amount between administrative approval; & release of funds (c) Revised A/A arising out of quantity deviation (d) Cost escalation etc.
- 2) The Projects which were entrusted to the Corporation for execution till the period ending March 2013 catering to the indent or requisitions of the user agencies necessitating accordance of Revised A/A (completed & ongoing projects), in such cases the user agencies shall have to accord revised . A/A as appropriate, observing the required formalities without delay, basing on the revised estimates furnished by the corporation .The Revised A/A shall according be decided upon by the user agency to determine the committed liability that would arise for payment to the corporation . The user agencies thereafter shall come forward along with supporting information and justification to locate recourses to meet the liability on such account .
- 3) The revised estimates of completed projects if any pending with the corporation is to be furnished to the concerned user agencies within next 90 days from issue of the present guidelines. It is further managements that in case of incomplete projects the corporation shall be under obligation to furnish revised estimates of the works as would arise in the course of execution within 90 days to the user agencies after completion of those projects if not furnished earlier . The user agencies in all such cases shall have to finalize earlier. The user agencies in all such cases shall have to finalize the A/A appropriately without delay. The user agencies as well the corporation shall be under obligation to reduce the risk of time over run of the projects which ultimately for cost overrun of the projects
- 4) The deviations in the scope of works in the course of execution having technical sanction from competent authority and reported to the user agencies requiring revised A/A shall have to be a accorded by the competent authority for settlement of claims of the Corporation. In all cases it is the user agencies, to get satisfied that the scope of works has been executed as per the approved project and the assets has been duly owned on being completed or to be owned where the work is ongoing.
- 5) After it is duly settled in the aforesaid manner, a final scheme wise statement is required to be prepared by the user agencies and sent to the corporation with a copy to Government for reference to decide the future course of action on it.
- 6) The corporation shall report to the concern user agencies the amount of a accrued bank interest scheme wise as on 31st March 2013 for which the later have placed funds in advance with the forme4r for execution of different identified projects. The sharing of above information will facilitate planning for adjustment and additional provisioning against projects by the user agencies as per need based actual. The corporation shall continue to make available the accrued interest information to the user agencies at the end of every financial year.

B. Projects entrusted 2013-2014 onwards

1. While according A/A in all future projects to be executed through the Corporation, the "Common Working Procedures" envisaged in Works Department Resolution No. 9133 /W, dated 06.09.2012, which has been concurred in by the Finance Department, shall be reinforced in its content and spirit.
2. While according A/A, the requisitioning authority should not limit / cap the estimates arbitrarily to the Budget Provisions. If the Estimate is beyond the expected fund allocated / to be allocated for the purpose, the Corporation may be requested to revise Plan and Estimate, so that the Estimate is within the expected allocation for the purpose, after which A/A may be accorded by the competent authority.

The stipulations regarding preparation of plan and Estimate / Premium of Tender Value / Overhead Charges in

departmentally executed projects / Cost Escalations / Advance Payment to the Corporation etc shall henceforth be linked and governed under the "Common Working Procedures" envisaged in Works Department Resolution No. 9133 /W, dated 06.09.2012.

4. The tender premium of a work exceeding the value of the approved estimated project cost shall be a committed liability of the user agency for payment of differential amount to the corporation. In all such cases the corporation is required to furnish project wise details to the user agencies for necessary provisioning. The corporation is also required to furnish project wise details to the user agency where tender of a work is finalized and awarded at less than the estimated cost resulting in savings to the user agencies. This will be applicable to all works executed through e-procurement method in previous years.
5. Changes in the scope of work of a project by the Corporation beyond the knowledge of the user agencies which would invite incidence of revised A/A shall henceforth be ineligible from 2013-14 onwards for sustainability of claims from user agencies. Hence prior consent of the user agencies or competent authority is made absolutely mandatory. The user agencies shall not make wide variation / changes in the schedule of works unnecessarily creating avoidable liability on the state without the prior approval of government.
6. The clause No. 12 of Works Department Resolution No. 9133 dated 06.09.2012 shall be the regulating rider for settlement of escalation charges applicable to both the user agencies and the corporation. Any pending claims of the above nature till the end of 2012-13 shall have to be settled bringing out a status report and reported to govt. for further appropriate action.
7. The Corporation will maintain separate accounts of advances received from different requisitioning agencies, scheme wise and properly account for the interest and expenditure thereof. At the end of each financial year, the Corporation shall intimate the interest accrued on the schemes to the respective user agencies. After submission of final account of the works by the Corporation, the surplus / deficit will be adjusted against the interest earned by the Corporation. The user agencies shall work out allocation of accrued interest against the projects for a meaningful purpose keeping in mind the budgetary provision available against the projects.
8. Payments payable or receivable under the situations above shall be required to be monitored on regular basis to move towards the system of "Accrual Accounting", replacing the Cash accounting system in-vogue, which has already been approved in principle for adoption from the financial year 2014-15, by the State Govt. The user agencies are required to maintain an "Asset Register" of the projects which have been created and owned at their end to switch over to the accrual accounting system.

-Sd-

Principal Secretary to Government

ANNEXTURE-7(A)

**THE ODISHA STATE POLICE HOUSING AND WELFARE CORPORATION LTD.
BHUBANESWAR – 22**

No.9471 / OPHW

Dated 19-08-2013

In supersession of Office Order No. 9684 / OPHWC dt. 19.10.2012 for fund requisition, the following procedure are made which are to be followed by Divisions while submitting requisition for transfer of fund under different scheme. The Division should send requisition for fund when fund balance reaches the minimum balance level and it should not exceed maximum requisition amount as detailed below:

Sl. No.	Accounts / Scheme	Maximum Balance to be Maintained	Maximum Requisition Amount
1	General Account	20.00 Lakhs	50.00 Lakhs
2.	MPF Account	20.00 Lakhs	50.00 Lakhs
3.	SRE Account	20.00 Lakhs	50.00 Lakhs
4.	13th FC Account	20.00 Lakhs	50.00 Lakhs
5.	SIS Account	20.00 Lakhs	50.00 Lakhs
6.	LWE-CSP Account	20.00 Lakhs	50.00 Lakhs
7.	N.R.H.M. Account	0.00 Lakhs	Actual

Further conditions as stipulated in the Office Order No. 9684 /OPHWC dt. 19.10.2012 remains unchanged. The above procedure will come into force with immediate effect.

By order of the C.M.D.

-Sd-

Financial Advisor

ANNEXTURE-7(B)**THE ODISHA STATE POLICE HOUSING AND WELFARE CORPN . LTD.**

(A Government of Odisha Undertaking)

BHOINAGAR, BHUBANESWAR-751022

Ph. : 0674-2541545 / 2542921. Fax : 0674-2541542 / 2541206, Email : policehousing@rediffmail.com.Web. : ophwc.ori.nic.in

No. 9684

Date :19-10-12

OFFICE ORDER FOR FUND REQUISITION

With immediate effect, the following procedures are to be followed by the Divisions while submitting requisitions, for transfer of funds, to the Head Office. The Divisions should send the requisitions for funds under different schemes when the fund balance reaches the minimum balance level and it should not exceed the maximum requisition amount as detailed below .

Sl. No.	Accounts / Schemes	Minimum Balance be Maintained	Maximum Requisition Amount
1	General Account	20.00 Lakhs	40.00 Lakhs.
2.	MPF Account	10.00 Lakhs	25.00 Lakhs
3.	SRE Account	10.00 Lakhs	25.00 Lakhs
4.	13th FC Account	10.00 Lakhs	25.00 Lakhs
5.	SIS Account	10.00 Lakhs	25.00 Lakhs
6.	LWE-CSP Account	10.00 Lakhs	25.00 Lakhs
7.	NRHM Account	0.00 Lakhs	Actual

Whenever there is a requirement of lesser amount as compared to above maximum limit, the requisition should be sent for actual amount. However, in case of exceptional cases whenever there is a specific requirement of fund in excess of maximum limit, the Divisions can submit special requisition for higher amount with justification the details of pending bills.

Divisions can submit fund requisitions when the fund positions in respective schemes reaches the minimum balance limit as mentioned above.

Accounts Dept. HO should ensure that the funds are transferred to Divisions within two bank working days from the date of receipt of requisitions from Divisions.

The above order has to be strictly followed to maintain financial discipline within the corporation.

-Sd-**Chairman cum Managing Director**

ANNEXTURE-8

**THE ODISHA STATE POLICE HOUSING & WELFARE CORPORATION EMPLOYEES
CONDUCT RULES-2013.**

1. **Short title:-** These rules may be called the Odisha State Police Housing & Welfare Corporation Employee Conduct Rules-2013.
2. **Definitions:-** In these rules unless the context otherwise requires:
 - (a) **Corporation Means:**
 - (i) The Odisha State Police Housing & Welfare Corporation Ltd having registered office at Janapath, Bhoinagar, Bhubaneswar-22.
 - (b) **Corporation Employees** means any person appointed to serve in connection with the affairs of the Corporation is permanent post, temporary post including those who are appointed or engaged on adhoc or contractual basis but does not include casual employees.
 - (c) **Members of the family** in relation to a Corporation Employee includes:
 - (i) The wife, child or step child of such employee whether residing with him or not and in relation to an employee who is a woman, the husband residing with her and dependent on her;
 - (ii) Any other person related whether by blood or by marriage to the Corporation Employee and wholly dependent on him or her, but does not include a wife or husband separated from the Corporation Employee or a child or step-child who is no longer in any way dependent upon him or her, or of whose legal custody the Corporation Employee has been deprived of by law.
3. **Scope & Applicability of the Conduct Rules:** The Conduct Rules, 2013 shall apply to all Corporation Employees as defined under Rule-2(b) above.
4. **A Corporation employee (Rule-2(b) shall:-**
 - (i) maintain absolute integrity, decorum of conduct
 - (ii) maintain devotion to duty
 - (iii) carry out the orders of his/her superior authority so far as his/her official duties are concerned
 - (iv) act according to the instruction of his/her superior authorities so far his/her official duties are concerned
 - (v) endeavour to prevent any member of his/her family from taking part in any movement or activity subversive of the Corporation affair
 - (vi) have the right to vote, if required to cast his/her vote
 - (vii) manage his/her private affairs in such a way so as to avoid habitual indebtedness or insolvency.
 - (viii) intimate the fact leading to his/her arrest immediately to his/her appointing authority and the authority to whom he/she is subordinate due to involvement in criminal proceedings or otherwise.
 - (ix) abide by any law relating to intoxicating drinks or drugs in force in any area in which he or she may happen to be for the time being
 - (x) take appropriate steps to prevent sexual harassment to any women at such work place, if he/she is in charge of work place.
 - (xi) when submits any proposal or opinion or takes any other action, whether for or against any individual related to him/her whether the relationship be distant or near, he/she with every such proposal, opinion or action, expressly state whether the individual is related to him/her if so related the nature of relationship.

- (xii) if required by any law, rule or order in force, power of deciding finally any proposal, opinion or any other action and that proposal, opinion or action, is in respect of an individual related to him, whether the relationship be distant or near and whether that proposal, opinion or action affects the individual favorably or otherwise, he/she shall not take a decision but shall submit the case to his/her superior officer after explaining the reasons and the nature of relationship.
- (xiii) when either in his/her own name or in the name of the any member of his/her family enters into any transaction concerning any movable property exceeding in value of Rs. 20,000/- (Rupees twenty thousand only) who is working in the scale of pay of Rs. 4,600/- Grade Pay or any other grade carrying higher salary and Rs. 15,000/- (Rupees fifteen thousand only) who is working in any scale below Rs. 4,600/- Grade Pay, whether by way of purchase, sale or otherwise, shall forthwith report such transaction to the prescribed authority referred to above
- (xiv) make a true and complete declaration before the end of January at an interval of every three years of all his/her assets movable and immovable and the value thereof as on the 31st December of the previous year in the form given in the Appendix-A. The declaration shall contain detailed particulars of the officer's assets and must include and specify the assets which are held by or in the name of his/her wife/husband, children other dependents. The declaration shall be written by the officer in his/her own hand and submitted in a sealed cover to the authority as directed by the Corporation under proper acknowledgement and such authority shall be responsible for its careful preservation. It shall be obligatory on the part of the Corporation employee to submit the declarations in every three years and in the event of their failure to do so in time they shall be liable to disciplinary action. An officer making a declaration found to be materially incomplete, misleading or false shall be liable for disciplinary action and even for dismissal from Corporation service.

RULE -5 A Corporation employee (Rule-2(b) shall not:

- (i) commit any act which amounts to personal immorality
- (ii) commit any act which amounts to failure to discharge duties properly
- (iii) be a member of any political or communal party or organization which takes part in politics
- (iv) take part or assist in any other manner in any political or communal movement or activity
- (v) canvass or otherwise or interfere or use his influence in connection with election
- (vi) give any indication of the manner in which he/she purposes to vote or has voted
- (vii) join or continue to be member of an association, the objects or activities of which are in the opinion of the Corporation prejudicial in the interest of the Corporation or public order or morality
- (viii) omit to endeavour to prevent any member of the family from taking part in, subscribing in aid of, or assisting any other manner any movement or activity which is, or tends directly or indirectly to be subversive of the Corporation as by law establish and where a Corporation employee fails to prevent a member of his/her family from taking part in or subscribing in aid of, or assisting in any other manner, any such movement or activity, he/she shall make report to that effect to his reporting authority as well as Chief Executive of the Corporation and act according to their direction in this regard.
- (ix) give or take or abet the giving or taking the dowry as defined under the Dowry Prohibition Act, 1961
- (x) demand directly or indirectly from the parents or guardians of a bride or bride groom, any dowry as defined under the Dowry Prohibition act 1961.
- (xi) enter into any pecuniary arrangement with another Corporation employee or any other persons so as to afford any kind of advantage to either or both of them in any unauthorized manner
- (xii) speculate in any investment
- (xiii) make or permit any member of the family to make any investment likely embarrass or influence him/her in discharge his/her official duties.
- (xiv) borrow money from, or otherwise place himself under pecuniary obligation to any person within the local limits of his/her authority.

- (xv) bring or attempt to bring any influence whether official or non-official, to bear upon any authority, to further his interest in respect of matters pertaining to his appointment under Government promotion, pay and other service condition
- (xvi) enter into or contract a marriage with a person having spouse living
- (xvii) having a spouse living enter into or contract a marriage with any other person
- (xviii) be under influence of any intoxicating drink or drug during the course of his duty
- (xix) be under the influence of any intoxicating drink or drugs during the course of his/her duty and shall also take due care that the performance of his duty at any time is not affected in any way by the influence of such drink or drug
- (xx) refrain from consuming any intoxicating drink or drug in any public place
- (xxi) appear in a public place in a state of intoxication
- (xxii) use any intoxicating drug to drink in excess
- (xxiii) misuse or carelessly use amenities provided for him/her by the Corporation to facilitate the discharge of his/her public service
- (xxiv) withhold prompt and full payment for the article purchased by him/her, whether the purchases are made on tour or otherwise unless payment by installment is customary or specially provided or a credit account is maintained with a bonafide tradesman.
- (xxv) avail himself/herself of any service or entertainment for which a hire or price or admission fee is charged without making proper and adequate payment
- (xxvi) except in exceptional circumstances use a conveyance belonging to a private person, except when such conveyance is a public service vehicle and proper fare has been paid
- (xxvii) use a conveyance belonging to a Corporation Employee who is subordinate to him, unless he travels with such subordinate officer on duty
- (xxviii) ask himself/herself or permit his/her wife/husband, or any other member of his/her family living with him/her, to ask any Corporation employee who is subordinate to him/her to make purchases, locally or from outstation on behalf of him/her, his/her wife/husband or other members of his/her family whether on advance payment or otherwise, and
- (xxix) join any procession, demonstration or any other form of agitation which is likely to cause a breach or the public tranquility
- (xxx) join the public to ventilate his grievances even such grievances are common with public in a manner which is likely to cause a breach of the public tranquility
- (xxxi) indulge in any act of sexual harassment of any women at her work place.
- (xxxii) in any radio broadcast or in any document published anonymously or in his/her own name or in the name of any other person or any communication to the press, or in any public utterance, make any statement of fact or opinion
 - (a) Which as the effect of an adverse criticism of any current or recent policy of the Corporation or
 - (b) Which is capable of embarrassing the Corporation.

RULE -6 Activities requiring Permission/Sanction:

Prior permission/sanction of the prescribed authority is necessary:

- (i) to own wholly, or in part, or conduct, or participate in editing or managing of any newspaper or other periodical publication
- (ii) to participate in a radio broadcast or continue any article or write a letter to a newspaper or periodical either in his/her own name or in the name of the any other person
- (iii) to be or continue to be an office bearer or a Service Association of Corporation Employees of a particular

- category, if he/she does not belong to that category and he/she has no common interest in matters of that association
- (iv) to give evidence in connection with an enquiry conducted by any person, committee or authority.
 - (v) to communicate directly or indirectly any official document or information to any other person to whom he/she is not authorize to communicate such document or information.
 - (vi) to ask for or accept contributions
 - (vii) to associate himself/herself with the raising of any fund in pursuance of any object whatsoever
 - (viii) to apply for any concession, help or loan granted by the Corporation, if he/she is likely to deal with such application in his/her official capacity
 - (ix) to accept or permit any member of his/her family to accept any gift whatsoever from any person who is not a close relation of the family
 - (x) to receive any complimentary or valedictory address or accept any testimonial or attend any meeting or entertainment held in his/her honour or in the honour of any other Corporation employee
 - (xi) to engage directly or indirectly in any trade or business or undertake any employment
 - (xii) to take part in the registration, promotion or management of any bank or other company registered under the Indian Companies Act 1956 or /and other law for the time being in force
 - (xiii) to hold lottery for the disposal of his/her property or for any other purpose
 - (xiv) to lend money to any person possessing land or valuable property within the local limits of his/her authority or at interest to any person
 - (xv) to acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his/her own name or in the name of the any member of his/her family
 - (xvi) to have recourse to any court or to the press for the vindication of any official act which has been the subject matter or adverse criticism or an attack or defamatory character
 - (xvii) to permit any member of his/her family to enter into any pecuniary obligation

RULE -7 Activities not requiring Permission/Sanctions:

In the following cases permission of the prescribed authority is not necessary:

- (i) to accept or permit any member of one's own family to accept a gift of a reasonable value from personal friends on ceremonial occasion such as the functions connected with birth, death or marriage when the making or receiving such gift is in conformity with the prevailing religious or social customs
- (ii) to accept or permit any member of the family to accept gifts of trifling value from personal friends on other occasion
- (iii) to sit at the request of any public body for a portrait, bust or statue not intended for presentation to him/her
- (iv) to attend a farewell entertainment of a substantially private or informal character held in honour of any Corporation employee on the occasion of his/her retirement or transfer or of any person who has recently quit the service of the Corporation
- (v) to attend simple and inexpensive entertainment arranged by public bodies or institutions
- (vi) to undertake honorary work of a social or charitable nature or occasional work of literary or scientific character.

In such cases (a) he/she shall within one month of his/her undertaking any such work report to the Corporation giving full details, (b) his/her official duties do not thereby suffer and (c) he/she shall discontinue any such work, if so directed by the Corporation (d) if the undertaking of any such work involves holding of an elective office, he/she shall not seek election to any such office without the previous sanction of the Corporation .

- (vii) to take part in registration, promotion or management of a co-operative society substantially for the benefit of Corporation employee, or of a literary, scientific or charitable society registered under the Societies Registration Act 21 of 1860, or any corresponding law in force subject to the following conditions:-

- (a) He/she shall within one month of his/her taking part in any such activity, report to the Government giving full details.
- (b) His/her official duties do not thereby suffer and
- (c) He/she shall discontinue taking part in any such activities, if so directed by the Government.

RULE -8 Employment of Corporation Employee outside his/her normal duties

A Corporation Employee whose whole time is at the disposal of the Corporation which pays him/her may be employed in any manner required by the appropriate authority. For all his/her action in such employment whether it is paid or honorary or whether it is under the Corporation or under any other public or private body or institution, he/she shall be held responsible to the Corporation irrespective of the fact whether such employment is outside the normal duties of the post he/she holds at the time under the Corporation.

RULE -9 Relaxation

The Corporation may relax all or some of the provisions contained herein in respect of its employees particularly part-time and contingency paid employees as they may deem fit.

RULE -10 Interpretation

If any question arises relating to the interpretation of any of these rules, it shall be referred to the Board of Directors whose decision thereon shall be final.

RULE -11 Applicability of certain provisions of the Odisha Government Servants' Conduct Rules

Provisions, notes, explanations, Appendix, annexures, circulars/Govt. instructions and circulars issued by the erstwhile Political and Service department and General & Administration Department as are provided and or issued under the Odisha Govt. Servants' Conduct Rules 1959 to different Rules framed thereunder shall apply mutatis mutandis to the corresponding rules frames hereinabove for proper and appropriate elucidation and clarification of its meaning and annotation.

ANNEXTURE-9**THE ODISHA STATE POLICE HOUSING AND WELFARE CORPN . LTD.**

(A Government of Odisha Undertaking)

BHOINAGAR, BHUBANESWAR-751022

Ph. : 0674-2541545 / 2542921. Fax : 0674-2541542 / 2541206, Email : policehousing@rediffmail.com.Web. : ophwc.ori.nic.in

No. 4463/OPHWC

Date :08-04-2013

OFFICE ORDER FOR AMENDED RULE 9(C) OF THE BYE-LAW OF OSPH&WC

The text of the amended Rule 9(C) of the Bye-Laws (Annexure-II) of the Odisha State Police Housing & Welfare Corporation Limited is as follows:

9(C) PUNISHMENT

- (i) The appointing authority is competent to dismiss/remove/discharge/reduce in rank and compulsorily retire any subordinate employee of the corporation other than those on deputation to this corporation.
- (ii) A temporary sub-ordinate or sub-ordinate officer who has not been declared permanent or who has served the Corporation for less than 3 years can be discharged by the appointing authority without showing any reason.
- (iii) The following punishments can be awarded by the competent officers explained below.
 - (a) Dismissal, removal
 - (b) Censure in the service book.
 - (c) Warning in the service book
 - (d) Forfeiture of increment with or without cumulative effect.
 - (e) Reduction in rank.
 - (f) Monetary penalty.
 - (g) Recovery for loss, dues, damage caused to the Government properties.
 - (h) Compulsory retirement.

(D) A regular enquiry with reasonable opportunities within the meaning of the principles of natural justice shall be afforded while penalties specified at (a), (d), (e) and(h) of Rule 9(C)(iii) are imposed on the delinquent by the Chairman-cum-Managing Director, being the appointing authority. All other penalties as at (b), (c), (f) and (g) of Rule 9(C)(iii) are imposable by the CMD or Managing Director of the Corporation or by any other authority as may be specified in writing by the CMD in that behalf.

(E) APPEALS

- (i) Chairman of the Corporation will be the appellate authority with regard to the punishment imposed by the Managing Director or any other authority specified under Rule 9(D).

Any Corporation employees aggrieved with the finding(s) of the appellate authority i.e. Chairman of the Corporation, may prefer a mercy petition to the Board of Directors against the appellate order.

When the Chairman-cum-Managing Director is a single entity, being the appointing and disciplinary authority, the appeal will lie to the Board of Directors of the Corporation comprising of only three Directors, other than the Chairman-cum-Managing Director, against the punishment/penalty awarded by the Chairman-cum-Managing Director.

Any Corporation employee aggrieved with the finding(s) of the said appellate committee of three Directors may prefer a mercy petition to the Board of Directors against the appellate order.

When the post of Chairman of the Corporation remains vacant for any reason whatsoever, all the powers vested and exercisable by him under this BYE-LAWS shall be deemed to have been vested upon the Managing Director or any other person as may be decided by the Board and shall accordingly be exercisable by him.

- (ii) In such an event the appeal will lie to the Board of Directors of the Corporation comprising of only three Directors thereof other than the Managing Director, against the punishment/penalty awarded by the Managing Director.

Any Corporation employee aggrieved with the finding(s) of the said appellate committee of three Directors may prefer a mercy petition to the Board of Directors against the appellate order.

- (iii) All appeals / mercy petitions filed by the affected employee shall be preferred positively within 30 days from the date of communication of the order intended to be impugned in appeal or under mercy petitions, as the case may be.

The above amendment shall come into force with immediate effect.

**Sd/-
Chairman-cum-Managing Director**

Memo No. 4464/OPHWC

Copy to the Chief Engineer (Civil), OPHWC, Bhubaneswar for information.

**Sd/-
Chairman-cum-Managing Director**

Memo No. 4465 / OPHWC

Copy to Financial Advisor / C.S. & Jt. General Manager (Finance) / Chartered Accountant / Jt. Manager (D&D) / Jt. Manager (Mon.) / Jt. Manager (Elect.) / All Divisional Joint Managers for information.

**Sd/-
Chairman-cum-Managing Director**